Q3

ICB AMCL THIRD NRB MUTUAL FUND
TRUSTEE: INVESTMENT CORPORATION OF BANGLADESH
CUSTODIAN: INVESTMENT CORPORATION OF BANGLADESH
SPONSOR: ICB CAPITAL MANAGEMENT LIMITED (ICML)

UNAUDITED FINANCIAL STATEMENTS
OF
ICB AMCL THIRD NRB MUTUAL FUND

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

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ICB ASSET MANAGEMENT PLC.

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

Particulars	Notes	March 31, 2026	June 30, 2025
		BDT	BDT
Assets			
A) Investments (Market Value)		**77,08,69,954**	**71,34,09,353**
Listed Securities	5.00	77,08,69,954	71,34,09,353
Non-listed Securities	6.00	-	-
B) Deposit	7.00	**-**	**1,00,00,000**
Banks		-	-
Others (NBFIs)		-	1,00,00,000
C) Other Current Assets		**3,32,42,075**	**1,70,54,415**
Cash and Cash Equivalents	8.00	2,48,68,050	99,82,390
Others	9.00	83,74,025	70,72,025
Total Assets (A+B+C)		**80,41,12,029**	**74,04,63,768**
Equity and Liabilities			
D) Unit Holder's Equity		**79,22,32,843**	**72,57,22,422**
Unit Capital	10.00	1,00,00,00,000	1,00,00,00,000
Retained Earnings	11.00	(21,07,67,157)	(27,72,77,578)
Dividend Equalization Reserve	12.00	30,00,000	30,00,000
E) Liabilities		**1,18,79,186**	**1,47,41,346**
Unclaimed / Dividend Payable	13.00	19,78,860	19,89,650
Current Liabilities	14.00	99,00,326	1,27,51,696
Total Equity and Liabilities (D+E)		**80,41,12,029**	**74,04,63,768**
Non-Performing Investments (Deficit Value)	15.00	15,07,88,121	15,61,64,637
Net Asset Value (NAV) Per Unit of Tk. 10 each			
NAV-at Cost Value	16.00	**12.14**	**12.48**
NAV-at Market Value	17.00	**7.92**	**7.26**

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

For and on behalf of Trustee and Asset Manager of
ICB AMCL Third NRB Mutual Fund

CEO
(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, Bangladesh.
Dated: April 28, 2026

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

Particulars	Notes	Jul 01, 2025 to Mar 31, 2026	Jul 01, 2024 to Mar 31, 2025	Jan 01, 2026 to Mar 31, 2026	Jan 01, 2025 to Mar 31, 2025
		BDT	BDT	BDT	BDT
A) Income		**(2,18,99,033)**	**4,28,78,992**	**(3,59,02,083)**	**90,30,520**
Profit on Sale of Investments	18.00	(5,70,99,265)	67,83,590	(4,23,56,614)	-
Dividend from Investment in Securities	19.00	2,15,32,584	2,51,65,877	33,22,281	60,34,923
Interest on Bank Deposits and Bonds	20.00	1,36,67,648	1,09,29,526	31,32,250	29,95,598
B) Expenses		**1,21,46,903**	**1,18,82,440**	**43,39,216**	**40,45,228**
Management Fee	21.00	88,14,695	87,11,777	29,68,093	28,39,144
Trustee Fee	22.00	7,50,000	7,50,000	2,50,000	2,50,000
Custodian Fee	23.00	5,77,133	5,58,684	1,89,961	1,83,031
BSEC Fee	24.00	5,94,175	5,70,115	2,16,827	1,91,131
Listing Fees	25.00	10,00,000	10,00,000	5,00,000	5,00,000
Audit Fee		40,250	34,500	-	-
Other Operating Expenses	26.00	3,70,650	2,57,364	2,14,335	81,922
Profit Before Provision (A-B)		**(3,40,45,936)**	**3,09,96,552**	**(4,02,41,299)**	**49,85,292**
(Provision)/Write back of Provision against Diminution in Value of Inv.	27.00	10,05,56,357	12,39,021	7,77,77,687	(28,00,383)
Profit for the Period		**6,65,10,421**	**3,22,35,573**	**3,75,36,388**	**21,84,910**
Earnings Per Unit (EPU)	28.00	**0.67**	**0.32**	**0.38**	**0.02**

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

CEO
(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, Bangladesh.
Dated: April 28, 2026

ICB AMCL THIRD NRB MUTUAL FUND
(Managed by ICB Asset Management PLC.)
STATEMENT OF CHANGES IN EQUITY (Unaudited)
As at March 31, 2026

Particulars	Unit Capital	Dividend Equalization Reserve	Retained Earnings	Total Equity
	BDT	BDT	BDT	BDT
Balance as at July 01, 2025	**1,00,00,00,000**	**30,00,000**	**(27,72,77,578)**	**72,57,22,422**
Profit/(Loss) for the period	-	-	6,65,10,421	6,65,10,421
Balance as at March 31, 2026	**1,00,00,00,000**	**30,00,000**	**(21,07,67,157)**	**79,22,32,843**

As at March 31, 2025

Particulars	Unit Capital	Dividend Equalization Reserve	Retained Earnings	Total Equity
	BDT	BDT	BDT	BDT
Balance as at July 01, 2024	**1,00,00,00,000**	**30,00,000**	**(27,50,82,552)**	**72,79,17,448**
Profit/(Loss) for the period	-	-	3,22,35,573	3,22,35,573
Balance as at March 31, 2025	**1,00,00,00,000**	**30,00,000**	**(24,28,46,979)**	**76,01,53,021**

For and on behalf of Trustee and Asset Manager of
ICB AMCL Third NRB Mutual Fund

CEO
(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, Bangladesh.
Dated: April 28, 2026

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

Particulars	Notes	Jul 01, 2025 to Mar 31, 2026	Jul 01, 2024 to Mar 31, 2025
		BDT	BDT
A) Cash Flows from Operating Activities			
Dividend Received from Investment in Securities	29.00	2,09,17,133	2,23,75,127
Interest Received on Bank Deposits and Bonds	30.00	1,27,56,646	86,31,037
Profit on Sale of Investments	18.00	(5,70,99,265)	67,83,590
Payment of Fees & Expenses	31.00	(1,47,73,820)	(1,57,93,578)
Net Cash Generated from Operating Activities	32.00	**(3,81,99,307)**	**2,19,96,175**
B) Cash Flows from Investing Activities			
Sale of Securities (at Cost)	33.00	10,33,38,893	5,70,60,957
Purchase of Securities	34.00	(6,02,43,136)	(10,98,51,038)
Share Application Money		-	(8,15,54,096)
Refund of Share Application Money		-	8,15,54,096
Investment in New FDR		(2,00,00,000)	(1,00,00,000)
Encashment of FDR		3,00,00,000	4,00,00,000
Net Cash Inflow from/(Used in) Investing Activities		**5,30,95,756**	**(2,27,90,081)**
C) Cash Flows from Financing Activities			
Dividend Cradited to investors account during the Period	13.00	(10,790)	(19,431)
Net Cash Used in Financing Activities		**(10,790)**	**(19,431)**
Net Cash Increase/(Decrease) (A+B+C)		**1,48,85,660**	**(8,13,338)**
Cash and Cash Equivalents at the Beginning of the Period		99,82,390	1,23,86,705
Cash and Cash Equivalents at the end of the Period		**2,48,68,050**	**1,15,73,367**
Net Operating Cash Flow Per Unit (NOCFPU)	35.00	**(0.38)**	**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 Third NRB Mutual Fund

CEO
(ICB Asset Management PLC.)

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(Investment Corporation of Bangladesh)

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

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

Place: Dhaka, Bangladesh.
Dated: April 28, 2026

ICB AMCL THIRD NRB MUTUAL FUND
(Managed by ICB Asset Management PLC.)
NOTES TO THE FINANCIAL STATEMENTS (Unaudited)
For the Period from July 01, 2025 to March 31, 2026

1.00 Introduction

1.01 Legal status and Nature of The Fund

The **ICB AMCL Third NRB Mutual Fund** (hereinafter referred to as 'the Fund') was established under a Trust Deed executed on September 07, 2009 between the ICB Capital Management Limited (ICML) as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as 'Trustee'. Investment Corporation of Bangladesh (ICB) is also The 'Custodian' of the Fund. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on November 03, 2009 (Registration No: SEC/Mutual Fund/2009/18) 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 February 17, 2010 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 May 17, 2010.

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.

After exhibiting considerable volatility during FY2009, stock market indicators rose in the first quarter of FY2010. 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 50% in many developed countries. Keeping in view the situation, ICB Capital Management Limited comes forward with the proposal to act as Sponsor of a Mutual Fund to fulfill the market demand.

The Fund is a close-end mutual fund of 20 years tenure. Initial tenure was 10 years, which has been extended for another 10 years up to May 2030, as per BSEC Order dated October 02, 2018 (gazette published on October 23, 2018), by the Government of Bangladesh, BSEC through the exercise of its power accorded by Securities and Exchange Ordinance, 1969(XVII of 1969) Section 20A.

1.02 Objectives of the Fund

The objectives of the Fund are 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 Instrument', 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 March 31, 2026.;

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

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

ICB Asset Management PLC. Dhaka.

2.03 Reporting period

These financial statements cover 09 (Nine) months from July 01, 2025 to March 31, 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).

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 March 31, 2026;
- Statement Of Profit Or Loss And Other Comprehensive Income (Unaudited) For the Period from July 01, 2025 to March 31, 2026;
- Statement Of Changes In Equity (Unaudited) As at March 31, 2026;
- Statement Of Cash Flows (Unaudited) For the Period from July 01, 2025 to March 31, 2026 &
- Notes To The Financial Statements (Unaudited), comprising a summary of significant Accounting Policies and Other Explanatory Information.

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.

ICB Asset Management PLC. Dhaka.

3.01.01: The Fund shall invest as per rule 67 the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 and only in those securities, deposits and investments approved by the Bangladesh Securities and Exchange Commission and/or any other competent authority in this regard ;

3.01.02: Not less than 80 (Eighty) percent of the total money collected under the Scheme of the Fund shall be invested in capital market instruments out of which not more than 40 (Forty) percent shall be invested in Govt. securities ;

3.01.03: Not more than 20 (Twenty) percent of the total assets of the Scheme of the Fund shall be invested in Fixed Income Securities ;

3.01.04: Not more than 10 (Ten) 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 70 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, 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 Rule 72 (1) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 and prospectus (4.4) using the following formula:

Total NAV = V_A - L_T

Where,

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

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

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

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

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

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 (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 summarised below:

3.04.01: 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 ;

3.04.02: Surpluses arising simply from the valuation of investments shall not be available for dividend ;

3.04.03: 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 &

3.04.04: ICB Asset Management PLC. will dispatch the Dividend 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.

ICB Asset Management PLC. Dhaka.

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. 0.25) on sale of shares (Note: 18).

b) Dividend Income

Dividend income on investment in securities has been recognized on an accrual basis 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: 19).

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: 20).

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 (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 5.00 crore	2.50%
Exceeding Taka 5.00 crore and up to Taka 25.00 crore	2.00% on additional amount
Exceeding Taka 25.00 crore and up to Taka 50.00 crore	1.50% on additional amount
Exceeding Taka 50.00 crore	1.00% on additional amount

The management fee of the fund is as payable to Asset Management Company on an annual basis and is accrued on the Net Asset Value (NAV) of the Fund. The fee is calculated on a weekly average NAV for the period from July 01, 2025 to November 12, 2025 and on a daily average NAV for the period from November 13, 2025 to March 31, 2026 and is accrued and payable annually .The computation of management fee for the period is stated in Note 21.

However as per newly enacted Rule 77(2) of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, the management company of the Fund is to be paid an annual management fees on daily average Net Asset Value (NAV) accrued and payable yearly. the new rate for management is:

NAV Slab	Rate (%) of fee
Not exceeding Taka 5.00 crore	2.00%
Exceeding Taka 5.00 crore and up to Taka 25.00 crore	1.50% on additional amount
Exceeding Taka 25.00 crore and up to Taka 50.00 crore	1.25% on additional amount
Exceeding Taka 50.00 crore and up to Taka 200.00 crore	1.00% on additional amount
Exceeding Taka 200.00 crore	0.75% on additional amount

Since in accordence with section 43 (10), Fund has been allowed to complay with the new rules after one year from the published date (November 12, 2025), therefore, the management fee is in the process to complay the relevant sections in next financial year.

3.07 Trustee Fee

As per Trust Deed (4.2.20) The Trustee shall be paid an annual Trusteeship fee @ 0.10% of the size of the fund respective scheme payable on annual basis during the life of the Fund. The computation of trustee fee for the period is stated in Note 22.

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.

3.08 Custodian Fee

As per Trust Deed (4.4.5) The Custodian is entitled to receive a safekeeping fee @ 0.10% on the balance of securities calculated on the average month end value per annum. The computation of custodian Fee for the period is stated in Note 23.

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.

ICB Asset Management PLC. Dhaka.

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 advance an annual fee to BSEC an amount equal to @ 0.10% of the Net Asset Value (NAV) of the Fund or Tk 1,00,000.00 whichever is higher. The computation of annual fee of BSEC for the period is stated in Note 24.

3.10 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 Stock Exchange PLC (DSE) & Chittagong Stock Exchange PLC (CSE) 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 25.

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 eoch of the category.

3.11 CDBL Fee

Annual Central Depository of Bangladesh (CDBL) fee for the Fund shall be 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). (Note 26)

3.12 Provisions

3.12.01: 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' ;

3.12.02: 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 ;

3.12.03: 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 ;

3.12.04: Required Provision has been kept from current year income according to IFRS-9. Due to decrease of erosion of marketable investment more write back back provision has been made from profit and loss (Note 27)

3.12.05: 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.

3.13 Earnings Per Unit

Earnings Per Unit (EPU) has been computed by dividing the basic earnings by the number of Units outstanding as on March 31, 2026 as per IAS-33 'Earning per Share', which has been shown on the face of the statement of profit or loss and other comprehensive income (Note 28).

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. (Note 7)

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. (Note 8)

3.16 CDBL Deposit

The Central Depository of Bangladesh (CDBL) is entitled to receive an amount of Taka 5,00,000 (Taka Five hundred Thousand) as Security deposit to be kept with the CDBL without interest during the whole life of the Fund. (Note 9.02)

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. (Note 10)

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.

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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 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, When the Board of Trustees makes a decision regarding this reserve, a minimum of 5% of the net profit from the fund for the current financial year should be allocated to this reserve.(Note:12)

3.20 Non-Performing Investments

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

3.21 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 (NAV) 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 16 and 17.

3.22 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.

3.23 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 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 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 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	N/A
Financial Instruments: Recognition and Measurement	39	Applied
Investment Property	40	N/A
Agriculture	41	N/A

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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

3.25 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 confirm with current Period's presentation.

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Notes	Particulars	Mar 31, 2026	June 30, 2025
		BDT	BDT
05.00	**Listed Securities-Market Value**		
	Shares (N: 5.02)	62,37,36,024	56,61,20,471
	Bonds (N: 5.03)	13,19,40,818	13,22,98,069
	Close-end Mutual Fund (N: 5.03)	1,51,93,113	1,49,90,813
	Total	**77,08,69,954**	**71,34,09,353**

Sector-wise break up of Listed Securities is as follows

	Sector/category	As at March 31, 2026		As at June 30, 2025	
		Total Cost Price (BDT)	Total Market/Fair Value Price (BDT)	Total Cost Price (BDT)	Total Market/Fair Value Price (BDT)
05.01	**Shares**				
	Banks	5,11,54,603	4,11,14,466	5,27,65,918	3,69,95,828
	Engineering	9,47,14,467	3,95,35,913	9,47,14,467	3,33,63,365
	Food And Allied Products	6,81,51,179	3,76,57,117	7,10,27,541	4,71,02,878
	Fuel And Power	18,56,17,611	9,47,77,405	18,28,68,929	9,51,96,364
	Textiles	7,31,98,728	4,66,93,391	7,92,23,121	3,71,42,542
	Pharmaceuticals And Chemical	20,64,57,295	18,12,23,084	19,86,09,802	16,46,09,423
	Services	2,83,74,473	1,46,37,567	2,83,74,473	63,99,263
	Cement	5,92,13,305	3,03,92,309	5,92,13,305	2,90,80,433
	Tannery Industries	1,05,94,514	1,03,76,095	74,75,939	71,38,174
	Ceramic Industry	6,15,91,017	2,46,36,935	6,15,91,017	2,11,95,412
	Insurance	10,12,96,280	4,60,61,230	10,10,40,181	3,69,62,620
	Miscellaneous	40,44,834	22,43,375	40,44,834	21,56,925
	Telecommunication	3,30,31,321	2,97,69,575	2,49,85,525	2,67,04,971
	Travel And Leisure	97,31,342	39,90,000	97,31,342	36,69,750
	Finance And Leasing	5,83,60,159	2,06,27,561	10,30,11,372	1,84,02,524
	Sub Total	**1,04,55,31,129**	**62,37,36,024**	**1,07,86,77,766**	**56,61,20,471**
05.02	**Bonds**				
	Corporate Bond	2,86,88,889	2,23,79,438	2,86,88,889	2,26,95,789
	G-Sec (T.Bond)	9,81,37,332	10,95,61,380	10,80,86,452	10,96,02,280
	Sub Total	**12,68,26,221**	**13,19,40,818**	**13,67,75,341**	**13,22,98,069**
05.03	**Close-end Mutual Fund**				
	Funds	1,78,73,904	1,51,93,113	1,78,73,904	1,49,90,813
	Sub Total	**1,78,73,904**	**1,51,93,113**	**1,78,73,904**	**1,49,90,813**

06.00	**Investment in Non-listed Securities -Market Value**		
	Preference shares (N: 6.01)	-	-
	Sub Total	**-**	**-**

Investment in Non-listed Securities

	Category	As at March 31, 2026		As at June 30, 2025	
		Total Cost Price (BDT)	Fair Market Price (BDT)	Total Cost Price (BDT)	Fair Market Price (BDT)
06.01	**Preference shares**				
	Bangladesh Development Co. (BDC)*	28,00,000	-	28,00,000	-
	Sub Total	**28,00,000**	**-**	**28,00,000**	**-**

*Investments were made in preference shares (non-listed) of Bangladesh Development Company PLC (BDC) in June 2011. The recovery of principal and dividend against these preference shares is under litigation and fully unrecoverable. In this context, the investment has been valued at zero value as a conservative approach.

Details of Marketable Investments are shown in "Annexure- A".

07.00	**Investments in Money Market**		
	Term Deposits (FDR) (N:7.01)	-	1,00,00,000
	Grand Total	**-**	**1,00,00,000**

07.01	**Fixed Deposit in Financial Institutions**			
	Name of the Bank and Branches	Instrument no.		
	Investment Corporation of Bangladesh, Head Office		-	1,00,00,000
	Sub Total		**-**	**1,00,00,000**

Notes	Particulars			Mar 31, 2026 BDT	June 30, 2025 BDT
08.00	**Cash and Cash Equivalents**				
	Bank Deposit				
	STD Account (N:8.01)			2,26,77,559	76,51,344
	Dividend Account (N:8.02)			21,90,491	23,31,046
	Total			**2,48,68,050**	**99,82,390**
08.01	**STD Accounts with**				
	Name of the Bank and Branches		Account no.		
	IFIC Bank PLC., Principal Branch	(Operational)	1001-298204-041	7,79,852	76,50,568
	Prime Bank PLC., Kakrail Branch	(Operational)	2148-217013174	2,18,97,046	-
	City Bank N.A., Motijheel Branch	(Escrow Ac.)	G010001200772004	661	776
	Sub Total			**2,26,77,559**	**76,51,344**
08.02	**Dividend Accounts with**				
	Name of the Bank and Branches	Year	Account no.		
	IFIC Bank PLC., Principal Branch	20-21	0190-216579-041	-	1,70,510
	Dhaka Bank PLC., Kakrail Branch	21-22	1061-500000-730	15,48,505	15,21,232
	IFIC Bank PLC., Principal Branch	22-23	0100-100529-041	6,41,985	6,39,304
	Sub Total			**21,90,491**	**23,31,046**
09.00	**Other Current Assets**				
	Dividend Receivable		(Annex D)	35,19,513	29,04,062
	Interest Receivable			32,99,153	23,88,151
	Advance and Prepayments (N:9.01)			10,55,359	12,79,812
	Securities and Other Deposits (N:9.02)			5,00,000	5,00,000
				83,74,025	**70,72,025**
09.01	**Advance and Prepayments**				
	Annual Fee paid to BSEC			1,31,547	-
	Annual CDBL Fee and Connection Charge paid to CDBL			-	1,06,000
	Trustee Fee paid to ICB			2,50,000	5,00,000
	Recevable from CMSF for Excess Payment of Share Money Deposit			6,73,812	6,73,812
	Sub Total			**10,55,359**	**12,79,812**
09.02	**Securities and Other Deposits**				
	Security Money Tk. 500,000 Deposit to CDBL Account.			5,00,000	5,00,000
	Sub Total			**5,00,000**	**5,00,000**
10.00	**Unit Capital**				
	Number of Units			10,00,00,000	10,00,00,000
	Face Value for Each Unit			10	10
	Size of the Fund/Unit Capital			**1,00,00,00,000**	**1,00,00,00,000**

10.01 Unit holding position

As at March 31, 2026, the unit holding position by the group is represented below:

Groups	Number of Holder	Percentage of Holding (%)	Number of Units	Total Unit Capital (BDT)
As at March 31, 2026				
Sponsor		10.03	1,00,28,000	10,02,80,000
Institutional investor		41.92	4,19,23,827	41,92,38,270
Foreign Investors		0.04	43,581	4,35,810
Public Investors		48.00	4,80,04,592	48,00,45,920
Total	**7,746**	**100**	**10,00,00,000**	**1,00,00,00,000**

11.00	**Retained Earnings**		
	Balance as at July 01	(27,72,77,578)	(27,50,82,551)
	Add: Profit for the Period	6,65,10,421	(21,95,027)
	Closing Balance	**(21,07,67,157)**	**(27,72,77,578)**

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Notes	Particulars	Mar 31, 2026	June 30, 2025
		BDT	BDT
12.00	**Dividend Equalization Reserve**		
	Balance as at July 01	30,00,000	30,00,000
	Add: Transfer From Retained Earnings	-	-
	Closing Balance	**30,00,000**	**30,00,000**
13.00	**Unclaimed / Dividend payable**		
	Balance as at July 01	19,89,650	38,34,505
	Less: Dividend Credited to Investors Account	(10,790)	(22,579)
	Less: Paid to Capital Market Stabilization Fund (CMSF)	-	(18,22,276)
	Closing Balance (N:13.01)	**19,78,860**	**19,89,650**
13.01	**FY wise break up of dividend payable is as**		
	For the Financial Year 2020-21	-	18,22,276
	Transfer to Capital Market Stabilization Fund (CMSF)	-	**18,22,276**
	For the Financial Year 2021-22	14,03,664	14,03,914
	For the Financial Year 2022-23	5,75,196	5,85,736
		19,78,860	**19,89,650**
14.00	**Current Liabilities**		
	Management Fee Annualy Payable to IAMPLC	88,14,695	1,15,17,589
	Custodian Fee Annualy Payable to ICB	5,77,133	7,36,476
	Annual Fee Payable to BSEC	-	29,878
	Audit Fee Payable	40,250	40,250
	Interest/Bank Charge on D/A payable	4,68,247	4,27,503
		99,00,325	**1,27,51,696**
15.00	**Non Performing Investment**		
	Total Cost Value	21,12,80,497	18,80,04,237
	Less:Total Fair Market Value	(6,04,92,376)	(3,18,39,601)
	Accumulated Erosion/Deficit Value	**15,07,88,121**	**15,61,64,637**

Sector/category	As at March 31, 2026		As at June 30, 2025	
	Total Cost Price (BDT)	Fair Market Price (BDT)	Total Cost Price (BDT)	Fair Market Price (BDT)
Equity				
Engineering	3,26,59,770	1,01,48,171	1,71,62,003	47,99,843
Cement	1,18,13,212	18,16,057	-	-
Fund	84,35,001	35,18,750	7,20,919	4,57,500
Fuel and Power	5,61,60,244	2,53,24,121	-	-
Financial Ins.	4,88,46,571	95,53,983	9,56,01,941	1,11,28,643
Insurance	3,97,39,708	76,32,353	3,97,39,708	82,87,996
Pharmaceuticals And Chemical	1,16,17,315	24,98,941	1,30,61,863	28,12,072
Textiles	-	-	1,97,09,127	43,53,547
Travel and Leisure	20,08,676	-	20,08,676	-
Sub Total	**21,12,80,497**	**6,04,92,376**	**18,80,04,237**	**3,18,39,601**

16.00	**Net Asset Value (NAV) Per Unit (At Cost Price)**		
	Total Assets	80,41,12,029	74,04,63,768
	Add: Unrealized Loss/(Gain) (N:27)	42,21,61,301	52,27,17,658
	Total Asset at Cost Price	**1,22,62,73,330**	**1,26,31,81,426**
	Less: Liabilities	(1,18,79,186)	(1,47,41,346)
	Net Asset Value (numerator)	**1,21,43,94,144**	**1,24,84,40,080**
	Number of Units (denominator)	10,00,00,000	10,00,00,000
	NAV Per Unit at Cost Value	**12.14**	**12.48**
17.00	**Net Asset Value (NAV) Per Unit (At Market Price)**		
	Total Assets	80,41,12,029	74,04,63,768
	Less: Liabilities	(1,18,79,186)	(1,47,41,346)
	Net Asset Value (NAV) of the Fund (numerator)	**79,22,32,843**	**72,57,22,422**
	Number of Units (denominator)	10,00,00,000	10,00,00,000
	NAV Per Unit at Market Value	**7.92**	**7.26**

Notes	Particulars		Jul 01, 2025 to Mar 31, 2026 BDT	Jul 01, 2024 to Mar 31, 2025 BDT
18.00	**Profit on Sale of Investments**			
	Listed Securities (N:18.01)	(Annex B)	(5,70,99,265)	67,83,590
	Non-listed Securities		-	-
	Total		**(5,70,99,265)**	**67,83,590**
19.00	**Dividend Income from Investment in Securities**			
	Listed Securities	(Annex C)	2,15,32,584	2,51,65,877
	Non-listed Securities		-	-
	Total		**2,15,32,584**	**2,51,65,877**
20.00	**Interest on Bank Deposits and Bonds**			
	Bank Deposits		3,19,046	3,80,263
	Fixed Deposits (FDR)		9,59,722	14,10,677
	Listed Bonds		1,23,88,880	91,38,585
	Total		**1,36,67,648**	**1,09,29,526**
21.00	**Management Fee**			
	Management Fee for IAMPLC		88,14,695	87,11,777
	Total		**88,14,695**	**87,11,777**
22.00	**Trustee Fee**			
	Trustee Fee for ICB		7,50,000	7,50,000
	Total		**7,50,000**	**7,50,000**
23.00	**Custodian Fee**			
	Custodian Fee for ICB		5,77,133	5,58,684
	Total		**5,77,133**	**5,58,684**
24.00	**BSEC Fee**			
	Annual Fee for BSEC (N: 24.01)		5,94,175	5,70,115
	Total		**5,94,175**	**5,70,115**
25.00	**Listing Fees**			
	Listing Fee for Dhaka Stock Exchange PLC (N: 25.01)		5,00,000	5,00,000
	Listing Fee for Chittagong Stock Exchange PLC (N: 25.01)		5,00,000	5,00,000
	Total		**10,00,000**	**10,00,000**
25.01	**Calculation**			
	Capital of the Fund (N:10)		1,00,00,00,000	1,00,00,00,000
	Percentage of Listing Fee for Each Exchange (N:3.1)		0.05	0.05
	Stock Exchange Listing Fee		**5,00,000**	**5,00,000**
26.00	**Other Operating Expenses**			
	Advertisement Expense(*)		1,85,016	1,75,319
	Bank Charges		1,870	173
	CDBL Annual Fee & Connection Charge		1,06,000	-
	CDBL Transaction Charges		9,764	10,897
	Excise Duty		68,000	45,000
	Printing		-	25,975
	Total		**3,70,650**	**2,57,364**

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

27.00	**Provision/Write back of provision against diminution in value of investment**		
	Investment of Marketable Securities (Cost Value)	1,19,30,31,255	1,22,76,07,461
	Less: Investment of Marketable Securities (Fair Value)	(77,08,69,954)	(74,11,03,954)
	Diminution in value of investment as on March 31	**42,21,61,301**	**48,65,03,507**
	Less: Provision already made	(52,27,17,658)	(48,77,42,529)
	Provision/(Write back) Required For the Period	**(10,05,56,357)**	**(12,39,021)**

Notes	Particulars	Jul 01, 2025 to Mar 31, 2026 BDT	Jul 01, 2024 to Mar 31, 2025 BDT
28.00	**Earnings Per Unit for the period**		
	Profit for the Period (numerator)	6,65,10,421	3,22,35,573
	Number of Units (denominator)	10,00,00,000	10,00,00,000
	Earnings Per Unit (EPU)	**0.67**	**0.32**
	NB: The Earnings Per Unit (EPU) recorded *substantial increased* of 106.33% compared to the quarterly accounts corresponding to the same period of the previous year. The main reasons increase due to *more write back of provision* by Tk.9,93,17,336.00.		
29.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities (N:19)	2,15,32,584	2,51,65,877
	Add: Dividend Receivable (Previous Period)	29,04,062	34,51,366
		2,44,36,646	**2,86,17,243**
	Less: Dividend Receivable (N:9)	(35,19,513)	(62,42,116)
	Total	**2,09,17,133**	**2,23,75,127**
30.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds (N:20)	1,36,67,648	1,09,29,526
	Add: Interest Receivable (Previous Period)	23,88,150	15,31,731
		1,60,55,798	**1,24,61,256**
	Less: Interest Receivable (N:9)	(32,99,153)	(38,30,220)
	Total	**1,27,56,646**	**86,31,037**
31.00	**Payment of Fees & Expenses**		
	Total Expenses	1,21,46,903	1,18,82,440
	Add: Previous Period Operating Expenses payable (N: 31.01)	1,14,71,884	1,31,92,700
		2,36,18,787	**2,50,75,140**
	Less: Current Period Operating Expenses payable (N: 31.02)	(88,44,966)	(92,81,562)
	Total	**1,47,73,820**	**1,57,93,578**
31.01	**Previous Period Operating Expenses payable**		
	Current Liabilities (Previous Period)	1,27,51,696	1,41,85,701
	Less: Advance Payment of Fees & Suspense's	(12,79,812)	(9,93,001)
		1,14,71,884	**1,31,92,700**
31.02	**Current Period Operating Expenses payable**		
	Current Liabilities (N:14)	99,00,325	1,03,11,373
	Less: Advance Payment of Fees & Suspense's	(10,55,359)	(10,29,812)
		88,44,966	**92,81,562**
32.00	**Reconciliation Between Profit and Operating Cash Flows**		
	Profit for the Period (N: 28)	6,65,10,421	3,22,35,573
	Provision/(Write back of Provision) (N:27)	(10,05,56,357)	(12,39,021)
	A) Operating Cash Flow Before Changes in Working Capital	**(3,40,45,936)**	**3,09,96,552**
	Changes in Working Capital		
	Decrease/(Increase) of Other Current Assets	(15,26,454)	(50,89,239)
	(Decrease)/Increase of Current Liabilities	(26,26,918)	(39,11,138)
	B) Changes	**(41,53,371)**	**(90,00,377)**
	Net Cash Generated from Operating Activities (A+B)	**(3,81,99,307)**	**2,19,96,175**
33.00	**Sale of Securities (at Cost)**		
	Investment at Cost Price	10,33,38,893	4,44,89,464
	Add: Receivable from Broker House (ISTCL) (Previous Period)	-	1,25,71,493
	Total	**10,33,38,893**	**5,70,60,957**
34.00	**Purchase of Securities**		
	Purchase for Listed Share (Cost Price)	6,02,43,136	3,51,74,098
	Add: Purchase for G-Sec	-	7,46,76,940
	Total	**6,02,43,136**	**10,98,51,038**

ICB Asset Management PLC. Dhaka.

Notes	Particulars	Jul 01, 2025 to Mar 31, 2026 BDT	Jul 01, 2024 to Mar 31, 2025 BDT
35.00	**Net Operating Cash Flows**		
	Net Cash Generated from Operating Activities (numerator)	(3,81,99,307)	2,19,96,175
	Number of Units (denominator)	10,00,00,000	10,00,00,000
	Net Operating Cash Flow Per Unit (NOCFPU)	**(0.38)**	**0.22**

NB: Net Operating Cash Flows Per Unit (NOCFPU) has recorded *substantial decreased* by 273.66% compared to the quarterly accounts correspoding to the same period of the previous year. The main reasons of decreases due to *capital loss* by Tk.6,38,82,854.89.

36.00	**Profit and Earnings Per Unit Available for Distribution**		
	Retained Earnings Brought Forward	(27,72,77,578)	(27,50,82,552)
	Add: Profit for the Period	6,65,10,421	3,22,35,573
		(21,07,67,157)	**(24,28,46,979)**
	Add: Dividend Equalization Reserve	30,00,000	30,00,000
	Total Reserve and Earnings	**(20,77,67,157)**	**(23,98,46,979)**
	Number of Units	10,00,00,000	10,00,00,000
	Profit Available for Distribution	**(2.08)**	**(2.40)**

37.00 Approval of the Financial Statements

The Trustee committee at the meeting held on April 28, 2026, approved the unaudited financial statements of the Fund for the period ended March 31, 2026, and authorized the same for an issue.

CEO
(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)

ICB AMCL Third NRB Mutual Fund Fund

PORTFOLIO STATEMENT

As at March 31, 2026

Annexure 'A'

(Amount in Tk.)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of To. Inv. (at Cost)
			Rate	Total	DSE	CSE	Average			
BANK										
1	AB BANK PLC	4,41,632	36.41	1,60,78,257	5.90	5.90	5.90	26,05,629	(1,34,72,628)	1.31%
2	BANK ASIA PLC	1,03,000	19.37	19,95,077	21.30	20.70	21.00	21,63,000	1,67,923	0.16%
3	BRAC BANK PLC	1,00,000	33.47	33,47,153	67.00	67.00	67.00	67,00,000	33,52,847	0.27%
4	DHAKA BANK PLC	9,39,452	12.90	1,21,20,432	12.30	12.30	12.30	1,15,55,260	(5,65,172)	0.99%
5	EASTERN BANK PLC	50,000	20.05	10,02,504	26.20	26.10	26.15	13,07,500	3,04,996	0.08%
6	MUTUAL TRUST BANK PLC	1,03,010	14.04	14,45,890	12.60	13.50	13.05	13,44,281	(1,01,609)	0.12%
7	NCC BANK PLC	12,06,156	12.57	1,51,65,291	12.80	12.80	12.80	1,54,38,797	2,73,506	1.24%
	Sector Total:	**29,43,250**		**5,11,54,603**				**4,11,14,466**	**(1,00,40,137)**	**4.17%**
CEMENT										
8	CROWN CEMENT PLC	44,192	85.81	37,91,986	48.90	49.00	48.95	21,63,198	(16,28,787)	0.31%
9	HEIDELBERG MATERIALS BANGLADESH PLC	51,000	382.84	1,95,24,981	235.40	230.00	232.70	1,18,67,700	(76,57,281)	1.59%
10	LAFARGEHOLCIM BANGLADESH PLC	2,85,203	84.44	2,40,83,126	51.20	50.80	51.00	1,45,45,353	(95,37,773)	1.96%
11	MEGHNA CEMENT MILLS PLC	58,021	203.60	1,18,13,212	31.60	31.00	31.30	18,16,057	(99,97,155)	0.96%
	Sector Total:	**4,38,416**		**5,92,13,305**				**3,03,92,309**	**(2,88,20,996)**	**4.83%**
CERAMICS SECTOR										
12	RAK CERAMICS (BD) LIMITED	10,92,547	56.37	6,15,91,017	22.10	23.00	22.55	2,46,36,935	(3,69,54,082)	5.02%
	Sector Total:	**10,92,547**		**6,15,91,017**				**2,46,36,935**	**(3,69,54,082)**	**5.02%**
CORPORATE BOND										
13	AIBL MUDARABA PERPETUAL BOND	1,476	5,000.00	73,80,000	3,400.00	3,400.00	3,400.00	50,18,400	(23,61,600)	0.60%
14	IBBL 2ND PERPETUAL MUDARABA BOND	3,990	5,000.00	1,99,50,000	4,200.00	4,017.50	4,108.75	1,63,93,913	(35,56,088)	1.63%
15	IBBL MUDARABA PERPETUAL BOND	1,500	905.93	13,58,889	669.50	620.00	644.75	9,67,125	(3,91,764)	0.11%
	Sector Total:	**6,966**		**2,86,88,889**				**2,23,79,438**	**(63,09,452)**	**2.34%**
ENGINEERING										
16	AFTAB AUTOMOBILES LIMITED	1,79,090	86.86	1,55,55,978	29.00	28.50	28.75	51,48,838	(1,04,07,140)	1.27%
17	APPOLLO ISPAT COMPLEX LIMITED	4,00,000	13.37	53,48,969	3.60	3.60	3.60	14,40,000	(39,08,969)	0.44%
18	ATLAS BANGLADESH LTD.	62,609	188.68	1,18,13,034	76.80	0.00	76.80	48,08,371	(70,04,663)	0.96%
19	BENGAL WINDSOR THERMOPLASTICS PLC	57,200	47.97	27,43,919	18.90	18.40	18.65	10,66,780	(16,77,139)	0.22%
20	BSRM STEELS LIMITED	2,43,100	142.08	3,45,40,817	67.20	67.70	67.45	1,63,97,095	(1,81,43,722)	2.82%
21	RUNNER AUTOMOBILES PLC	1,70,441	54.06	92,13,984	39.60	39.90	39.75	67,75,030	(24,38,954)	0.75%
22	S. ALAM COLD ROLLED STEELS LTD	2,29,400	67.56	1,54,97,767	17.30	16.70	17.00	38,99,800	(1,15,97,967)	1.26%
	Sector Total:	**13,41,840**		**9,47,14,467**				**3,95,35,913**	**(5,51,78,554)**	**7.72%**

ICB Asset Management PLC. Dhaka

ICB AMCL Third NRB Mutual Fund Fund

PORTFOLIO STATEMENT

As at March 31, 2026

Annexure 'A'

(Amount in Tk.)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of To. Inv.
			Rate	Total	DSE	CSE	Average			
FINANCIAL INSTITUTIONS										
23	BD INDUSTRIAL FIN. CO. LTD.	1,00,000	41.74	41,73,577	5.20	5.20	5.20	5,20,000	(36,53,577)	0.34%
24	DBH FINANCE PLC	1,63,200	32.59	53,19,265	36.40	37.00	36.70	59,89,440	6,70,175	0.43%
25	IDLC FINANCE PLC	1,26,314	33.21	41,94,323	39.50	41.00	40.25	50,84,139	8,89,816	0.34%
26	ISLAMIC FINANCE & INVESTMENT PLC	2,50,000	27.46	68,65,991	10.80	11.00	10.90	27,25,000	(41,40,991)	0.56%
27	PREMIER LEASING & FINANCE LIMITED	6,00,000	18.47	1,10,81,231	3.30	3.90	3.60	21,60,000	(89,21,231)	0.90%
28	UTTARA FINANCE AND INV. LIMITED	3,06,198	87.28	2,67,25,771	13.00	14.10	13.55	41,48,983	(2,25,76,788)	2.18%
	Sector Total:	**15,45,712**		**5,83,60,159**				**2,06,27,561**	**(3,77,32,597)**	**4.76%**
FOOD AND ALLIED										
29	BATBC LIMITED	1,10,292	439.25	4,84,45,683	221.30	222.20	221.75	2,44,57,251	(2,39,88,432)	3.95%
30	GOLDEN HARVEST AGRO IND. LTD	5,05,709	24.75	1,25,14,590	11.80	11.80	11.80	59,67,366	(65,47,224)	1.02%
31	OLYMPIC INDUSTRIES LTD.	50,000	143.82	71,90,906	147.10	142.20	144.65	72,32,500	41,594	0.59%
	Sector Total:	**6,66,001**		**6,81,51,179**				**3,76,57,117**	**(3,04,94,062)**	**5.56%**
FUEL AND POWER										
32	ASSOCIATED OXYGEN LIMITED	1,00,000	32.98	32,98,225	16.30	16.00	16.15	16,15,000	(16,83,225)	0.27%
33	DHAKA ELECTRIC SUPPLY COMPANY LTD.	1,09,077	77.19	84,20,183	22.60	22.10	22.35	24,37,871	(59,82,312)	0.69%
34	JAMUNA OIL COMPANY LIMITED	63,945	181.57	1,16,10,741	171.10	171.50	171.30	1,09,53,779	(6,56,963)	0.95%
35	LINDE BANGLADESH LIMITED	2,152	1,197.55	25,77,122	750.60	755.10	752.85	16,20,133	(9,56,988)	0.21%
36	MEGHNA PETROLEUM LIMITED	50,000	172.31	86,15,336	200.00	198.00	199.00	99,50,000	13,34,664	0.70%
37	MJL BANGLADESH PLC	2,50,000	106.10	2,65,23,814	89.00	88.50	88.75	2,21,87,500	(43,36,314)	2.16%
38	PADMA OIL PLC	11,299	180.25	20,36,660	176.00	176.20	176.10	19,89,754	(46,906)	0.17%
39	POWER GRID CO. OF BANGLADESH LTD.	7,15,000	62.16	4,44,41,836	30.00	29.50	29.75	2,12,71,250	(2,31,70,586)	3.62%
40	SHAHJIBAZAR POWER CO. LTD.	1,06,046	106.78	1,13,23,836	47.20	47.10	47.15	50,00,069	(63,23,768)	0.92%
41	SUMMIT POWER LIMITED	9,70,000	50.51	4,89,98,224	13.80	14.10	13.95	1,35,31,500	(3,54,66,724)	4.00%
42	TITAS GAS TRANSMISSION AND DISTRIBUTION PLC	2,49,000	71.37	1,77,71,633	16.70	17.20	16.95	42,20,550	(1,35,51,083)	1.45%
	Sector Total:	**26,26,519**		**18,56,17,611**				**9,47,77,405**	**(9,08,40,206)**	**15.14%**
G-SEC (T.BOND)										
43	05Y BGTB 15/05/2029 [C.R 12.40%]	3,40,000	100.23	3,40,79,666	107.06	107.06	107.06	3,64,00,400	23,20,734	2.78%
44	10 Years BGTB 20/06/2034 [C.R 12.60%]	2,00,000	100.34	2,00,67,440	114.31	114.31	114.31	2,28,62,000	27,94,560	1.64%
45	15Y BGTB 27/03/2040 [C.R 12.28%]	1,00,000	99.23	99,23,060	116.14	116.14	116.14	1,16,14,000	16,90,940	0.81%
46	20Y BGTB 25/01/2043 [C.R 8.89%]	2,00,000	77.72	1,55,44,700	92.93	92.93	92.93	1,85,86,000	30,41,300	1.27%
47	5Y BGTB 13/12/2028 [C.R 10.35%]	1,98,000	93.55	1,85,22,466	101.51	101.51	101.51	2,00,98,980	15,76,514	1.51%
	Sector Total:	**10,38,000**		**9,81,37,332**				**10,95,61,380**	**1,14,24,048**	**8.00%**

ICB Asset Management PLC. Dhaka

ICB AMCL Third NRB Mutual Fund Fund

PORTFOLIO STATEMENT

As at March 31, 2026

Annexure 'A'

(Amount in Tk.)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of To. Inv.
			Rate	Total	DSE	CSE	Average			
INSURANCE										
48	DELTA LIFE INSURANCE COMPANY LTD	52,692	128.81	67,87,412	71.60	74.00	72.80	38,35,978	(29,51,434)	0.55%
49	EASTLAND INSURANCE PLC	1,04,814	35.61	37,32,488	20.30	20.30	20.30	21,27,724	(16,04,764)	0.30%
50	FAREAST ISLAMI LIFE CO. LTD.	3,36,227	118.19	3,97,39,708	21.20	24.20	22.70	76,32,353	(3,21,07,355)	3.24%
51	GREEN DELTA INSURANCE PLC	3,61,409	89.29	3,22,71,867	52.80	50.50	51.65	1,86,66,775	(1,36,05,092)	2.63%
52	PEOPLES INSURANCE COMPANY LTD	2,73,600	51.56	1,41,06,900	41.50	44.00	42.75	1,16,96,400	(24,10,500)	1.15%
53	PRIME ISLAMI LIFE INSURANCE LTD.	50,000	87.04	43,51,805	34.30	34.90	34.60	17,30,000	(26,21,805)	0.35%
54	SENA INSURANCE PLC	6,000	51.02	3,06,099	61.20	62.80	62.00	3,72,000	65,901	0.02%
	Sector Total:	**11,84,742**		**10,12,96,280**				**4,60,61,230**	**(5,52,35,050)**	**8.26%**
MISCELLANEOUS										
55	ARAMIT LIMITED	6,500	477.88	31,06,209	169.40	165.00	167.20	10,86,800	(20,19,409)	0.25%
56	BEXIMCO LTD.	10,500	89.39	9,38,625	110.10	110.20	110.15	11,56,575	2,17,950	0.08%
	Sector Total:	**17,000**		**40,44,834**				**22,43,375**	**(18,01,459)**	**0.33%**
PHARMACEUTICALS AND CHEMICALS										
57	ACI FORMULATIONS PLC	1,11,829	157.26	1,75,85,970	136.50	141.60	139.05	1,55,49,822	(20,36,148)	1.43%
58	ACME LABORATORIES LTD.	5,96,863	102.38	6,11,07,026	75.50	76.00	75.75	4,52,12,372	(1,58,94,654)	4.98%
59	ADVANCED CHEMICAL INDUSTRIES PLC	68,489	240.20	1,64,51,374	197.10	208.40	202.75	1,38,86,145	(25,65,229)	1.34%
60	AFC AGRO BIOTECH LTD.	3,22,444	35.75	1,15,28,202	7.30	8.20	7.75	24,98,941	(90,29,261)	0.94%
61	IBN SINA PHARMACEUTICAL PLC	92,724	293.52	2,72,16,747	315.80	332.00	323.90	3,00,33,304	28,16,557	2.22%
62	SQUARE PHARMACEUTICALS PLC	3,50,000	207.08	7,24,78,864	210.80	212.30	211.55	7,40,42,500	15,63,636	5.91%
63	THERAPEUTICS (BANGLADESH) LTD.	190	469.01	89,112	0.00	0.00	0.00	0	(89,112)	0.01%
	Sector Total:	**15,42,539**		**20,64,57,295**				**18,12,23,084**	**(2,52,34,211)**	**16.84%**
SERVICES AND REAL ESTATE										
64	SUMMIT ALLIANCE PORT LIMITED	2,99,031	94.89	2,83,74,473	48.60	49.30	48.95	1,46,37,567	(1,37,36,905)	2.31%
	Sector Total:	**2,99,031**		**2,83,74,473**				**1,46,37,567**	**(1,37,36,905)**	**2.31%**
TANNERY INDUSTRIES										
65	APEX FOOTWEAR LIMITED	56,087	188.89	1,05,94,514	184.00	186.00	185.00	1,03,76,095	(2,18,419)	0.86%
	Sector Total:	**56,087**		**1,05,94,514**				**1,03,76,095**	**(2,18,419)**	**0.86%**
TELECOMMUNICATION										
66	BANGLADESH SUBMARINE CABLES PLC	24,280	133.74	32,47,152	138.00	140.00	139.00	33,74,920	1,27,768	0.26%
67	GRAMEEN PHONE LTD.	83,202	283.68	2,36,02,607	244.00	246.00	245.00	2,03,84,490	(32,18,117)	1.92%
68	ROBI AXIATA PLC	2,07,605	29.78	61,81,563	29.00	28.90	28.95	60,10,165	(1,71,398)	0.50%
	Sector Total:	**3,15,087**		**3,30,31,321**				**2,97,69,575**	**(32,61,746)**	**2.69%**

ICB Asset Management PLC. Dhaka

ICB AMCL Third NRB Mutual Fund Fund

PORTFOLIO STATEMENT

As at March 31, 2026

Annexure 'A'

(Amount in Tk.)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of To. Inv.
			Rate	Total	DSE	CSE	Average			
TEXTILE										
69	DRAGON SWEATER AND SPINNING LIMITED	1,31,815	15.34	20,21,815	9.70	9.60	9.65	12,72,015	(7,49,800)	0.16%
70	ENVOY TEXTILES LIMITED	2,26,238	49.87	1,12,82,838	49.10	53.70	51.40	1,16,28,633	3,45,795	0.92%
71	EVINCE TEXTILES LIMITED	5,62,093	17.82	1,00,16,659	9.70	9.60	9.65	54,24,197	(45,92,462)	0.82%
72	HWA WELL TEXTILES (BD) PLC	14,070	40.34	5,67,623	41.50	38.20	39.85	5,60,690	(6,933)	0.05%
73	MATIN SPINNING MILLS PLC	62,645	48.47	30,36,418	46.30	46.30	46.30	29,00,464	(1,35,955)	0.25%
74	SHARP INDUSTRIES PLC	1,41,779	118.13	1,67,47,969	16.40	17.50	16.95	24,03,154	(1,43,44,815)	1.37%
75	SQUARE TEXTILES PLC	4,77,797	61.79	2,95,25,407	48.00	46.20	47.10	2,25,04,239	(70,21,168)	2.41%
	Sector Total:	**16,16,437**		**7,31,98,728**				**4,66,93,391**	**(2,65,05,337)**	**5.97%**
TRAVEL AND LEISURE										
76	UNIQUE HOTEL & RESORTS PLC	1,05,000	73.55	77,22,666	38.00	38.00	38.00	39,90,000	(37,32,666)	0.63%
77	UNITED AIRWAYS (BD) LTD.	1,69,405	11.86	20,08,676	0.00	0.00	0.00	0	(20,08,676)	0.16%
	Sector Total:	**2,74,405**		**97,31,342**				**39,90,000**	**(57,41,342)**	**0.79%**

SL	Company Name	No. of Shares	Cost price		Average Market Price/ Surrender Price	Total Market Price/ Surrender Price	Appreciation /(Erossion)	Fair Market Value as per SEC/CMRRCD/ 2009-193/172 dated: 30.06.2015	Appreciation /(Erossion) as per Fair Market Value	% of To. Inv. (at Cost)
			Rate	Total						
CLOSE-END MUTUAL FUNDS										
78	AIBL 1st ISLAMIC MUTUAL FUND	75,000	9.61	7,20,919	4.25	3,18,750	(4,02,169)	5,75,663	(1,45,257)	0.06%
79	EBL NRB MUTUAL FUND	5,00,000	6.21	31,02,582	3.10	15,50,000	(15,52,582)	28,30,500	(2,72,082)	0.25%
80	GRAMEEN ONE : SCHEME TWO	6,00,000	15.73	94,38,903	12.40	74,40,000	(19,98,903)	81,19,200	(13,19,703)	0.77%
81	L R GLOBAL BANGLADESH M F ONE	5,00,000	9.22	46,11,499	3.30	16,50,000	(29,61,499)	36,67,750	(9,43,749)	0.38%
	Sector Total:	**16,75,000**		**1,78,73,904**		**1,09,58,750**	**(69,15,154)**	**1,51,93,113**	**(26,80,792)**	**1.46%**
PREFERENCE SHARE										
82	BANGLADESH DEVELOPMENT COM.	28,000	100.00	28,00,000	0.00	0	(28,00,000)	0	(28,00,000)	0.23%
		28,000		**28,00,000**		**0**	**(28,00,000)**	**0**	**(28,00,000)**	**0.23%**
	Grand Total:	**1,87,07,579**		**1,19,30,31,255**		**76,66,35,591**	**(42,63,95,663)**	**77,08,69,954**	**(42,21,61,301)**	**97.3%**

ICB Asset Management PLC. Dhaka

ICB AMCL THIRD NRB MUTUAL FUND

Profit on Sale of Investments

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

Annexure 'B'

(Amount in Tk.)

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/ (Loss)
BANKS						
1	BANK ASIA PLC	39,864	19.25	14.84	7,67,452	1,75,986
2	BRAC BANK PLC	71,543	63.31	33.47	45,29,739	21,35,088
3	DHAKA BANK PLC	62,248	14.98	12.90	9,32,607	1,29,509
4	EASTERN BANK PLC	1,85,000	25.89	20.05	47,88,998	10,79,743
					Sub Total:	**35,20,324**
FINANCIAL INSTITUTIONS						
5	BANGLADESH INDUSTRIAL FIN. CO. LTD.	63,720	1.30	41.74	82,629	(25,76,776)
6	FIRST FINANCE LIMITED	1,10,443	2.29	22.17	2,53,384	(21,94,839)
7	IDLC FINANCE PLC	39,240	40.87	33.21	16,03,553	3,00,569
8	INTERNATIONAL LEASING & FINANCIAL SERVICES LTD	2,65,138	0.33	59.61	1,08,805	(1,95,95,359)
9	PEOPLES LEASING AND FIN. SERVICES LTD	1,65,000	0.64	20.07	1,05,336	(32,05,422)
10	PREMIER LEASING & FINANCE LIMITED	4,62,025	0.40	18.47	1,86,404	(83,46,597)
11	PRIME FINANCE & INVESTMENT LTD.	81,396	1.00	124.08	81,193	(1,00,18,610)
					Sub Total:	**(4,56,37,034)**
FOOD AND ALLIED						
12	OLYMPIC INDUSTRIES PLC	20,000	170.57	143.82	34,11,450	5,35,088
					Sub Total:	**5,35,088**
G-SEC (T.BOND)						
13	2Y BGTB 03/01/2026 [C.R 11.60%]	1,00,000	100.00	99.49	1,00,00,000	50,880
					Sub Total:	**50,880**
INSURANCE						
14	ISLAMI COMMERCIAL INSURANCE PLC	5,000	22.84	10.00	1,14,214	64,214
15	SENA INSURANCE PLC	2,721	60.47	51.02	1,64,548	25,731
					Sub Total:	**89,945**
PHARMACEUTICALS AND CHEMICALS						
16	AFC AGRO BIOTECH LTD.	40,404	5.06	35.75	2,04,507	(12,40,041)
17	IBN SINA PHARMACEUTICAL INDUSTRY PLC	6,000	346.13	286.10	20,76,795	3,60,177
18	SQUARE PHARMACEUTICALS PLC	11,447	228.93	207.08	26,20,519	2,50,034
					Sub Total:	**(6,29,830)**
TANNERY INDUSTRIES						
19	APEX FOOTWEAR LIMITED	35,478	247.23	210.72	87,71,357	12,95,417
					Sub Total:	**12,95,417**
TELECOMMUNICATION						
20	BANGLADESH SUBMARINE CABLES PLC	5,000	146.33	133.62	7,31,666	63,548
21	ROBI AXIATA PLC	58,310	29.83	23.72	17,39,110	3,56,190
					Sub Total:	**4,19,738**
TEXTILE						
22	FAMILYTEX (BD) LIMITED	15,50,010	1.11	9.43	17,14,713	(1,28,94,906)
23	TALLU SPINNING MILLS LTD.	1,71,490	7.29	29.74	12,50,649	(38,48,888)
					Sub Total:	**(1,67,43,793)**
Grand Total:					4,62,39,627	**(5,70,99,265)**

ICB Asset Management PLC. Dhaka.

ICB AMCL THIRD NRB MUTUAL FUND

DIVIDEND INCOME

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

Annexure 'C'

(Amount in Tk.)

Sl	Company Name	Div. Per Shr	No Share	Gross Dividend
1	FRACTION DIVIDEND			19
2	GRAMEEN PHONE LTD.	11.00	83,202	9,15,222
3	GRAMEEN ONE : SCHEME TWO	0.75	6,00,000	4,50,000
4	BANGLADESH SUBMARINE CABLES PLC	4.00	28,980	1,15,920
5	SHARP IND. LTD.			3
6	IBN SINA PHARMACEUTICAL INDUSTRY PLC	6.40	86,000	5,50,400
7	BSRM STEELS LIMITED	5.00	2,43,100	12,15,500
8	LAFARGEHOLCIM BANGLADESH PLC	1.80	2,85,203	5,13,365
9	SUMMIT POWER LIMITED	1.05	9,70,000	10,18,500
10	MATIN SPINNING MILLS PLC	3.50	23,645	82,758
11	SQUARE PHARMACEUTICALS PLC	12.00	3,41,447	40,97,364
12	SQUARE TEXTILES PLC	3.20	4,77,797	15,28,950
13	CROWN CEMENT PLC	2.10	44,192	92,803
14	OLYMPIC INDUSTRIES PLC	3.00	50,000	1,50,000
15	MJL BANGLADESH PLC	5.20	2,50,000	13,00,000
16	TITAS GAS TRANSMISSION AND DISTRIBUTION PLC	0.20	2,49,000	49,800
17	ACME LABORATORIES LTD.	3.50	5,96,863	20,89,021
18	UNIQUE HOTEL & RESORTS PLC	1.60	1,05,000	1,68,000
19	AFTAB AUTOMOBILES LIMITED	1.00	1,79,090	1,79,090
20	BENGAL WINDSOR THERMOPLASTICS PLC	0.50	57,200	28,600
21	ADVANCED CHEMICAL INDUSTRIES PLC	2.50	58,489	1,46,223
22	ACI FORMULATIONS PLC	2.50	92,457	2,31,143
23	HWA WELL TEXTILES (BD) PLC	2.00	14,070	28,140
24	EVINCE TEXTILES LIMITED	0.25	5,62,093	1,40,523
25	GOLDEN HARVEST AGRO INDUSTRIES LTD	0.10	5,05,709	50,571
26	RUNNER AUTOMOBILES PLC	1.00	1,70,441	1,70,441
27	DRAGON SWEATER AND SPINNING LIMITED	0.05	1,31,815	6,591
28	SUMMIT ALLIANCE PORT LIMITED	1.80	2,99,031	5,38,256
29	SHAHJIBAZAR POWER CO. LTD.	2.00	1,06,046	2,12,092
30	MEGHNA PETROLEUM LIMITED	20.00	50,000	10,00,000
31	JAMUNA OIL COMPANY LIMITED	18.00	63,945	11,51,010
32	ASSOCIATED OXYGEN LIMITED			-10,000
33	ARAMIT LIMITED	1.00	6,500	6,500
34	RAK CERAMICS (BD) LIMITED	1.00	10,92,547.00	10,92,547
35	GRAMEEN PHONE LTD.	10.50	83,202.00	8,73,621
36	GREEN DELTA INSURANCE PLC	2.70	3,61,409.00	9,75,804
37	SENA INSURANCE PLC	1.50	7,000.00	10,500
38	ROBI AXIATA PLC	1.75	2,07,605.00	3,63,309
			Total	**2,15,32,584**

ICB Asset Management PLC. Dhaka.

ICB AMCL THIRD NRB MUTUAL FUND

Dividend RECEIVABLE

As at March 31, 2026

Annexure 'D'

(Amount in Tk.)

Sl NO.	Company Name	FY	Div. Per Shr	No Share	Gross Dividend
1	AFC AGRO BIOTECH LTD.	2021-22	0.05	3,62,848	18,142
2	AFTAB AUTOMOBILES LIMITED		1.00	1,79,090	1,79,090
3	ARAMIT LIMITED		1.00	6,500	6,500
4	RAK CERAMICS (BD) LIMITED		1.00	10,92,547	10,92,547
5	GRAMEEN PHONE LTD.		10.50	83,202	8,73,621
6	GREEN DELTA INSURANCE PLC		2.70	3,61,409	9,75,804
7	SENA INSURANCE PLC		1.50	7,000	10,500
8	ROBI AXIATA PLC		1.75	2,07,605	3,63,309
				Total=	**35,19,513**

ICB Asset Management PLC. Dhaka