Q2

THIRD ICB UNIT FUND

TRUSTEE : INVESTMENT CORPORATION OF BANGLADESH
CUSTODIAN : INVESTMENT CORPORATION OF BANGLADESH
SPONSOR : INVESTMENT CORPORATION OF BANGLADESH

UNAUDITED FINANCIAL STATEMENTS
OF
THIRD ICB UNIT FUND

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

CONTENTS	PAGE NO.
* Statement of Financial Position	1
* Statement of Profit or Loss and other Comprehensive Income	2
* Statement of Changes in Equity	3
* Statement of Cash Flows	4
* Notes to the Financial Statements	5-19
* Annexure- A	20-22
* Annexure- B	23
* Annexure- C	24
* Annexure- D	25
* Annexure- E	26

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

THIRD ICB UNIT FUND
(Managed by ICB Asset Management PLC)
Statement of Financial Position (Unaudited)
As at June,31 2026

Particulars	Notes	Amount in Taka	
		30-Jun-26	31-Dec-25
Assets			
A) Investments (Market Value)		**246,579,488**	**241,749,410**
Investment in Listed Securities	5	246,579,488	241,749,410
Investment in non-listed Securities	6	-	-
B) Other Current Assets		**49,971,649**	**45,487,009**
Cash & cash equivalents	7	47,677,325	39,920,065
Other current assets	8	2,294,324	5,566,944
Total Assets (A+B)		**296,551,138**	**287,236,420**
Capital and Liabilities			
C) Unit Holder's Equity		**238,494,066**	**228,229,051**
Unit capital	9	241,980,140	246,963,530
Unit premium reserve	10	(483,614)	(1,078,273)
Retained earnings	11	(11,744,228)	(33,806,881)
Dividend Equalization reserve	12	8,741,769	16,150,675
D) Liabilities		**58,057,072**	**59,007,369**
Unclaimed/ Dividend payable	13	55,516,785	53,867,491
Current liabilities	14	2,540,287	5,139,878
Total Equity and Liabilities (C+D)		**296,551,138**	**287,236,420**
Non Performing Investment (deficit Value)	15	13,801,416	9,420,599
Net Asset Value (NAV) per unit			
Net Asset Value-at cost	16	**14.10**	**14.06**
Net Asset Value-at market	17	**9.86**	**9.24**

The accounting policies and other notes form an integral part of these financial statements.
For and on behalf of Trustee and Asset Manager of
Third 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

THIRD 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 June 30, 2026	Jan 01, 2025 to June 30, 2025	Apr 01, 2026 to Jun 30, 2026	Apr 01, 2025 to Jun 30, 2025
Income					
Profit on sale of investments	18	2,952,996	2,138,046	1,321,173	677,110
Dividend from investment in shares	19	2,410,783	3,157,838	2,379,283	2,528,801
Interest on Bank deposits & Bonds	20	3,244,855	2,890,549	2,087,751	1,613,390
Total Income		**8,608,634**	**8,186,433**	**5,788,207**	**4,819,301**
Expenses					
Management fee	21	2,378,064	2,370,233	1,178,634	1,184,707
Trustee fee	22	112,705	112,313	55,816	56,119
Custodian fee	23	122,209	124,629	60,681	60,962
Annual BSEC fee	24	119,247	116,289	62,292	57,212
Audit fee		40,000	36,225	-	-
Other expenses	25	74,104	100,135	9,983	26,003
Total Expenses		**2,846,328**	**2,859,824**	**1,367,406**	**1,385,003**
Profit before provision		**5,762,306**	**5,326,609**	**4,420,801**	**3,434,298**
(Provision)/Write back of provision against diminution in value of investment	26	16,300,347	(5,039,236)	8,107,112	(9,693,020)
Profit for the period		**22,062,653**	**287,373**	**12,527,913**	**(6,258,722)**
Earnings Per Unit for the period	27	**0.91**	**0.01**	**0.52**	**(0.24)**

The accounting policies and other notes form an integral part of these financial statements.
For and on behalf of Trustee and Asset Manager of
Third 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

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

(Amount inTaka)

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization reserve	Retained Earnings	Total Equity
Balance as at January 01, 2026	**246,963,530**	**(1,078,273)**	**16,150,675**	**(33,806,881)**	**228,229,051**
Unit Capital	(4,983,390)	-	-	-	(4,983,390)
Unit premium reserve	-	594,658	-	-	594,658
Dividend paid for FY 2025	-	-	(7,408,906)	-	(7,408,906)
Net Income/(Loss) for the year	-	-	-	22,062,653	22,062,653
Balance as at June 30, 2026	**241,980,140**	**(483,614)**	**8,741,769**	**(11,744,228)**	**238,494,066**

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

(Amount inTaka)

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2023	**263,396,520**	**(1,756,288)**	**29,000,000**	**(39,690,694.66)**	**250,949,537**
Prior year error adjustment				-	-
Balance as at January 01, 2025	**256,986,510**	**(1,687,533)**	**29,000,000**	**(39,690,694)**	**244,608,283**
Unit Capital	613,120	-	-	-	613,120
Unit premium reserve	-	(81,879)	-	-	(81,879)
Dividend paid for FY 2024	-	-	(12,849,326)	-	(12,849,325)
Net Income/Loss for the year	-	-	-	287,373	287,373
Balance as at June 30, 2025	**257,599,630**	**(1,769,412)**	**16,150,675**	**(39,403,321)**	**232,577,572**

For and on behalf of Trustee and Asset Manager of
Third 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

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

Particulars	Notes	Amount in Taka	
		Jan 01, 2026 to June 30, 2026	Jan 01, 2025 to June 30, 2025
Cash flows from operating activities			
Dividend from investment in securities	28	5,892,249	5,691,295
Interest on bank deposits	29	2,950,057	2,852,410
Profit on sale of investments	18	2,952,996	2,138,046
Payment of Fees & Expenses	30	(5,359,966)	(5,928,910)
Net cash inflows/(outflows) from operating activities		**6,435,335**	**4,752,841**
Cash flows from investment activities			
Sale of Securities (At Cost)	32	29,570,015	10,029,627
Purchase of Securities	33	(18,099,746)	(421,882)
Share Application Money		-	-
Refund of Share Application Money		-	-
Encashment of FDR & Treasury Bill		-	4,857,800
Net cash inflows/(outflows) from investment activities		**11,470,269**	**14,465,545**
Cash flows from financing activities			
Unit capital sold		1,003,110	1,356,820
Unit capital surrendered		(5,986,500)	(743,700)
Premium received /refund on surrender		684,124	121,599
Premium refunded / received on sales		(89,465)	(203,478)
Dividend paid for the period	34	(5,759,612)	(10,399,852)
Net cash inflows/(outflows) from financing activities		**(10,148,344)**	**(9,868,611)**
Increase/(Decrease) in cash		**7,757,261**	**9,349,774**
Cash & cash equivalent at beginning of the year		39,920,065	25,627,101
Cash & cash equivalent at end of the period		**47,677,325**	**34,976,875**
Net Operating Cash Flows Per Unit (NOCFPU)	35	**0.27**	**0.18**

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

For and on behalf of Trustee and Asset Manager of
Third 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

THIRD 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 **Third ICB Unit Fund** (hereinafter referred to as 'the Fund') was established under a Trust Deed (Trust Act, 1882) executed on May 04, 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 April 03, 2016 (Registration No: SEC/Mutual Fund/2016/66) under the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001.The prospectus was approved by the BSEC on May 10, 2016 in accordance with the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001.The operations of the Fund was commenced on May 15, 2016.

ICB Asset Management PLC is the Manager of the Fund. IAMPLC 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 19, 1985 named "Third ICB Mutual Fund". The size of the Fund was at Tk.1,00,00,000.00 (One Crore) divided into 10,00,000 units of Tk. 10.00 (ten) each. The Fund has been de-listed from the bourses on March 07, 2016 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 March 16, 2016. 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. 433.37 (i.e. 43.337 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 the period from January 01, 2026 to June 30, 2026.

ICB Asset Management Co. Ltd. Accounts Department

2.03 Functional and Presentation Currency

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

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.

Asset Management PLC. Accounts Department

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 Statement (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. 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) Profit on Sale of Investments

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 brokerage commission (Tk. 0.20) on sale of shares (Note-19)

b) Dividend Income

Dividend income on investment in securities has been recognized on an accrual basis as per IAS 1 (27). Dividends are recognized immediately after the record date as per industry practice, though as per IFRS-9 'Financial Instrument' dividends should be recognized when shareholders' right to receive dividends is established (Note-20)

c) Interest Income

Interest income comprises of interest income on fund kept at the bank account, treasury instruments, term deposit receipts (TDRs) and corporate bonds. Interest Income as per IAS-1 (27) has been recognized on an accrual basis (Note-21)

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-22

ICB Asset Management Co. Accounts Department

3.07 Trustee fee

As per trust Deed (4.2.21)The Trustee is entitled to an annual Trustee Fee of @ 0.10% on weekly average 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 -23

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-24

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 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 -25

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 7) &

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-27)

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. 44,00,00,000.00 (One hundred twenty crore) only divided into 4,40,00,000 (Four crore Forty 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.

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 Note15 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.

ICB Asset Management PLC Accounts Department

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
Dsiclosure 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.

ICB Asset Management Co. Accounts Department

Notes	Particulars	Amount in Taka	
		30-Jun-26	31-Dec-25
5.00	**Investment in Listed Securities**		
	Shares (N: 5.01)	200,225,663	186,798,049
	Bonds(N: 5.02)	35,697,575	38,520,050
	Close End Mutual Fund (N: 5.03)	10,656,250	16,431,311
	Total	**246,579,488**	**241,749,410**

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	23,729,036	20,387,873	19,896,087	14,176,189
	ENGINEERING	35,213,689	25,687,201	43,783,620	28,379,964
	FOOD AND ALLIED PRODUCTS	23,721,568	17,815,423	23,721,568	17,325,482
	FUEL AND POWER	69,704,470	36,473,448	67,728,070	32,894,596
	JUTE	397,972	0	397,972	0
	TEXTILES	10,665,638	9,350,908	10,665,638	8,706,653
	PHARMACEUTICALS AND CHEMICAL	54,949,934	50,694,901	61,158,290	52,356,247
	SERVICES	0	0	0	0
	CEMENT	32,914,511	18,746,650	32,915,177	15,735,175
	INSURANCE	10,205,070	7,118,327	10,205,070	4,860,698
	TELECOMMUNICATION	794,497	780,900	794,497	774,750
	FINANCE AND LEASING	22,857,442	13,170,031	22,858,108	11,588,296
	Sub Total	**285,153,827**	**200,225,663**	**294,124,096**	**186,798,049**
5.02	**Bonds**				
	G-SEC (T.BOND)	28,577,540	30,822,500	28,577,540	30,700,500
	CORPORATE BOND	6,454,841	4,875,075	8,954,841	7,819,550
	Sub Total	**35,032,381**	**35,697,575**	**37,532,381**	**38,520,050**
5.03	**Close End Mutual Fund**				
	FUNDS	19,064,489	10,656,250	19,064,489	16,431,311
	Sub Total	**19,064,489**	**10,656,250**	**19,064,489**	**16,431,311**

6.00	**Investment in Non listed Securities**		
	Open End Mutual Fund (N: 6.01)	-	-
	Total	-	-

	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)
6.01	**Open End Mutual Fund**				
	UFS Bank Asia Unit Fund	10,000,000	0	10,000,000	0
	Sub Total	**10,000,000**	**0**	**10,000,000**	**0**

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

Annexure- A may kindly be seen for details.

7.00	**Cash & cash equivalents**		
	Main Bank Accounts (N:7.01)	8,601,317	3,344,862
	Dividend Accounts (N:7.02)	39,076,008	36,575,203
		47,677,325	**39,920,065**



Notes	Particulars			Amount in Taka	
				30-Jun-26	31-Dec-25
7.01	**Main Bank Accounts**				
	Name of the Bank and Branches		**Account no.**		
	IFIC Bank PLC (Principal Br)		1001-077940-041	1,071,933	500,006
	BRAC Bank PLC (Motijheel Br.)		`2074625340001	7,514,055	2,840,297
	Dhaka Bank PLC (SIP)		1061500000490	15,329.05	4,558
				8,601,317	**3,344,862**
7.02	**Dividend Accounts**				
	Name of the Bank and Branches	**Year**	**Account no.**		
	BRAC Bank PLC (Shantinagar Br.)		`2074625340002	1,693,618	13,681,743
	IFIC Bank PLC (Principal Br)	2000-01	1008-111268-041	8,472	47,615
	IFIC Bank PLC (Principal Br)	2001-02	1008-111283-041	5,520	5,567
	IFIC Bank PLC (Principal Br)	2004-05	1008-111324-041	3,508	21,588
	IFIC Bank PLC (Principal Br)	2005-06	1008-111341-041	12,951	11,422
	IFIC Bank PLC (Principal Br)	2006-07	1008-111360-041	4,768	24,366
	IFIC Bank PLC (Principal Br)	2007-08	1008-000120-041	4,165	28,824
	IFIC Bank PLC (Principal Br)	2008-09	1008-000224-041	18,831	18,583
	IFIC Bank PLC (Principal Br)	2009-10	1008-000256-041	7,298	60,809
	IFIC Bank PLC (Principal Br)	2010-11	1008-000346-041	9,831	39,276
	IFIC Bank PLC (Principal Br)	2011-12	1008-000436-041	5,658	54,350
	IFIC Bank PLC (Principal Br)	2012-13	1008-000510-041	13,720	62,160
	IFIC Bank PLC (Principal Br)	2013-14	1008-000588-041	22,944	71,096
	IFIC Bank PLC (Principal Br)	2014-15	1008-000661-041	9,801	39,145
	IFIC Bank PLC (Principal Br)	2016	1001-027197-041	55,626	495,817
	Jamuna Bank PLC (Shantinagar Branch)	2017	1201000018185	5,348,603	5,324,616
	Jamuna Bank Limited (Shantinagar Branch)	2018	1201000018301	3,797,722	3,781,712
	Jamuna Bank PLC (Shantinagar Branch)	2019	1201000018414	2,670,942	2,659,629
	Jamuna Bank PLC (Shantinagar Branch)	2020	1201000018594	2,370,192	2,360,362
	Jamuna Bank PLC (Shantinagar Branch)	2021	1201000018811	4,304,285	4,286,207
	IFIC Bank PLC (Principal Br)	2022	0100-100477-041	51,589	443,638
	IFIC Bank PLC (Principal Br)	2023	0100-100592-041	23,494	563,176
	Prime Bank PLC(Kakrail Branch)	2024	2148213012261	2,591,691	2,493,502
	Dhaka Bank (Kakrail Branch)	2025	1061500001074	16,040,780	-
	Total			**39,076,008**	**36,575,203**
8.00	**Other current assets**				
	Dividend receivable			1,394,940	4,876,406
	Interest receivable (Bond)			617,133	322,335
	Advanced & Prepayments (N: 8.01)			238,499	324,452
	Receivable from ISTCL			43,751	43,751
				2,294,324	**5,566,944**
	Annexure-D may kindly be seen for details of dividend & Interest receivable.				
8.01	**Advanced & Pre- payment**				
	Advanced Trustee Fee			113,138	108,073
	Advanced BSEC Fee			125,361	216,379
				238,499	**324,452**
9.00	**Unit capital**		**Number of Holders**		
	Opening balance			246,963,530	256,986,510
	Add: Unit sold during the year			1,003,110	3,369,960
				247,966,640	**260,356,470**
	Less: unit surrender by holder			(5,986,500)	(13,392,940)
	Closing Balance		**1,368**	**241,980,140**	**246,963,530**
	The unit capital represents 24198014 number of units of Tk 10 each.				

ICB Asset Management Co. Accounts Department

Notes	Particulars	Amount in Taka	
		30-Jun-26	31-Dec-25
10.00	**Unit premium reserve**		
	Opening balance	(1,078,273)	(1,687,533)
	Add:Premium received on surrendered of unit	684,124	1,053,893
	Less: Premium refunded on sales of unit	(89,465)	(444,633)
	Closing Balance	**(483,614)**	**(1,078,273)**
11.00	**Retained earnings**		
	Opening balance	(33,806,881)	(39,690,695)
	Add: Dividend Equalization Fund.	-	-
	Less: Dividend paid	-	-
	Less: Dividend Equalization Fund	-	-
	Add/(Less): Prior year adjustment	-	-
		(33,806,881)	**(39,690,695)**
	Add: Net income for the year	22,062,653	5,883,813
	Closing Balance	**(11,744,228)**	**(33,806,881)**
12.00	**Dividend Equalization Fund**		
	Opening balance	16,150,675	29,000,000
	less: Dividend paid during the year	(7,408,906)	(12,849,326)
	Closing Balance	**8,741,769**	**16,150,675**
13.00	**Unclaimed/ Dividend payable**		
	Opening balance	53,867,491	52,350,984
	Add: Addition for this year	7,408,906	12,849,326
	Less: Dividend credited to investors account	(5,759,612)	(11,332,819)
	Closing Balance (15.01)	**55,516,785**	**53,867,491**
13.01	**Year wise breakup of unclaimed/ Dividend payable**		
	Dividend payable up to FY 2014-15	18,993,095	18,993,095
	Dividend payable 2016	2,785,867	2,786,950
	Dividend payable 2017	4,923,906	4,925,747
	Dividend payable 2018	3,754,987	3,757,153
	Dividend payable 2019	2,641,539	2,642,839
	Dividend payable 2020	2,253,617	2,254,917
	Dividend payable 2021	7,994,050	7,996,649
	Dividend payable 2022	3,518,705	3,520,438
	Dividend payable 2023	4,617,850	4,619,691
	Dividend payable 2024	2,370,014	2,370,014
		1,663,157	-
		55,516,785	**53,867,491**
14.00	**Current liabilities**		
	Management fee payable to IAMPLC	2,378,064	4,852,831
	Custodian fee payable to ICB	122,209	250,797
	Audit fee payable	40,000	36,225
	SIP- Fractional amount of investors	14	25
	Total current liabilities	**2,540,287**	**5,139,878**
15.00	**Non Performing Investment**		
	Total Cost Value	25,516,813	14,505,149
	Less:Total Market Value	(11,715,398)	(5,084,550)
	Acumuleted Erosion/Deficit Value	**13,801,416**	**9,420,599**

ICB Asset Management Co. Ltd. Accounts Department

Notes	Particulars	Amount in Taka	
		30-Jun-26	31-Dec-25

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				
ENGINEERING	1,774,500	721,500	1,774,500	475,800
BANK	7,944,322	3,550,148	-	-
FOOD AND ALLIED PRODUCTS	254,685	-	254,685	-
FUEL AND POWER	31,200	-	31,200	-
FUND	15,027,916	7,443,750	11,960,573	4,608,750
JUTE	397,972	-	397,972	-
TEXTILES	86,218	-	86,218	-
Sub Total	**25,516,813**	**11,715,398**	**14,505,149**	**5,084,550**

16.00 Net Asset Value (NAV) Per Unit (At Cost Price) :

Total Assets (*)	296,551,138	287,236,420
Add: Unrealized Loss/(Gain)	102,671,208	118,971,556
Total Asset at Cost Price	**399,222,346**	**406,207,976**
Less: Liabilities	58,057,072	59,007,369
Net Asset Value	**341,165,274**	**347,200,607**
Number of Units	24,198,014	24,696,353
NAV per Unit at Cost	**14.10**	**14.06**

17.00 Net Asset Value (NAV) Per Unit (At Market Price) :

Total Assets	296,551,138	287,236,420
Less: Liabilities	58,057,072	59,007,369
Net Asset Value	**238,494,066**	**228,229,051**
Number of Units	24,198,014	24,696,353
NAV per Unit at Market Value	**9.86**	**9.24**

*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

18.00 Profit on Sale of Investments (Annex. B)

Listed Securities	2,952,996	2,138,046
Non-Listed Securities	-	-
	2,952,996	**2,138,046**

19.00 Dividend from Investment in Securities (Annex. C)

Listed Securities	2,410,783	3,157,838
Non-Listed Securities	-	-
	2,410,783	**3,157,838**

20.00 Interest on Bank deposits & bonds

Bank Deposits	1,038,807	750,876
Listed Bonds	2,206,048	2,080,639
Interest on T- Bill	-	59,033
	3,244,855	**2,890,549**

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

ICB Asset Management Co. Accounts Department

Notes	Particulars	Amount in Taka	
		Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025
21.00	**Management Fee**		
	Management Fee for IAMCL (N:21.01)	**2,378,064**	**2,370,233**

21.01 Calculation

Weekly Average Net Asset Value

Total NAV (Sum of NAV Computed each week /Day)	4,772,819,822
Number of Week/Day	21
Average NAV	**227,277,134**

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	177,277,134	1,758,201
Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	-	-
Exc. Taka 50 cr.	1.0	-	-
Total		**227,277,134**	**2,378,064**

22.00	**Trustee Fee**	
	Trustee Fee for ICB (N:22.01)	**112,705** **112,313**

22.01 Calculation

Average NAV (Total NAV/No. of NAV Week)	227,277,134
Percentage of Trustee Fee	0.10
Trustee Fee	**112,705**

23.00	**Custodian Fee**	
	Custodian Fee for ICB (N:23.01)	**122,209** **124,629**

23.01 Calculation

Securities Value at the end of each month

Total Listed (Average Closing market price on CSE & DSE)	1,478,664,497
Total Non-Listed (Price made by AMC and Trustee)	-
Total Fixed Deposit	-
Total Securities Value	**1,478,664,497**
Number of month	6
Monthly Average Securities Value	**246,444,083**
Percentage of Safekeeping Fee	0.10
Custodian Fee	**122,209**

24.00	**Annual BSEC Fee**	
	Annual Fee for BSEC (N:24.01)	**119,247** **116,289**

24.01 Calculation

Net Asset Value (NAV) of the Fund	238,494,066
Percentage of BSEC Fee	0.10
Annual BSEC Fee	**119,247**

25.00	**Other operating expenses**		
	Advertisement Expenses	33,861	58,833
	Bank charges	10,753	9,243
	CDBL charges	4,490	1,980
	Dividend Distribution expenses	-	5,274
	Excise Duty	25,000	-
	Printing	-	24,805
		74,104	**100,135**

Notes	Particulars	Amount in Taka	
		Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025

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

26.00 (Provision)/Write back of provision against diminution in value of Marketable Investment

Opening Balance as at January 01	(118,971,556)	(112,309,879)
Closing Balance as at June 30	(102,671,208)	(117,349,115)
Increase/(decrease)	**16,300,347**	**(5,039,236)**

27.00 EPU

Net profit after Provision	22,062,653	287,373
Number of Units	24,198,014	25,759,963
Earnings Per Unit	**0.91**	**0.01**

N.B: Earnings Per Unit (EPU) has been increased due to less provision made than the previous year.

28.00 Dividend Received from Investment in Securities

Dividend Income from Investment in Securities	2,410,783	3,157,838
Add: Previous year Dividend Receivable	4,876,406	4,389,007
	7,287,189	**7,546,845**
Less: Current year Dividend Receivable	(1,394,940)	(1,855,550)
	5,892,249	**5,691,295**

29.00 Interest Received on Bank Deposits and Bonds

Interest Income on Bank Deposits and Bonds	3,244,855	2,890,549
Add: Previous year Interest Receivable on FDR & Bonds	322,335	314,945
	3,567,190	**3,205,494**
Less: Current year Interest Receivable on FDR & Bonds	(617,133)	(353,084)
	2,950,057	**2,852,410**

30.00 Payment of Fees & Expenses

Total Expenses	2,846,328	2,859,824
Add: Previous year Operating Expenses payable (N: 30.01)	4,815,426	5,355,951
	7,661,754	**8,215,774**
Less: Current year Operating Expenses payable (N: 30.02)	(2,301,788)	(2,286,865)
	5,359,966	**5,928,910**

30.01 Previous year Operating Expenses payable

Current Liabilities (Previous Year)	5,139,878	5,802,937
Less: Advance Payment of Fees, Tax & Suspense's	(324,452)	(446,986)
	4,815,426	**5,355,951**

30.02 Current year Operating Expenses payable

Current Liabilities (Current Year)	2,540,287	2,531,097
Less: Advance Payment of Fees, Tax & Suspense's	(238,499)	(244,232)
	2,301,788	**2,286,865**

31.00 Reconciliation Between Profit to Operating Cash Flows

Profit for the Period	22,062,653	287,373
Provision/(Write back of provision)	(16,300,347)	5,039,236
A) Operating Cash Flow Before Changes in Working Capital	**5,762,306**	**5,326,609**
Changes in Working Capital		
(Decrease)/Increase of Other Current Assets (31.01)	3,186,667	2,495,318
Decrease/(Increase) of Current Liabilities (N: 31.02)	(2,513,638)	(3,069,086)
B) Changes	**673,029**	**(573,768)**

ICB Asset Management Co. Ltd. Accounts Department

Notes	Particulars	Amount in Taka	
		Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025
31.01	**Decrease/(Increase) of Other Current Assets**		
	Add: Previous year Dividend Receivable	4,876,406	4,389,007
	Less: Current year Dividend Receivable	(1,394,940)	(1,855,550)
		3,481,466	**2,533,457**
	Add: Previous year Interest Receivable on FDR & Bonds	322,335	314,945
	Less: Current year Interest Receivable on FDR & Bonds	(617,133)	(353,084)
		3,186,667	**2,495,318**
31.02	**(Decrease)/Increase of Current Liabilities**		
	Add: Previous year Operating Expenses payable	4,815,426	5,355,951
	Less: Current year Operating Expenses payable	(2,301,788)	(2,286,865)
		(2,513,638)	**(3,069,086)**
	Net Cash Generated from Operating Activities (A+B)	**6,435,335**	**4,752,841**
32.00	**Sale of Securities (at Cost)**		
	Total Sale for the period (Annex B)	30,023,011	9,667,673
	Less: Profit on sale of investment (N: 18)	(2,952,996)	(2,138,046)
	Investment at Cost Price	**27,070,015**	**7,529,627**
	Add: Sale of Unit Certificates	-	-
	Add: Principal redemtion of Listed bond (ASPCL)	2,500,000	2,500,000
	Add: Previous year Receivable from ISTCL	43,751	43,751
		29,613,766	**10,073,378**
	Less: Current year Receivable from ISTCL	(43,751)	(43,751)
		29,570,015	**10,029,627**
33.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	18,099,746	421,882
	Add: Purchase of G-Sec	-	-
	Add: Purchase of IPO Securities	-	-
		18,099,746	**421,882**
	Less: Current year payable to ISTCL	-	-
		18,099,746	**421,882**
34.00	**Dividend paid during the Period**		
	Dividend declared during the year	7,408,906	12,849,326
	Add: Previous year dividend payable	53,867,491	52,350,984
		61,276,397	**65,200,310**
	Less: Current year dividend payable	(55,516,785)	(54,800,457)
		5,759,612	**10,399,852**
35.00	**Net operating cash flow**		
	Net cash inflow/(outflow) from operating activities	6,435,335	4,752,841
	Number of Units	24,198,014	25,759,963
	Net operating cash flow Per Unit	**0.27**	**0.18**

N.B: Net operating cash flow per unit (NOCFPU) has been increased Due to more capital gain than previous period.

36.00	**Profit and Earnings Per Unit available for Distribution**		
	Retained Earnings Brought Forward	(33,806,881)	(39,690,695)
	Less: Dividend Paid	-	-
		(33,806,881)	**(39,690,695)**
	Add: Profit for the year	22,062,653	287,373
		(11,744,228)	**(39,403,322)**
	Add: Dividend Equalization Reserve	8,741,769	16,150,675
		(3,002,460)	**(23,252,647)**
	Number of Units	24,198,014	25,759,963
	Profit Available for Distribution	**(0.12)**	**(0.90)**

ICB Asset Management Co. Ltd. Accounts Department

Notes	Particulars	Amount in Taka	
		Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025

37.00 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)

Thied 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	135,187	24.24	3,276,496	15.50	14.50	15.00	2,027,805	(1,248,691)	0.82%
2	DHAKA BANK PLC	83,900	13.26	1,112,161	12.40	12.30	12.35	1,036,165	(75,996)	0.28%
3	DUTCH-BANGLA BANK PLC	323,843	40.76	13,198,865	44.40	44.00	44.20	14,313,861	1,114,996	3.31%
4	MERCANTILE BANK PLC	160,650	16.61	2,667,826	7.40	7.50	7.45	1,196,843	(1,470,984)	0.67%
5	NCC BANK PLC	4,000	11.78	47,104	16.00	16.10	16.05	64,200	17,096	0.01%
6	SHAHJALAL ISLAMI BANK PLC	35,000	17.71	619,725	18.00	18.20	18.10	633,500	13,775	0.16%
7	TRUST BANK PLC	50,000	16.14	806,859	15.80	15.80	15.80	790,000	(16,859)	0.20%
8	UNION BANK PLC	210,000	9.52	2,000,000	1.50	1.60	1.55	325,500	(1,674,500)	0.50%
	Sector Total:	**1,002,580**		**23,729,036**				**20,387,873**	**(3,341,163)**	**5.94%**
CEMENT										
9	HEIDELBERG MATERIALS BANG	18,200	507.47	9,235,889	240.30	230.00	235.15	4,279,730	(4,956,159)	2.31%
10	PREMIER CEMENT MILLS PLC	298,287	79.38	23,678,622	48.50	48.50	48.50	14,466,920	(9,211,702)	5.93%
	Sector Total:	**316,487**		**32,914,511**				**18,746,650**	**(14,167,861)**	**8.24%**
CORPORATE BOND										
11	APSCL NON-CONVERTIBLE BOI	2,000	1,250.00	2,500,000	1,116.00	1,115.00	1,115.50	2,231,000	(269,000)	0.63%
12	IBBL MUDARABA PERPETUAL B	4,060	974.10	3,954,841	664.50	638.00	651.25	2,644,075	(1,310,766)	0.99%
	Sector Total:	**6,060**		**6,454,841**				**4,875,075**	**(1,579,766)**	**1.62%**
ENGINEERING										
13	BBS CABLES PLC	25,200	51.95	1,309,201	23.50	23.50	23.50	592,200	(717,001)	0.33%
14	BSRM STEELS LIMITED	152,000	74.69	11,352,257	86.60	85.90	86.25	13,110,000	1,757,743	2.84%
15	NAVANA CNG LIMITED	242,550	48.19	11,687,998	22.00	22.40	22.20	5,384,610	(6,303,388)	2.93%
16	OIMEX ELECTRODE LIMITED	150,000	28.56	4,284,077	16.10	16.00	16.05	2,407,500	(1,876,577)	1.07%
17	RUNNER AUTOMOBILES PLC	81,776	58.77	4,805,656	42.90	42.00	42.45	3,471,391	(1,334,265)	1.20%
18	WONDERLAND TOYS LIMITED	26,000	68.25	1,774,500	28.50	27.00	27.75	721,500	(1,053,000)	0.44%
	Sector Total:	**677,526**		**35,213,689**				**25,687,201**	**(9,526,488)**	**8.82%**
FINANCIAL INSTITUTIONS										
19	DBH FINANCE PLC	332,997	68.64	22,857,442	41.00	38.10	39.55	13,170,031	(9,687,411)	5.73%
	Sector Total:	**332,997**		**22,857,442**				**13,170,031**	**(9,687,411)**	**5.73%**
FOOD AND ALLIED										
20	ALPHA TOBACCO MANUFACTU	450	24.60	11,070	0.00	0.00	0.00	0	(11,070)	0.00%
21	BANGLADESH LEAF TOBACCO	820	237.80	195,000	0.00	0.00	0.00	0	(195,000)	0.05%
22	BATBC LIMITED	32,641	369.74	12,068,782	219.60	220.80	220.20	7,187,548	(4,881,234)	3.02%
23	MEGHNA SHRIMP CULTURE LT	420	115.75	48,615	0.00	0.00	0.00	0	(48,615)	0.01%
24	OLYMPIC INDUSTRIES PLC	67,500	168.86	11,398,101	155.00	159.90	157.45	10,627,875	(770,226)	2.86%
	Sector Total:	**101,831**		**23,721,568**				**17,815,423**	**(5,906,145)**	**5.94%**

Thied 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			
FUEL AND POWER										
25	BARAKA POWER LIMITED	600,000	29.10	17,462,540	8.30	8.20	8.25	4,950,000	(12,512,540)	4.37%
26	BD. WELDING ELECTRODES (D	52	600.00	31,200	0.00	0.00	0.00	0	(31,200)	0.01%
27	DOREEN POWER GENERATION	5,600	63.36	354,834	30.30	30.60	30.45	170,520	(184,314)	0.09%
28	LINDE BANGLADESH LIMITED	23,500	1,235.00	29,022,531	715.20	712.50	713.85	16,775,475	(12,247,056)	7.27%
29	MJL BANGLADESH PLC	68,013	96.47	6,561,516	94.50	95.00	94.75	6,444,232	(117,285)	1.64%
30	SHAHJIBAZAR POWER CO. LTD	116,941	105.51	12,338,147	55.20	55.20	55.20	6,455,143	(5,883,004)	3.09%
31	SUMMIT POWER LIMITED	107,915	36.45	3,933,701	15.50	15.60	15.55	1,678,078	(2,255,622)	0.99%
	Sector Total:	**922,021**		**69,704,470**				**36,473,448**	**(33,231,022)**	**17.46%**
G-SEC (T.BOND)										
32	05Y BGTB 15/05/2029 [C.R 12.40	50,000	100.25	5,012,495	105.97	105.97	105.97	5,298,500	286,005	1.26%
33	10Y BGTB 17/04/2034 [C.R 12.15	50,000	97.77	4,888,745	110.52	110.52	110.52	5,526,000	637,255	1.22%
34	5Y BGTB 13/12/2028 [C.R 10.35%	200,000	93.38	18,676,300	99.99	99.99	99.99	19,998,000	1,321,700	4.68%
	Sector Total:	**300,000**		**28,577,540**				**30,822,500**	**2,244,960**	**7.16%**
INSURANCE										
35	ASIA PACIFIC GENERAL INSUR	61,889	65.70	4,066,201	45.40	46.00	45.70	2,828,327	(1,237,874)	1.02%
36	EASTLAND INSURANCE PLC	165,000	37.21	6,138,869	26.00	26.00	26.00	4,290,000	(1,848,869)	1.54%
	Sector Total:	**226,889**		**10,205,070**				**7,118,327**	**(3,086,743)**	**2.56%**
JUTE										
37	ISLAM JUTE MILLS LTD.	2,689	148.00	397,972	0.00	0.00	0.00	0	(397,972)	0.10%
	Sector Total:	**2,689**		**397,972**				**0**	**(397,972)**	**0.10%**
PHARMACEUTICALS AND CHEMICALS										
38	ACME LABORATORIES LTD.	200,000	105.60	21,120,104	82.40	81.70	82.05	16,410,000	(4,710,104)	5.29%
39	ADVANCED CHEMICAL INDUST	139,119	205.08	28,529,987	201.90	204.00	202.95	28,234,201	(295,786)	7.15%
40	SQUARE PHARMACEUTICALS P	27,000	196.29	5,299,843	224.00	224.20	224.10	6,050,700	750,857	1.33%
	Sector Total:	**366,119**		**54,949,934**				**50,694,901**	**(4,255,033)**	**13.76%**
TELECOMMUNICATION										
41	GRAMEEN PHONE LTD.	3,000	264.83	794,497	259.60	261.00	260.30	780,900	(13,597)	0.20%
	Sector Total:	**3,000**		**794,497**				**780,900**	**(13,597)**	**0.20%**

ICB Asset Management Company PLC. Accounts Department

Thied 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			
TEXTILE										
42	ASHRAF TEXTILE MILLS LTD.	2,678	17.80	47,668	0.00	0.00	0.00	0	(47,668)	0.01%
43	BANGLADESH DYEING & FINISH	600	64.25	38,550	0.00	0.00	0.00	0	(38,550)	0.01%
44	SQUARE TEXTILES PLC	184,073	57.47	10,579,420	50.60	51.00	50.80	9,350,908	(1,228,511)	2.65%
	Sector Total:	**187,351**		**10,665,638**				**9,350,908**	**(1,314,730)**	**2.67%**

	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:	Appreciation /(Erossion) as per Fair Market Value	
			Rate	Total						
MUTUAL FUNDS										
45	AB BANK FIRST MUTUAL FUND	100,000	6.16	616,230	3.25	325,000	(291,230)	596,700	(19,530)	0.15%
46	EBL FIRST MUTUAL FUND	325,000	7.11	2,309,610	4.00	1,300,000	(1,009,610)	1,826,012	(483,598)	0.58%
47	GRAMEEN ONE : SCHEME TWO	250,000	16.15	4,036,574	12.85	3,212,500	(824,074)	3,612,500	(424,074)	1.01%
48	GREEN DELTA MUTUAL FUND	400,000	8.52	3,406,800	3.70	1,480,000	(1,926,800)	2,995,400	(411,400)	0.85%
49	IFIC BANK 1ST MF	100,000	6.51	651,301	3.60	360,000	(291,301)	651,301	-	0.16%
50	L R GLOBAL BANGLADESH M F	425,000	7.64	3,248,183	3.45	1,466,250	(1,781,933)	3,117,588	(130,596)	0.81%
51	NCCBL MUTUAL FUND-1	350,000	8.76	3,067,342	4.45	1,557,500	(1,509,842)	2,751,875	(315,467)	0.77%
52	POPULAR LIFE FIRST MUTUAL	200,000	5.51	1,102,199	3.20	640,000	(462,199)	1,102,199	-	0.28%
53	TRUST BANK 1ST MUTUAL FUN	100,000	6.26	626,250	3.15	315,000	(311,250)	575,450	(50,800)	0.16%
	Sector Total:	**2,250,000**		**19,064,489**		**10,656,250**	**(8,408,239)**	**17,229,024**	**(1,835,465)**	**4.78%**
OPEN-END MUTUAL FUNDS										
54	UFS Bank Asia Unit Fund	1,000,000	10.00	10,000,000	0.00	0.00	(10,000,000)	0.00	(10,000,000)	2.50%
		1,000,000		**10,000,000**	**0.00**	**0.00**	**(10,000,000)**	**0.00**	**(10,000,000)**	**2.50%**
	Grand Total:	**7,695,550**		**349,250,697**				**246,579,488**	**(102,671,208)**	**87.48%**

Third ICB Unit Fund

STATEMENT OF PROFIT ON SALE OF INVESTMENT
FOR THE PERIOD JANUARY TO JUNE 2026

Annexure -B

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
BANK						
1	CITY BANK PLC	25,000	28.64	25.45	716,065	79,755
2	DHAKA BANK PLC	250,000	13.79	13.26	3,448,090	134,165
3	DUTCH-BANGLA BANK PLC	77,530	44.56	40.76	3,455,073	294,950
4	JAMUNA BANK PLC	144,748	24.25	17.98	3,510,342	907,454
5	NCC BANK PLC	100,000	15.66	11.75	1,565,862	390,526
					Sub Total:	**1,806,850**
ENGINEERING						
6	BSRM STEELS LIMITED	114,740	79.99	74.69	9,177,793	607,862
					Sub Total:	**607,862**
FUEL AND POWER						
7	PADMA OIL PLC	3,000	188.27	179.26	564,818	27,048
					Sub Total:	**27,048**
PHARMACEUTICALS AND CHEMICALS						
8	ACI FORMULATIONS PLC	173	141.12	136.57	24,413	786
9	ADVANCED CHEMICAL INDUSTRIES	34,378	219.92	205.08	7,560,555	510,448
					Sub Total:	**511,235**
	Grand Total:	**749,569**			**30,023,011**	**2,952,996**

ICB Asset Management Co. Ltd. Accounts Department

THIRD ICB UNIT FUND

(Managed by ICB Asset Management PLC)

Dividend Income from 01 January 2026 to 30 June 2026

Annexure-C

Sl No	Company Name	Record Date	Number of Shares	Cash Dividend %	Gross Dividend
	1	2	3	4	5=3*4/10
1	ASIA PACIFIC GENERAL INSU	21-May-26	61,889	14	86,645
2	BATBC LIMITED	1-Apr-26	32,641	30	97,923
3	BATBC LIMITED (FRACTION)				150
4	DBH FINANCE PLC	4-Jun-26	332,997	15	499,496
5	DHAKA BANK PLC	18-May-26	83,900	10	83,900
6	DUTCH-BANGLA BANK PLC	19-May-26	382,260	25	955,650
7	EASTLAND INSURANCE PLC	2-Jun-26	165,000	10	165,000
8	GRAMEEN PHONE LTD.	3-Mar-26	3,000	105	31,500
9	HEIDELBERG MATERIALS BA	20-May-26	18,200	11	20,020
10	LINDE BANGLADESH LIMITEI	29-Apr-26	23,500	100	235,000
11	NCC BANK PLC	21-May-26	100,000	17	170,000
12	SHAHJALAL ISLAMI BANK PL	30-Apr-26	35,000	13	45,500
13	TRUST BANK PLC	11-Jun-26	25,000	8	20,000
Total=					2,410,783

ICB Asset Management Co. Ltd. Accounts Department

THIRD ICB UNIT FUND

(Managed by ICB Asset Management PLC)

Annexure-D

Dividend Receivable as at 30 June 2026

Sl	Company Name	Record Date	Number of Shares	Cash Dividend %	Gross Dividend
	1	2	3	4	5=3*4/10
1	ASIA PACIFIC GENERAL INSURANCE PLC	21-May-26	61889	14.00	86,645
2	BBS CABLES (2021-22)*				(18)
3	DBH FINANCE PLC	4-Jun-26	332997	15.00	499,496
4	DHAKA BANK PLC	18-May-26	83900	10.00	83,900
5	EASTLAND INSURANCE PLC	2-Jun-26	165000	10.00	165,000
6	HEIDELBERG MATERIALS BANGLADESH PLC	20-May-26	18200	11.00	20,020
7	LINDE BANGLADESH LIMITED	29-Apr-26	23500	100.00	235,000
8	NCC BANK PLC	21-May-26	100000	17.00	170,000
9	RATANPUR STEEL RE_ROLLING MILL		1000000	1.00	100,000
10	TRUST BANK PLC	11-Jun-26	25000	8.00	20,000
11	WESTERN MARINE SHIPYARD LTD.(2020)		115000	0.50	5,750
12	WESTERN MARINE SHIPYARD LTD.(2021)		91476	1.00	9,148
	Total=				**1,394,940**

Interest Receivable as at 30 June 2026

Sl	Company/Bank Name	Coupon Rate	Amount
1	05Y BGTB 15/05/2029 (TB5Y0529)	12.40	80,944
2	10Y BGTB 17/04/2034 (TB10Y0434)	12.15	124,875
3	5Y BGTB 13/12/2028 (TB5Y1228)	10.35	109,250
4	IBBL MUDARABA PERPETUAL BOND		302,064
	Total		**617,133**



THIRD ICB UNIT FUND
Interest Income from January 2026 to June 2026

Annexure-E

A	Interest income on short term deposit			
Sl	Company Name	Year	Accounts	Amount
1	IFIC Bank PLC (Principal Br)		1001-077940-041	13,268
2	BRAC Bank PLC (Motijheel Br.)		`2074625340001	144,654
3	Dhaka Bank PLC (SIP)		1061500000490	346
4	BRAC Bank PLC (Shantinagar Br.)		`2074625340002	599,381
5	IFIC Bank PLC (Principal Br)	2000-01	1008-111268-041	857
6	IFIC Bank PLC (Principal Br)	2001-02	1008-111283-041	125
7	IFIC Bank PLC (Principal Br)	2004-05	1008-111324-041	2,093
8	IFIC Bank PLC (Principal Br)	2005-06	1008-111341-041	1,701
9	IFIC Bank PLC (Principal Br)	2006-07	1008-111360-041	574
10	IFIC Bank PLC (Principal Br)	2007-08	1008-000120-041	514
11	IFIC Bank PLC (Principal Br)	2008-09	1008-000224-041	420
12	IFIC Bank PLC (Principal Br)	2009-10	1008-000256-041	1,662
13	IFIC Bank PLC (Principal Br)	2010-11	1008-000346-041	727
14	IFIC Bank PLC (Principal Br)	2011-12	1008-000436-041	1,481
15	IFIC Bank PLC (Principal Br)	2012-13	1008-000510-041	1,733
16	IFIC Bank PLC (Principal Br)	2013-14	1008-000588-041	2,021
17	IFIC Bank PLC (Principal Br)	2014-15	1008-000661-041	829
18	IFIC Bank PLC (Principal Br)	2016	1001-027197-041	11,639
19	Jamuna Bank PLC (Shantinagar Br)	2017	1201000018185	26,403
20	Jamuna Bank PLC (Shantinagar Br)	2018	1201000018301	18,751
21	Jamuna Bank PLC (Shantinagar Br)	2019	1201000018414	13,188
22	Jamuna Bank PLC (Shantinagar Br)	2020	1201000018594	11,704
23	Jamuna Bank PLC (Shantinagar Br)	2021	1201000018811	21,253
24	IFIC Bank PLC (Principal Br)	2022	0100-100477-041	10,432
25	IFIC Bank PLC (Principal Br)	2023	0100-100592-041	12,907
26	Prime Bank PLC(Kakrail Branch)	2024	2148213012261	108,763
27	Dhaka Bank PLC (Principal Br)	2025	1061500001074	31,381
	Sub Total=			**1,038,807**

B	Interest income on listed bond		
Sl	Company Name	Coupon Rate	Amount
1	APSCL NON-CONVERTIBLE BOND		262,500
2	IBBL MUDARABA PERPETUAL BOND		302,064
3	05Y BGTB 15/05/2029 (TB5Y0529)	12.40	309,186
4	10Y BGTB 17/04/2034 (TB10Y0434)	12.15	301,784
5	5Y BGTB 13/12/2028 (TB5Y1228)	10.35	1,030,514
	Sub Total=		**2,206,048**

Grand Total (A+B)=	**3,244,855**