Q2

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

UNAUDITED FINANCIAL STATEMENTS
OF
FIFTH ICB UNIT FUND
For the period from January 01, 2026 To June 30, 2026

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

Particulars	Notes	Amount in Taka	
		30-Jun-26	31-Dec-25
Assets			
A) Investments (Market value)		**296,751,583**	**259,342,086**
Investment in Listed Securities	5.00	296,751,583	259,342,086
Investment in Non-Listed Securities		-	-
B) Other Current assets		**45,280,503**	**53,021,988**
Cash & Cash Equivalents	6.00	41,866,198	45,476,116
Others	7.00	3,414,305	7,545,872
Total Assets (A+B)		**342,032,086**	**312,364,073**
Equity and Liabilities			
C) Unit Holder's Equity		**281,970,122**	**249,577,729**
Unit Capital	8.00	266,393,730	271,960,870
Unit Premium Reserve	9.00	1,821,679	1,438,284
Retained Earnings	10.00	10,142,724	(27,433,415)
Dividend Equalization Fund	11.00	3,611,989	3,611,989
D) Liabilities		**60,061,964**	**62,786,344**
Unclaimed/ Dividend Payable	12.00	57,274,293	57,274,293
Current Liabilities	13.00	2,787,670	5,512,051
Total Equity and Liabilities (C+D)		**342,032,086**	**312,364,073**
Non performing Investment (deficit Value)	14.00	**24,986,733**	**18,680,936**
Net Asset Value (NAV) Per Unit			
Net Asset Value-at Cost	15.00	**13.78**	**13.45**
Net Asset Value-at Market	16.00	**10.58**	**9.18**

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

FIFTH 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			
		Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025	Apr 01, 2026 to Jun 30, 2026	Apr 01, 2025 to Jun 30, 2025
Income					
Net gain/Loss on sale of marketable securities	17.00	3,614,042	160,500	2,330,806	-
Dividend from Investment in Shares	18.00	3,597,008	3,435,736	3,135,218	2,230,399
Interest on Bank Deposits & Bonds	19.00	2,441,270	1,577,488	1,987,271	941,471
SIP exit fee/Renewal fee			-		-
Total Income		**9,652,320**	**5,173,724**	**7,453,295**	**3,171,870**
Expenses					
Management Fee	20.00	2,613,524	2,539,466	1,317,779	1,251,828
Trustee Fee	21.00	124,646	120,775	62,920	59,475
Custodian Fee	22.00	134,127	135,872	67,880	66,409
Annual BSEC Fee	23.00	139,826	124,742	75,337	59,691
Audit Fee		40,000	36,225	-	-
Commission to agents	24.00	-	77	-	-
Other Expenses	25.00	67,382	125,942	14,470	37,732
Total Expenses		**3,119,506**	**3,083,099**	**1,538,386**	**1,475,135**
Profit Before Provision		**6,532,815**	**2,090,625**	**5,914,909**	**1,696,736**
(Provision)/Write Back of Provision Against	26.00	31,043,324	(13,483,973)	19,257,689	(12,782,928)
Profit/(Loss) for the period		**37,576,138**	**(11,393,349)**	**25,172,597**	**(11,086,192)**
Earnings Per Unit (EPU)	27.00	**1.41**	**(0.40)**	**0.94**	**(0.39)**

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

For and on behalf of Trustee and Asset Manager of

Fifth 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

FIFTH 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 in Taka)

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2026	**271,960,870**	**1,438,285**	**3,611,989**	**(27,433,415)**	**249,577,729**
Unit Capital	(5,567,140)	-	-	-	(5,567,140)
Unit Premium Reserve	-	383,395	-	-	383,395
Net Income/Loss for the period ended	-	-	-	37,576,138	37,576,138
Balance as at June 30, 2026	**266,393,730**	**1,821,680**	**3,611,989**	**10,142,724**	**281,970,122**

For the period January 01, 2025 To June 30, 2025

(Amount in Taka)

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2025	**284,700,270**	**(226,356)**	**15,000,000**	**(24,217,372)**	**275,256,543**
Unit Capital	(1,138,910)	-	-	-	(1,138,910)
Unit Premium Reserve	-	214,794	-	-	214,794
Dividend Paid for FY 2024	-	-	(11,388,011)	-	(11,388,011)
Net Income/Loss for the period ended	-	-	-	(11,393,349)	(11,393,349)
Balance as at June 30, 2025	**283,561,360**	**(11,562)**	**3,611,989**	**(35,610,720)**	**251,551,067**

For and on behalf of Trustee and Asset Manager of
Fifth 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

FIFTH 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 Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025
Cash Flows from Operating Activities			
Dividend from Investment in Securities	28.00	8,412,382	8,808,836
Interest on Bank Deposits & Bonds	29.00	1,677,624	1,734,268
Profit on Sale of Investments	17.00	3,614,042	160,500
Payment of Fees & Expenses	30.00	(5,764,047)	(6,490,745)
Net Cash Inflows/(Outflows) from Operating Activities		**7,940,001**	**4,212,858**
Cash Flows from Investment Activities			
Sale of Securities (At Cost)	31.00	24,378,781	3,567,912
Purchase of Securities	32.00	(30,744,954)	(1,073,407)
Share Application Money		-	-
Refund of Share Application Money		-	-
Encashment of FDR & T-Bill		-	9,715,600
Net Cash Inflows/(Outflows) from Investment Activities		**(6,366,174)**	**12,210,105**
Cash Flows from Financing Activities			
Unit Capital Sold		29,580	1,024,900
Unit Capital Surrendered		(5,596,720)	(723,610)
Premium Received on Sales		385,981	123,014
Premium Refunded on Surrender of Units		(2,586)	(163,772)
Dividend Paid During the Period	33.00	-	(9,221,081)
Net Cash Inflows/(Outflows) from Financing Activities		**(5,183,745)**	**(8,960,549)**
Increase/(Decrease) in Cash		**(3,609,918)**	**7,462,414**
Cash & Cash Equivalents at beginning of the		45,476,116	22,355,442
Cash & Cash Equivalents at end of the period		**41,866,198**	**29,817,856**
Net Operating Cash Flows Per Unit (NOCFPU)	34.00	**0.30**	**0.15**

The accounting policies and other notes form an integral part of these financial statements.

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

Chief Executive Officer
(ICB Asset Management PLC)

Chairman,Trustee
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Head of Finance & Accounts
(ICB Asset Management PLC)

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

Place: Dhaka
Date : 28 July, 2026

FIFTH 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 Fifth 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/2016/68) 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. The company was created as part of the restructuring program of ICB under Capital Market Development Program (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 SEC has been completed on October 14, 2001. The Company became operational from July 01, 2002 as per government gazette notification.

The Fund is a open-end mutual fund. Initially ICB formed a close-end mutual fund on June 30, 1987 named "Fifth ICB Mutual Fund". The size of the Fund was at Tk.1,50,00,000.00 (One Crore Fifty Lac) divided into 15,00,000 units of Tk. 10.00 (ten) each. The Fund has been de-listed from the bourses on February 29, 2016 as per the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001. BSEC has approved the conversion of Fifth 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 09, 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. 304.61 (i.e. 30.461 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

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

2.00 Basis of Accounting

2.01 Statement of compliance

These financial statements are prepared on the accrual basis accounting, under historical cost convention as modified for investments, which are 'market-to-market' and in the International Financial Reporting Standards (IFRSs) so far adopted and applicable to the Fund. The disclosures of information made in accordance with the requirements of Trust Deed, Securities and Exchange Rules 1987, Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 and other applicable Rules and Regulations. In case there are differences between IFRS and local statutory requirements such as Mutual Fund Rules, the local regulation has been prevailed.

2.02 Reporting period

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

2.03 Functional and Presentation Currency

The financial statement is 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 accordance with generally accepted accounting principles (GAAP).

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

The company 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 company's 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
- → Statement of Profit or Loss And Other Comprehensive Income
- → Statement of Changes In Equity
- → Statement of Cash Flows
- → Notes on The Financial Statements

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.

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 summarized 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

ICB Asset Management PLC. Accounts Department

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 Reorganization

a) Net gain on sale of marketable securities

Gain/ Loss arising on sale of investment are included in the Statement of Profit or Loss and Other Comprehensive Income as per IFRS 9 on the date at which the transaction takes place. Capital gains are accounted for net off brokarage commission (Tk. 0.20) on sale of shares (Note 18).

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 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 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 21).

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

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 23).

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 24).

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 government of Bangladesh. CDBL Charges was paid as per Annexure A-1 of CDBL Buy Laws (3.7).

3.11 Provisions

3.11.01: A provision is a liability of uncertain timing or amount. Where the Fund has a present obligation arising from past events, the settlement of which is expected to result in an outflow from the fund of resources embodying economic benefits. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the reporting date under IAS-37 (10&13) : 'Provisions, Contingent Liabilities and Contingent Assets'.

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

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



3.11.04: As per Bangladesh Securities and Exchange Commission directive no. SEC/CMRRCD/2009-193/172 dated June 30, 2015 investment in closed/ open-ended mutual funds have to maintain provision but the Fund maintained full provision against that investment considering fair (market) value and cost of the investments

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, 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. 46,00,00,000.00 (Forty six crore) only divided into 4,60,00,000 (Four crore sixty thousand) 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 (Note 16 and 17).

3.20 Statement of Changes in Equity

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

3.21 Statement of cash flows

Paragraph 111 of IAS-1: 'Presentation of financial statements' requires that a cash flow statement be prepared as it provides information about cash flows in the enterprise which is useful in providing users of financial statements with basis to assess the ability of the fund to generate cash and cash equivalents and needs of the fund to utilise those cash flow statement has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph I8(a) and 10 of IAS 7: 'Cash flow Statement'. In accordance with Rule 69 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 (enclosure-3 of Schedule 6, contents of Cash Flow Statements), profit on sale of investments have been shown under operating activities and the investments have been shown under investing activities.

3.22 Pricing of units (Premium/Discount)

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

3.21.1 There will be a Cumulative Investment Plan (CIP) scheme in this Unit Fund. Under this scheme, a unit holder instead of receiving dividend can re-invest such dividend income accrued for purchasing Unit at a rate determined by ICB Asset Management PLC . The unit holders can change their dividend preference from CIP to cash in future as per their need.

3.21.2 This Unit Fund will have a Scheme for Systematic Investment Plan (SIP). Unit holders have the opportunity to invest a fixed sum on a regular basis, such as monthly or quarterly under this scheme; In order to buy a unit at a rate specified by ICB Asset Management PLC on a particular date of the month. The unit holders can change their SIP duration term (3y) in future as per their need.

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

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

Name of the IAS	IAS No.	Status
Presentation of Financial Statements	1	Applied
Inventories	2	N/A
Statement of Cash Flows	7	Applied
Accounting Policies, Changes in Accounting estimates & Errors	8	Applied
Events after the Reporting year	10	Applied
Income Taxes	12	Applied
Property, Plant and Equipment	16	N/A
Employees Benefits	19	N/A
Accounting for Government Grants and Disclosure of Government Assistance	20	N/A
The effects of changes in Foreign Exchange Rates	21	N/A
Borrowing Costs	23	N/A
Related Party Disclosure	24	N/A
Accounting and Reporting by Retirement Benefits Plan	26	N/A
Consolidated and Separate Financial Statements	27	N/A
Investment in Associates	28	N/A
Interest in Joint Ventures	31	N/A
Financial Instruments: Presentation	32	Applied
Earnings per share	33	Applied
Interim Financial Reporting	34	N/A
Impairment of Assets	36	N/A
Provisions, Contingent Liabilities and Contingent Assets	37	Applied
Intangible Assets	38	N/A
Financial Instruments: Recognition and Measurement	39	Applied
Investment Property	40	N/A
Agriculture	41	N/A

Name of the IFRS	IFRS No	Status
First-time Adoption of Bangladesh Financial Reporting Standard	1	N/A
Share Based Payment	2	N/A
Business Combination	3	N/A
Insurance Contracts	4	N/A
Non-Current Assets Held for Sale and Discontinued Operation	5	N/A
Exploration for and Evaluation of Mineral Resources	6	N/A
Financial Instruments: Disclosures	7	Applied
Operating Segments	8	N/A
Financial Instruments	9	Applied
Consolidated Financial Statements	10	N/A
Joint Arragements	11	N/A
Diclosure 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 (Note:25).

4.00 General

i) Figures appearing in these financial statements have been rounded off to the nearest Taka. Because of such rounding off, in some instances the total may not match the sum of individual balances.; and

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



Notes	Particulars	Amount in Taka	
		30-Jun-26	31-Dec-25
5.00	**Investments (Market value)**		
	Shares (N: 5.01)	250,024,903	213,437,362
	Bonds (N: 5.02)	15,480,395	15,722,150
	Mutual Funds (N: 5.03)	31,246,285	30,182,574
	Total	**296,751,583**	**259,342,086**

5.01 Sector wise break up of investments in shares is as follows:

Sector/category	As at June 30, 2026		As at December 31, 2025	
	Total cost price (Tk)	Total market /Fair Value price (Tk)	Total cost price (Tk)	Total market /Fair Value price (Tk)
Shares				
BANK	26,354,443	22,393,671	24,589,028	19,258,963
ENGINEERING	23,826,300	23,596,163	23,826,287	17,198,919
FOOD AND ALLIED	36,272,042	22,208,771	36,272,042	20,274,127
FUEL AND POWER	56,894,998	46,322,503	51,406,509	37,729,117
JUTE	193,500	0	193,500	-
TEXTILE	5,407,983	5,100,429	5,641,191	4,341,000
PHARMACEUTICALS AND CHEMICALS	59,865,601	62,532,889	58,184,802	53,581,109
PAPER AND PRINTING	188,750	0	188,750	-
CEMENT	63,752,839	34,143,762	63,752,813	29,508,896
IT SECTOR	6,480,022	2,994,616	6,480,022	1,919,398
TANNERY INDUSTRIES	12,285,480	9,283,745	12,285,480	8,580,860
INSURANCE	10,082,590	7,761,096	10,170,427	5,808,749
TELECOMMUNICATION	9,779,925	9,036,575	11,644,752	10,770,593
FINANCIAL INSTITUTIONS	8,019,839	4,650,685	8,389,575	4,465,632
Sub Total	**319,404,311**	**250,024,903**	**313,025,178**	**213,437,362**

5.02 Bonds

G-Sec (T-Bond)	7,002,031	7,323,020.00	4,514,991	4,790,400
Corporate Bond	11,521,614	8,157,375.00	14,021,614	10,931,750
Sub Total	**18,523,645**	**15,480,395**	**18,536,605**	**15,722,150**

5.03 Mutual Fund

Close-end Funds	33,884,560.29	31,246,284.94	33,884,560	30,182,574
Open-end Funds	10,000,000.00	-	10,000,000	-
Sub Total	**43,884,560**	**31,246,285**	**43,884,560**	**30,182,574**

Annexure- A may kindly be seen for details.

6.00	**Cash & cash equivalents**		
	Main Bank Accounts (N:7.01)	6,686,323	11,115,657
	Dividend Accounts (N:7.02)	35,179,875	34,360,459
		41,866,198	**45,476,116**

6.01 Main Bank Accounts

Name of the Bank and Branches	Account no.		
IFIC Bank PLC (Principal Br)	1001077953041	302,786	815,104
Brac Bank Plc, Motijheel Br.	2074625150001	6,352,137	10,271,488
IFIC Bank PLC (Bogura branch)	6082077953041	3,889	4,536
IFIC Bank PLC (Rajshahi Branch)	6080001455041	-	-
Dhaka Bank PLC (SIP)	1061500000504	27,510	24,529
		6,686,323	**11,115,657**

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

6.02 Dividend Accounts

Name of the Bank and Branches	Year	Account no.	Taka	Taka
Brac, Shantinagar Br.			18,557,503	15,105,349
IFIC Bank PLC (Principal Br)	2000-01	1008-111270-041	13,824	81,740
IFIC Bank PLC (Principal Br)	2001-02	1008-111285-041	3,803	33,382
IFIC Bank PLC (Principal Br)	2002-03	1008-111297-041	18,991	18,740
IFIC Bank PLC (Principal Br)	2003-04	1008-111310-041	8,631	66,970
IFIC Bank PLC (Principal Br)	2004-05	1008-111326-041	7,940	65,759
IFIC Bank PLC (Principal Br)	2005-06	1008-111343-041	3,169	32,586
IFIC Bank PLC (Principal Br)	2006-07	1008-111362-041	8,594	37,867
IFIC Bank PLC (Principal Br)	2007-08	1008-000122-041	4,169	28,824
IFIC Bank PLC (Principal Br)	2008-09	1008-000226-041	5,730	35,731
IFIC Bank PLC (Principal Br)	2009-10	1008-000258-041	10,136	10,081
IFIC Bank PLC (Principal Br)	2010-11	1008-000348-041	19,255	18,998
IFIC Bank PLC (Principal Br)	2011-12	1008-000438-041	11,629	69,874
IFIC Bank PLC (Principal Br)	2012-13	1008-000512-041	5,239	5,292
IFIC Bank PLC (Principal Br)	2013-14	1008-000586-041	11,194	59,713
IFIC Bank PLC (Principal Br)	2014-15	1008-000663-041	7,137	36,545
IFIC Bank PLC (Principal Br)	2016	1001-027481-041	7,633	57,029
Jamuna Bank PLC (Shantinagar Branch)	2017	1201000018209	5,138,053	5,113,272
Jamuna Bank PLC (Shantinagar Branch)	2018	1201000018323	211,117	210,648
Jamuna Bank PLC (Shantinagar Branch)	2019	1201000018436	2,987,408	2,973,239
Jamuna Bank PLC (Shantinagar Branch)	2020	1201000018617	1,756,032	1,747,939
Jamuna Bank PLC (Shantinagar Branch)	2021	1201000018833	6,245,958	6,215,710
IFIC Bank PLC (Principal Br)	2022	0100-100479-041	43,789	1,021,139
IFIC Bank PLC (Principal Br.)	2023	0100-100594-041	34,561	425,428
IFIC Bank PLC (Principal Br.)	2024	220043031041	58380.4	888,605
Sub Total			**35,179,875**	**34,360,459**

7.00 Other

Dividend receivable	1,841,703	6,657,077
Interest receivable	790,942	27,297
Advanced & Pre- payment (Note: 7.01)	781,660	861,499
	3,414,305	**7,545,872**

7.01 Advanced & Pre- payment

Accured Interest Paid against T-bond	22,718	-
Receivable from Company (ISTCL)	500,000	500,000
Advanced Trustee Fee	123,510	115,819
Advanced BSEC Fee	135,431	245,680
	781,660	**861,499**

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

8.00 Unit capital

	Number of Holders		
Opening balance		271,960,870	284,700,270
Add: Unit sold during the year		29,580	1,186,560
		271,990,450	**285,886,830**
Less: unit surrender by holder		(5,596,720)	(13,925,960)
Closing Balance	**2,178**	**266,393,730**	**271,960,870**

The unit capital represents 2,66,39,373 number of units of Tk 10 each.

9.00 Unit premium reserve

Opening balance	1,438,284	(226,356)
Add: Premium refunded on surrendered of unit	385,981	1,850,079
Less: Premium on sales of unit	(2,586)	(185,438)
Closing Balance	**1,821,679**	**1,438,284**

ICB Asset Management PLC. Audit & Compliance Department

Notes	Particulars	Amount in Taka	
		30-Jun-26	31-Dec-25
10.00	**Retained earnings**		
	Opening balance	(27,433,415)	(24,217,372)
	Add: Net income for the year	37,576,138	(3,216,043)
	Closing Balance	**10,142,724**	**(27,433,415)**
11.00	**Dividend Equalization Fund**		
	Opening balance	3,611,989	15,000,000
	less: Dividend paid for FY 2024	-	(11,388,011)
	Closing Balance	**3,611,989**	**3,611,989**
12.00	**Unclaimed/ Dividend payable**		
	Opening balance	57,274,293	55,793,797
	Add: Addition for this year	-	11,388,011
	Less: Dividend credited to investors account	-	(9,907,515)
	Closing Balance	**57,274,293**	**57,274,293**
12.01	**Year wise breakup of unclaimed/ Dividend payable**		
	Dividend payable up to FY 2014-15	22,429,910	22,429,910
	Dividend payable 2016	3,971,723	3,971,723
	Dividend payable 2017	5,098,286	5,098,286
	Dividend payable 2018	4,735,837	4,735,837
	Dividend payable 2019	2,958,527	2,958,527
	Dividend payable 2020	1,736,226	1,736,226
	Dividend payable 2021	6,166,659	6,166,659
	Dividend payable 2022	3,885,140	3,885,140
	Dividend payable 2023	4,499,694	4,499,694
	Dividend payable 2024	1,792,291	1,792,291
	Sub Total	**57,274,293**	**57,274,293**
13.00	**Current liabilities**		
	Management fee payable to IAMPLC	2,613,524	5,202,136
	Custodian fee payable to ICB	134,127	273,677
	Audit fee payable	40,000	36,225
	SIP- Fractional Amount of Investor	20	14
	Total current liabilities	**2,787,670**	**5,512,051**
14.00	**Non Performing Investment**		
	Total Cost Value	46,358,443	32,555,386
	Less:Total Market Value	(21,371,710)	(13,874,450)
	Accumuleted Erosion/Deficit Value	**24,986,733**	**18,680,936**

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)
BANK	7,970,824.38	2,442,810.00	-	-
ENGINEERING	232,831	-	232,831	-
FOOD AND ALLIED PRODUCTS	104,105	-	104,105	-
FUEL AND POWER	3,296,580	1,840,000	-	-
FUNDS	33,884,560	17,088,900	31,348,907	13,874,450
JUTE	193,500	-	193,500	-
PAPER AND PRINTINGS	188,750	-	188,750	-
PHARMACEUTICALS AND CHEMICAL	220,913	-	220,912	-
TEXTILES	266,380	-	266,380	-
	46,358,443	**21,371,710**	**32,555,386**	**13,874,450**

Notes	Particulars	Amount in Taka	
		30-Jun-26	31-Dec-25
15.00	**Net Asset Value (NAV) Per Unit (At Cost Price) :**		
	Total Assets (Investment considered at cost price)	427,093,020	428,468,331
	Less: Liabilities	60,061,964	62,786,344
	Net Asset Value	**367,031,056**	**365,681,987**
	Number of Units	26,639,373	27,196,087
	NAV per Unit at Cost	**13.78**	**13.45**
16.00	**Net Asset Value (NAV) Per Unit (At Market Price) :**		
	Total Assets	342,032,086	312,364,073
	Less: Liabilities	60,061,964	62,786,344
	Net Asset Value	**281,970,122**	**249,577,729**
	Number of Units	26,639,373	27,196,087
	NAV per Unit at Market	**10.58**	**9.18**
		Jan 01, 2026 to Jun 30, 2026	**Jan 01, 2025 to Jun 30, 2025**
17.00	**Net gain/Loss on sale of marketable securities**	**3,614,042**	**160,500**

Annexure-B may kindly be seen for details of Profit on Sale of Investments.

18.00	**Dividend from Investment in Securities**	**3,597,008**	**3,435,736**

Annexure C may kindly be seen for details of Dividend from Investment in Securities.

19.00	**Interest on Bank deposits & bonds**	**2,441,270**	**1,577,488**

Annexure E may kindly be seen for details of Dividend from Investment in Securities.

20.00	**Management Fee**		
	Management Fee for IAMCL (N:20.01)	**2,613,524**	**2,539,466**

20.01 Calculation For the year ended from January 01, 2026 to June 30, 2026

Weekly Average Net Asset Value	
Total NAV (Sum of NAV Computed each week)	5,278,512,984
Number of NAV	21
Average NAV	251,357,761

Particulars/Condition/Break-up	(%)	Average NAV	Fee (BDT)
Not exceeding Taka 5.00 crore	2.50	50,000,000	619,863
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.00	200,000,000	1,983,562
Exc. Taka 50 cr.	1.50	1,357,761	10,100
Total		**251,357,761**	**2,613,524.17**

21.00	**Trustee Fee**		
	Trustee Fee for ICB (N:21.01)	**124,646**	**120,775**

21.01 Calculation For the year ended from January 01, 2026 to June 30, 2026

Average NAV (Total NAV/No. of NAV Week)	251,357,761
Percentage of Trustee Fee	0.10
Trustee Fee	**124,645.90**

Notes	Particulars	Amount in Taka	
		Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025
22.00	**Custodian Fee**		
	Custodian Fee for ICB (N:22.01)	**134,127**	**135,872**
22.01	**Calculation For the year ended from January 01, 2026 to June 30, 2026**		
	Securities Value at the end of each month		
	Total Listed (Average Closing market price on CSE & DSE)	1,622,863,887	
	Total Non-Listed (Price made by AMC and Trustee)	-	
	Total Fixed Deposit	-	
	Total Securities Value	**1,622,863,887**	
	Number of month	6	
	Monthly Average Securities Value	**270,477,315**	
	Percentage of Safekeeping Fee	0.10	
	Custodian Fee	**134,127.11**	
23.00	**Annual BSEC Fee**		
	Annual Fee for BSEC (N:23.01)	**139,826**	**124,742**
23.01	**Calculation For the year ended from January 01, 2026 to June 30, 2026**		
	Net Asset Value (NAV) of the Fund	281,970,122	
	Percentage of BSEC Fee	0.10	
	Annual BSEC Fee	**139,826.28**	
24.00	**Commission to agents**	**-**	**77**
	Calculation For the year ended from January 01, 2026 to June 30, 2026		
	Total Sale by Agent	-	
	Percentage of Total Sale	0.50	
	Commission to agents	-	
25.00	**Other operating expenses**		
	Bank charges	11,845	10,350
	Excise Duty	15,000	-
	Printing & Stationary	-	44,701
	CDBL charges	6,676	286
	Advertisement Expenses	33,861	58,833
	Dividend Distribution expenses	-	11,772
		67,382	**125,942**
	Advertisement and Other Expences include Publication of NAV, Price Sensitive Information (PSI) and Financial		
26.00	**Calculation of (Provision)/Write back of provision against diminution in value of investment**		
	Unrealized Gain/(Loss) as on January 01	(116,104,258)	(104,889,319)
	Unrealized Gain/(Loss) as on June 30	(85,060,934)	(118,373,292)
	Increase/(decrease)	**31,043,324**	**(13,483,973)**
27.00	**Earnings Per Unit (EPU)**		
	Net profit after Provision	37,576,138	(11,393,349)
	Number of Units	26,639,373	28,500,156
	Earnings Per Unit	**1.41**	**(0.40)**
	N.B: Earnings Per Unit (EPU) has been increased due to increased Write Back of Provision than the previous year.		

Notes	Particulars	Amount in Taka	
		Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025
28.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities	3,597,008	3,435,736
	Add: Previous year Dividend Receivable	6,657,077	6,754,771
		10,254,085	**10,190,507**
	Less: Current year Dividend Receivable	(1,841,703)	(1,381,672)
		8,412,382	**8,808,836**
29.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds	2,441,270	1,577,488
	Add: Previous year Interest Receivable	27,297	192,266
		2,468,566	**1,769,754**
	Less: Current year Interest Receivable	(790,942)	(35,486)
		1,677,624	**1,734,268**
30.00	**Payment of Fees & Expenses**		
	Total Expenses	3,119,506	3,083,099
	Add: Previous year Operating Expenses payable (N: 30.01)	4,650,552	5,843,308
		7,770,058	**8,926,407**
	Less: Current year Operating Expenses payable (N: 30.02)	(2,006,011)	(2,435,663)
		5,764,047	**6,490,745**
30.01	**Previous year Operating Expenses payable**		
	Current Liabilities (Previous Year)	5,512,051	6,249,437
	Less: Advance Payment of Fees, Tax & Suspense's	(861,499)	(406,129)
		4,650,552	**5,843,308**
30.02	**Current year Operating Expenses payable**		
	Current Liabilities (Current Year)	2,787,670	2,711,660
	Less: Advance Payment of Fees, Tax & Suspense's	(781,660)	(275,997)
		2,006,011	**2,435,663**
31.00	**Sale of Securities (at Cost)**		
	Sales from direct share (Investment at cost price)	24,378,781	3,567,912
	Add: Previous year Receivable from ISTCL	(500,000)	500,000
		23,878,781	**4,067,912**
	Less: Current year Receivable from ISTCL	500,000	(500,000)
		24,378,781	**3,567,912**
32.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	28,257,914	1,073,407
	Add: Purchase of Listed Bond (G-Sec)	2,487,040	-
		30,744,954	**1,073,407**
	Less: Current year payable to ISTCL	-	-
		30,744,954	**1,073,407**
33.00	**Dividend paid during the year**		
	Dividend declared during the year	-	11,388,011
	Add: Previous year dividend payable	57,274,293	55,793,797
		57,274,293	**67,181,808**
	Less: Current year dividend payable	(57,274,293)	(57,960,727)
		-	**9,221,081**
34.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	6,532,815	2,090,625
	Operating Cash Flow Before Changes in Working Capital	**6,532,815**	**2,090,625**
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (34.01)	4,051,728	5,452,142
	Decrease/(Increase) of Current Liabilities (N: 34.02)	(2,644,541)	(3,407,646)
		1,407,187	**2,044,496**
	Net Cash Generated from Operating Activities	**7,940,001**	**4,135,121**



Notes	Particulars	Amount in Taka	
		Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025
34.01	**Decrease/(Increase) of Other Current Assets**		
	Add: Previous year Dividend Receivable	6,657,077	6,754,771
	Less: Current year Dividend Receivable	(1,841,703)	(1,381,672)
		4,815,374	**5,373,100**
	Add: Previous year Interest Receivable on FDR & Bonds	27,297	192,266
	Less: Current year Interest Receivable on FDR & Bonds	(790,942)	(35,486)
		4,051,728	**5,529,879**
34.02	**(Decrease)/Increase of Current Liabilities**		
	Add: Previous year Operating Expenses payable	4,650,552	5,843,308
	Less: Current year Operating Expenses payable	(2,006,011)	(2,435,663)
		2,644,541	**3,407,646**
35.00	**Net Operating Cash Flow**		
	Net cash inflows/(outflows) from operating activities	7,940,001	4,212,858
	Number of Units	26,639,373	28,500,156
	Net Operating Cash Flow Per Unit (NOCFPU)	**0.30**	**0.15**
	N.B: Net operating cash flows per unit (NOCFPU) has been increased due to increase of capital gain than the previous year.		
36.00	**Profit and Earnings Per Unit available for Distribution**		
	Retained Earnings Brought Forward	(27,433,415)	(24,217,372)
	Less: Dividend Paid	-	(11,388,011)
		(27,433,415)	**(35,605,382)**
	Add: Profit for the year	37,576,138	(11,393,349)
		10,142,724	**(46,998,731)**
	Add: Dividend Equalization Reserve	3,611,989	3,611,989
		13,754,713	**(43,386,742)**
	Number of Units	26,639,373	28,356,136
	Profit Available for Distribution	**0.52**	**(1.53)**

37.00 Approval of the Financial Statements

The Trustee committee at the meeting held on 28 July, 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)

Place: Dhaka
Date : 28 July, 2026

FIFTH ICB UNIT FUND
(Managed by ICB Asset Management PLC)
PORTFOLIO STATEMENT
As at June 30, 2026

Annexure A

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of Total Asset (at
			Rate	Total	DSE	CSE	Averale			
BANK										
1	Al-ARAFAH ISLAMI BANK PLC	85,713	23.49	2,013,136.70	15.50	14.50	15.00	1,285,695.00	(727,441.70)	0.47%
2	DHAKA BANK PLC	222,600	13.14	2,925,203.44	12.40	12.30	12.35	2,749,110.00	(176,093.44)	0.68%
3	DUTCH-BANGLA BANK PLC	106,787	38.46	4,107,542.58	44.40	44.00	44.20	4,719,985.40	612,442.82	0.96%
4	EXIM BANK OF BANGLADESH PLC	285,116	13.14	3,746,867.82	3.00	0.00	1.50	427,674.00	(3,319,193.82)	0.88%
5	JAMUNA BANK PLC	74,996	24.39	1,829,458.17	24.00	24.10	24.05	1,803,653.80	(25,804.37)	0.43%
6	NCC BANK PLC	272,000	11.30	3,074,940.00	16.00	16.10	16.05	4,365,600.00	1,290,660.00	0.72%
7	SBAC BANK PLC	74,664	9.52	710,819.86	6.50	6.50	6.50	485,316.00	(225,503.86)	0.17%
8	SHAHJALAL ISLAMI BANK PLC	188,357	17.85	3,362,816.41	18.00	18.20	18.10	3,409,261.70	46,445.29	0.79%
9	TRUST BANK PLC	183,750	16.78	3,083,657.90	15.80	15.80	15.80	2,903,250.00	(180,407.90)	0.72%
10	UNION BANK PLC	157,500	9.52	1,500,000.00	1.50	1.60	1.55	244,125.00	(1,255,875.00)	0.35%
	Sector Total:	**1,651,483**	**177.61**	**26,354,442.88**	**157.10**	**153.10**	**155.10**	**22,393,670.90**	**(3,960,771.98)**	6.17%
CEMENT										0.00%
11	HEIDELBERG MATERIALS BD PLC	59,260	562.60	33,339,676.00	240.30	230.00	235.15	13,934,989.00	(19,404,687.00)	7.81%
12	LAFARGEHOLCIM BANGLADESH PLC	225,000	76.01	17,101,705.62	56.00	56.20	56.10	12,622,500.00	(4,479,205.62)	4.00%
13	PREMIER CEMENT MILLS PLC	156,418	85.10	13,311,457.45	48.50	48.50	48.50	7,586,273.00	(5,725,184.45)	3.12%
	Sector Total:	**440,678**	**723.71**	**63,752,839.07**	**344.80**	**334.70**	**339.75**	**34,143,762.00**	**(29,609,077.07)**	14.93%
CORPORATE BOND										0.00%
14	APSCL NON-CONVERTIBLE BOND	2,000	1,250.00	2,500,000.00	1,116.00	1,115.00	1,115.50	2,231,000.00	(269,000.00)	0.59%
15	IBBL MUDARABA PERPETUAL BOND	9,100	991.39	9,021,614.20	664.50	638.00	651.25	5,926,375.00	(3,095,239.20)	2.11%
	Sector Total:	**11,100**	**2,241.39**	**11,521,614.20**	**1,780.50**	**1,753.00**	**1,766.75**	**8,157,375.00**	**(3,364,239.20)**	2.70%
ENGINEERING										0.00%
16	BANGLADESH BUILDING SYSTEMS LTI	100,000	25.84	2,583,684.93	16.10	16.20	16.15	1,615,000.00	(968,684.93)	0.60%
17	BSRM STEELS LIMITED	236,872	79.12	18,740,394.25	86.60	85.90	86.25	20,430,210.00	1,689,815.75	4.39%
18	KARIM PIPE MILLS LTD.	5,425	27.25	147,831.25	0.00	0.00	0.00	0.00	(147,831.25)	0.03%
19	MARK BD. SHILPA AND ENG LTD.	5,000	17.00	85,000.00	0.00	0.00	0.00	0.00	(85,000.00)	0.02%
20	RUNNER AUTOMOBILES PLC	36,536	62.11	2,269,389.60	42.90	42.00	42.45	1,550,953.20	(718,436.40)	0.53%
	Sector Total:	**383,833**	**211.32**	**23,826,300.03**	**145.60**	**144.10**	**144.85**	**23,596,163.20**	**(230,136.83)**	5.58%
FINANCIAL INSTITUTIONS										0.00%
21	DBH FINANCE PLC	117,590	68.20	8,019,839.05	41.00	38.10	39.55	4,650,684.50	(3,369,154.55)	1.88%
	Sector Total:	**117,590**	**68.20**	**8,019,839.05**	**41.00**	**38.10**	**39.55**	**4,650,684.50**	**(3,369,154.55)**	1.88%
FOOD AND ALLIED										0.00%
22	BATBC LIMITED	38,300	349.74	13,395,177.64	219.60	220.80	220.20	8,433,660.00	(4,961,517.64)	3.14%
23	BIONIC SEAFOOD EXPORTS LTD.	6,500	6.40	41,600.00	0.00	0.00	0.00	0.00	(41,600.00)	0.01%
24	GOLDEN HARVEST AGRO IND LTD	345,819	27.52	9,516,435.41	16.10	16.00	16.05	5,550,394.95	(3,966,040.46)	2.23%
25	MEGHNA SHRIMP CULTURE LTD.	540	115.75	62,505.00	0.00	0.00	0.00	0.00	(62,505.00)	0.01%
26	OLYMPIC INDUSTRIES PLC	52,237	253.77	13,256,324.27	155.00	159.90	157.45	8,224,715.65	(5,031,608.62)	3.10%
	Sector Total:	**443,396**	**753.18**	**36,272,042.32**	**390.70**	**396.70**	**393.70**	**22,208,770.60**	**(14,063,271.72)**	8.49%

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of Total Asset (at
			Rate	Total	DSE	CSE	Averale			
FUEL AND POWER										0.00%
27	ASSOCIATED OXYGEN LIMITED	100,000	32.97	3,296,580.00	18.40	18.40	18.40	1,840,000.00	(1,456,580.00)	0.77%
28	DOREEN POWER G & S LTD	5,600	62.60	350,549.40	30.30	30.60	30.45	170,520.00	(180,029.40)	0.08%
29	JAMUNA OIL COMPANY PLC	72,376	183.94	13,312,921.83	186.50	186.00	186.25	13,480,030.00	167,108.17	3.12%
30	LINDE BANGLADESH LIMITED	14,000	1,202.87	16,840,246.49	715.20	712.50	713.85	9,993,900.00	(6,846,346.49)	3.94%
31	LUB-RREF (BANGLADESH) LIMITED	110,000	31.66	3,482,952.00	13.10	13.30	13.20	1,452,000.00	(2,030,952.00)	0.82%
32	MJL BANGLADESH PLC	140,000	100.88	14,123,272.62	94.50	95.00	94.75	13,265,000.00	(858,272.62)	3.31%
33	PADMA OIL PLC	30,453	180.23	5,488,475.76	202.00	200.00	201.00	6,121,053.00	632,577.24	1.29%
	Sector Total:	**472,429**	**1,795.15**	**56,894,998.10**	**1,260.00**	**1,255.80**	**1,257.90**	**46,322,503.00**	**(10,572,495.10)**	13.32%
G-SEC (T.BOND)										0.00%
34	15Y BGTB 27/08/2040 [C.R 10.28%]	25,000	99.48	2,487,040.00	100.94	100.94	100.94	2,523,500.00	36,460.00	0.58%
35	5Y BGTB 13/12/2028 [C.R 10.35%]	48,000	94.06	4,514,991.20	99.99	99.99	99.99	4,799,520.00	284,528.80	1.06%
	Sector Total:	**73,000**	**193.54**	**7,002,031.20**	**200.93**	**200.93**	**200.93**	**7,323,020.00**	**320,988.80**	1.64%
INSURANCE										0.00%
36	CENTRAL INSURANCE PLC	20,000	43.15	863,060.98	42.30	43.00	42.65	853,000.00	(10,060.98)	0.20%
37	EASTLAND INSURANCE PLC	130,000	38.41	4,993,595.82	26.00	26.00	26.00	3,380,000.00	(1,613,595.82)	1.17%
38	GREEN DELTA INSURANCE PLC	36,027	75.02	2,702,893.00	67.00	66.00	66.50	2,395,795.50	(307,097.50)	0.63%
39	PHOENIX INSURANCE PLC	26,000	58.58	1,523,040.00	43.60	43.50	43.55	1,132,300.00	(390,740.00)	0.36%
	Sector Total:	**212,027**	**215.17**	**10,082,589.80**	**178.90**	**178.50**	**178.70**	**7,761,095.50**	**(2,321,494.30)**	2.36%
IT SECTOR										0.00%
40	AAMRA TECHNOLOGIES LIMITED	177,722	36.46	6,480,021.53	16.90	16.80	16.85	2,994,615.70	(3,485,405.83)	1.52%
	Sector Total:	**177,722**	**36.46**	**6,480,021.53**	**16.90**	**16.80**	**16.85**	**2,994,615.70**	**(3,485,405.83)**	1.52%
JUTE										0.00%
41	ISLAM JUTE MILLS LTD.	1,500	129.00	193,500.00	0.00	0.00	0.00	0.00	(193,500.00)	0.05%
	Sector Total:	**1,500**	**129.00**	**193,500.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(193,500.00)**	0.05%
PAPER AND PRINTING										0.00%
42	MAQ ENTERPRISES LTD.	5,000	37.75	188,750.00	0.00	0.00	0.00	0.00	(188,750.00)	0.04%
	Sector Total:	**5,000**	**37.75**	**188,750.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(188,750.00)**	0.04%
PHARMACEUTICALS AND CHEMICALS										0.00%
43	ACME LABORATORIES LTD.	18,000	76.25	1,372,587.10	82.40	81.70	82.05	1,476,900.00	104,312.90	0.32%
44	ACME PESTICIDES LIMITED	200,000	31.96	6,392,760.00	23.20	23.30	23.25	4,650,000.00	(1,742,760.00)	1.50%
45	ADVANCED CHEMICAL INDUSTRIES PL	55,143	239.56	13,210,153.58	201.90	204.00	202.95	11,191,271.85	(2,018,881.73)	3.09%
46	ADVENT PHARMA LIMITED	50,000	28.59	1,429,519.20	16.10	15.90	16.00	800,000.00	(629,519.20)	0.33%
47	BD CHEMICAL INDUSTRIES LTD	4,110	53.75	220,912.50	0.00	0.00	0.00	0.00	(220,912.50)	0.05%
48	IBN SINA PHAR: INDUSTRY PLC	1,000	308.32	308,315.25	319.60	335.00	327.30	327,300.00	18,984.75	0.07%
49	SQUARE PHARMACEUTICALS PLC	196,731	187.73	36,931,353.50	224.00	224.20	224.10	44,087,417.10	7,156,063.60	8.65%
	Sector Total:	**524,984**	**926.16**	**59,865,601.13**	**867.20**	**884.10**	**875.65**	**62,532,888.95**	**2,667,287.82**	**14.02%**
TANNERY INDUSTRIES										
50	BATA SHOE COMPANY (BD) LIMITED	10,483	1,171.94	12,285,479.64	871.20	900.00	885.60	9,283,744.80	(3,001,734.84)	2.88%
	Sector Total:	**10,483**	**1,171.94**	**12,285,479.64**	**871.20**	**900.00**	**885.60**	**9,283,744.80**	**(3,001,734.84)**	**2.88%**
TELECOMMUNICATION										
51	GRAMEEN PHONE LTD.	34,716	281.71	9,779,925.02	259.60	261.00	260.30	9,036,574.80	(743,350.22)	2.29%
	Sector Total:	**34,716**	**281.71**	**9,779,925.02**	**259.60**	**261.00**	**260.30**	**9,036,574.80**	**(743,350.22)**	**2.29%**



SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of Total Asset (at
			Rate	Total	DSE	CSE	Averale			
TEXTILE										
52	ASHRAF TEXTILE MILLS LTD.	175	17.80	3,115.00	0.00	0.00	0.00	0.00	(3,115.00)	0.00%
53	BD DYEING & FINISHING IND. LTD.	1,080	46.40	50,115.00	0.00	0.00	0.00	0.00	(50,115.00)	0.01%
54	EVINCE TEXTILES LIMITED	40,000	13.88	555,128.73	13.80	13.80	13.80	552,000.00	(3,128.73)	0.13%
55	SQUARE TEXTILES PLC	89,536	51.22	4,586,473.93	50.60	51.00	50.80	4,548,428.80	(38,045.13)	1.07%
56	SREEPUR TEXTILE MILLS LTD.	5,800	36.75	213,150.00	0.00	0.00	0.00	0.00	(213,150.00)	0.05%
	Sector Total:	**136,591**	**166.06**	**5,407,982.66**	**64.40**	**64.80**	**64.60**	**5,100,428.80**	**(307,553.86)**	**1.27%**

SL	Company Name	No. of Shares	Cost price		Average Market Price/ Surrender	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	% of Total Asset (at cost)
			Rate	Total						
CLOSE-END MUTUAL FUNDS										
57	DBH FIRST MUTUAL FUND	500,000	8.94	4,468,910.00	4.75	2,375,000.00	(2,093,910.00)	3,629,500.00	(839,410.00)	1.05%
58	EBL FIRST MUTUAL FUND	125,000	7.13	891,780.00	4.00	500,000.00	(391,780.00)	702,312.50	(189,467.50)	0.21%
59	GREEN DELTA MUTUAL FUND	447,000	7.83	3,501,527.20	3.70	1,653,900.00	(1,847,627.20)	3,347,359.50	(154,167.70)	0.82%
60	L R GLOBAL BANGLADESH M F ONE	1,200,000	7.90	9,476,883.13	3.45	4,140,000.00	(5,336,883.13)	8,802,600.00	(674,283.13)	2.22%
61	NCCBL MUTUAL FUND-1	300,000	8.45	2,535,652.87	4.45	1,335,000.00	(1,200,652.87)	2,358,750.00	(176,902.87)	0.59%
62	POPULAR LIFE FIRST MUTUAL FUND	1,000,000	5.91	5,914,312.94	3.20	3,200,000.00	(2,714,312.94)	5,914,312.94	-	1.38%
63	TRUST BANK 1ST MUTUAL FUND	1,000,000	6.14	6,143,594.15	3.15	3,150,000.00	(2,993,594.15)	5,754,500.00	(389,094.15)	1.44%
64	VANGUARD AML BD FINANCE MUTUAL	100,000	9.52	951,900.00	7.35	735,000.00	(216,900.00)	736,950.00	(214,950.00)	0.22%
	Sector Total:	**4,672,000**	**61.83**	**33,884,560.29**	**34.05**	**17,088,900.00**	**(16,795,660.29)**	**31,246,284.94**	**(2,638,275.35)**	**7.93%**
OPEN-END MUTUAL FUNDS										
64	UFS Bank Asia Unit Fund	1,000,000	10.00	10,000,000.00	0.00	0.00	(10,000,000.00)	0.00	(10,000,000.00)	2.34%
	Sector Total:	**1,000,000**	**10.00**	**10,000,000.00**		**0.00**	**(10,000,000.00)**	**0.00**	**(10,000,000.00)**	**2.34%**
	Grand Total	**10,368,532**		**381,812,517**		**282,594,198**	**(99,218,319.17)**	**296,751,583**	**(85,060,934.23)**	**89.40%**



FIFTH ICB UNIT FUND
(Managed by ICB Asset Management PLC)
Gain & Loss on Sale of Marketable Securities from 01 January 2026 to 30 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	70,000	31.62	25.21	2,213,564.00	449,043.10
2	DUTCH-BANGLA BANK PLC	98,749	42.61	38.47	4,207,685.36	409,171.33
3	JAMUNA BANK PLC	285,747	23.55	17.81	6,729,068.20	1,640,204.05
4	NCC BANK PLC	40,000	16.74	11.30	669,658.00	217,558.00
	Sub Total:				**13,819,975.56**	**2,715,976.48**
FINANCIAL INSTITUTIONS						
5	IDLC FINANCE PLC	10,000	41.97	36.97	419,659.00	49,923.00
	Sub Total:				**419,659.00**	**49,923.00**
INSURANCE						
6	CENTRAL INSURANCE PLC	36,490	44.09	43.15	1,608,736.08	34,192.58
	Sub Total:				**1,608,736.08**	**34,192.58**
PHARMACEUTICALS AND CHEMICALS						
7	ACME LABORATORIES LTD.	19,364	81.71	76.26	1,582,313.43	105,704.79
8	JMI HOSPITAL REQUISITE MANUFACTUF	10,000	49.70	47.09	497,004.00	26,064.00
	Sub Total:				**2,079,317.43**	**131,768.79**
TANNERY INDUSTRIES						
9	APEX FOOTWEAR LIMITED	15,000	207.74	181.27	3,116,134.04	397,157.00
	Sub Total:				**3,116,134.04**	**397,157.00**
TELECOMMUNICATION						
10	BANGLADESH SUBMARINE CABLES PLC	15,175	145.52	131.27	2,208,197.26	216,115.93
	Sub Total:				**2,208,197.26**	**216,115.93**
TEXTILE						
11	SHASHA DENIMS PLC	100,000	22.41	21.72	2,240,803.41	68,908.41
	Sub Total:				**2,240,803.41**	**68,908.41**
	Grand Total:				**25,492,822.78**	**3,614,042.19**

FIFTH ICB UNIT FUND
(Managed by ICB Asset Management PLC)
Dividend Receivable as at 30 June 2026

Annexure-C

Sl	Company Name	Record Date	Number of Shares	Cash Dividend %	Total Dividend
1	2	3	4	5	6=(4*5)/10
1	AAMRA TECHNOLOGIES LIMITED	18/Nov/24	177722	1.00	17,772.20
2	BATA SHOE COMPANY (BD) LIMITED	19/May/26	10483	105.00	110,071.50
3	CENTRAL INSURANCE PLC	20/May/26	40000	12.00	48,000.00
4	DBH FINANCE PLC	4/Jun/26	117590	15.00	176,385.00
5	DHAKA BANK PLC	18/May/26	222600	10.00	222,600.00
6	EASTLAND INSURANCE PLC	2/Jun/26	130000	10.00	130,000.00
7	HEIDELBERG MATERIALS BANGLADESH PLC	20/May/26	59260	11.00	65,186.00
8	JAMUNA BANK PLC	3/Jun/26	74996	29.00	217,488.40
9	LINDE BANGLADESH LIMITED	29/Apr/26	14000	100.00	140,000.00
10	LUB-RREF (BANGLADESH) LIMITED(2023-24)	21/Nov/24	110000	1.00	11,000.00
11	LUB-RREF (BANGLADESH) LIMITED (2022-23)	22/Nov/23	110000	2.00	22,000.00
12	NCC BANK PLC	21/May/26	300000	17.00	510,000.00
13	PHOENIX INSURANCE PLC	9/Jun/26	26000	12.00	31,200.00
14	TRUST BANK PLC	11/Jun/26	175000	8.00	140,000.00
Total=					**1,841,703.10**

Interest Receivable as at 30 June 2026

Sl	Company/Bank Name	Coupon Rate	Amount
1	15Y BGTB 27/08/2040 (TB15Y0840)	10.28	87,682
2	5Y BGTB 13/12/2028 (TB5Y1228)	10.35	26,220
2	IBBL MUDARABA PERPETUAL BOND		677,040
SubTotal			**790,942**

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

Annexure-D

Sl	Company Name	Record Date	Number of Shares	Cash Dividend %	Total Dividend
1	2	3	4	5	6=(4*5)/10
1	BATA SHOE COMPANY (BD) LIMITED	19-May-26	10483	105.00	110,071.50
2	BATBC Finance (frac. Div)				150.00
3	BATBC LIMITED	1-Apr-26	38300	30.00	114,900.00
4	CENTRAL INSURANCE PLC	20-May-26	40000	12.00	48,000.00
5	DBH FINANCE PLC	4-Jun-26	117590	15.00	176,385.00
6	DHAKA BANK PLC	18-May-26	222600	10.00	222,600.00
7	DUTCH-BANGLA BANK PLC	19-May-26	195749	25.00	489,372.50
8	EASTLAND INSURANCE PLC	2-Jun-26	130000	10.00	130,000.00
9	GRAMEEN PHONE LTD.	3-Mar-26	34716	105.00	364,518.00
10	GREEN DELTA INSURANCE PLC	8-Mar-26	36027	27.00	97,272.90
11	HEIDELBERG MATERIALS BANGLADESH PLC	20-May-26	59260	11.00	65,186.00
12	JAMUNA BANK PLC	3-Jun-26	74996	29.00	217,488.40
13	LAFARGEHOLCIM BANGLADESH PLC	9-Apr-26	225000	22.00	495,000.00
14	LINDE BANGLADESH LIMITED	29-Apr-26	14000	100.00	140,000.00
15	NCC BANK PLC	21-May-26	300000	17.00	510,000.00
16	PHOENIX INSURANCE PLC	9-Jun-26	26000	12.00	31,200.00
17	SHAHJALAL ISLAMI BANK PLC	30-Apr-26	188357	13.00	244,864.10
18	TRUST BANK PLC	11-Jun-26	175000	8.00	140,000.00
Total					**3,597,008.40**

FIFTH ICB UNIT FUND

(Managed by ICB Asset Management PLC)

Interest Income from January 2026 to June 2026

Annexure-E

Sl	Company/Bank Name	Year	Account no.	Amount
A	**Interest income on short term deposit**			
1	IFIC Bank PLC (Principal Br)		1001077953041	17,294.18
2	Brac Bank Plc, Motijheel Br.		2074625150001	309,983.84
3	IFIC Bank PLC (Bogura branch)		6082077953041	100.70
4	IFIC Bank PLC (Rajshahi Branch)		6080001455041	-
5	Dhaka Bank PLC (SIP)		1061500000504	556.18
6	Brac, Shantinagar Br.		2074625150002	687,499.84
7	IFIC Bank PLC (Principal Br)	2000-01	1008-111270-041	2,255.91
8	IFIC Bank PLC (Principal Br)	2001-02	1008-111285-041	593.45
9	IFIC Bank PLC (Principal Br)	2002-03	1008-111297-041	423.42
10	IFIC Bank PLC (Principal Br)	2003-04	1008-111310-041	2,732.36
11	IFIC Bank PLC (Principal Br)	2004-05	1008-111326-041	1,455.18
12	IFIC Bank PLC (Principal Br)	2005-06	1008-111343-041	756.37
13	IFIC Bank PLC (Principal Br)	2006-07	1008-111362-041	899.59
14	IFIC Bank PLC (Principal Br)	2007-08	1008-000122-041	517.20
15	IFIC Bank PLC (Principal Br)	2008-09	1008-000226-041	746.38
16	IFIC Bank PLC (Principal Br)	2009-10	1008-000258-041	227.52
17	IFIC Bank PLC (Principal Br)	2010-11	1008-000348-041	429.28
18	IFIC Bank PLC (Principal Br)	2011-12	1008-000438-041	1,927.47
19	IFIC Bank PLC (Principal Br)	2012-13	1008-000512-041	119.17
20	IFIC Bank PLC (Principal Br)	2013-14	1008-000586-041	1,653.94
21	IFIC Bank PLC (Principal Br)	2014-15	1008-000663-041	764.15
22	IFIC Bank PLC (Principal Br)	2016	1001-027481-041	1,351.71
23	Jamuna Bank PLC (Shantinagar Branch)	2017	1201000018209	25,356.18
24	Jamuna Bank PLC (Shantinagar Branch)	2018	1201000018323	1,044.43
25	Jamuna Bank PLC (Shantinagar Branch)	2019	1201000018436	14,743.96
26	Jamuna Bank PLC (Shantinagar Branch)	2020	1201000018617	8,667.81
27	Jamuna Bank PLC (Shantinagar Branch)	2021	1201000018833	30,823.06
28	IFIC Bank PLC (Principal Br)	2022	0100-100479-041	23,398.09
29	IFIC Bank PLC (Principal Br.)	2023	0100-100594-041	9,880.00
30	IFIC Bank PLC (Principal Br.)	2024	220043031041	20,522.68
Sub-Total				**1,166,724.05**
B	**Interest income on listed bond**			
31	APSCL NON-CONVERTIBLE BOND			262,500.00
32	IBBL MUDARABA PERPETUAL BOND			677,040.00
33	5Y BGTB 13/12/2028 [C.R 10.35%]			247,323.30
34	15Y BGTB 27/08/2040 [C.R 10.28%]			87682.22
Sub-Total				**1,274,545.52**
GrandTotal (A+B)				**2,441,269.57**

