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

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

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SIXTH 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	Amount in Taka 31-Dec-25
Assets			
A) Investments (Market value)		**277,432,399**	**244,669,642**
Investment in Listed Securities	5.00	277,432,399	244,669,642
Investment in Non-Listed Securities		-	-
B) Other Current assets		**34,271,487**	**40,127,411**
Cash & Cash Equivalents	6.00	28,824,810	34,696,722
Others	7.00	5,446,677	5,430,689
Total Assets (A+B)		**311,703,886**	**284,797,054**
Equity and Liabilities			
C) Unit Holder's Equity		**246,427,706**	**217,025,855**
Unit Capital	8.00	267,587,810	276,898,010
Unit Premium Reserve	9.00	6,767,573	5,014,146
Retained Earnings	10.00	(33,314,223)	(70,272,846)
Dividend Equalization Fund	11.00	5,386,545	5,386,545
D) Liabilities		**65,276,180**	**67,771,199**
Unclaimed/ Dividend Payable	12.00	62,778,107	62,787,625
Current Liabilities	13.00	2,498,073	4,983,574
Total Equity and Liabilities (C+D)		**311,703,886**	**284,797,054**
Non performing Investment (deficit Value)	14.00	**25,689,923**	**23,049,851**
Net Asset Value (NAV) Per Unit			
Net Asset Value-at Cost	15.00	**12.88**	**12.68**
Net Asset Value-at Market	16.00	**9.21**	**7.84**

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

For and on behalf of Trustee and Asset Manager of
SIXTH 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

SIXTH 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 on sale of marketable securities	17.00	(3,937,172)	-	1,360,312	-
Dividend from Investment in Shares	18.00	3,114,808	3,305,181	2,564,248	1,408,516
Interest on Bank Deposits & Bonds	19.00	4,755,808	3,517,381	3,553,911	2,157,703
Total Income		**3,933,445**	**6,822,562**	**7,478,471**	**3,566,219**
Expenses					
Management Fee	20.00	2,328,978	2,319,006	1,186,416	1,141,351
Trustee Fee	21.00	110,250	109,752	56,204	53,951
Custodian Fee	22.00	128,414	122,507	64,931	59,215
Annual BSEC Fee	23.00	122,201	110,645	65,880	52,141
Audit Fee		40,000	36,225	-	-
Commission to agents	24.00	330	15	165	-
Other Expenses	25.00	63,703	176,778	10,863	67,735
Total Expenses		**2,793,876**	**2,874,928**	**1,384,459**	**1,374,393**
Profit Before Provision		**1,139,568**	**3,947,634**	**6,094,011**	**2,191,826**
(Provision)/Write Back of Provision Against Diminution in Value of Investment	26.00	35,819,055	(17,362,433)	19649491.19	(17,802,923)
Profit/(Loss) for the period		**36,958,623**	**(13,414,799)**	**25,743,502**	**(15,611,097)**
Earnings Per Unit (EPU)	27.00	**1.38**	**(0.48)**	**0.96**	**(0.55)**

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

SIXTH 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	**276,898,010**	**5,014,146**	**5,386,545**	**(70,272,846)**	**217,025,855**
Unit Capital	(9,310,200)	-	-	-	(9,310,200)
Unit Premium Reserve	-	1,753,428	-	-	1,753,428
Net Income/Loss for the period ended	-	-	-	36,958,623	36,958,623
Balance as at June 30, 2026	**267,587,810**	**6,767,573**	**5,386,545**	**(33,314,223)**	**246,427,706**

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

(Amount in Taka)

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2025	**276,890,910**	**4,500,163**	**22,000,000**	**(54,519,222)**	**248,871,851**
Unit Capital	5,412,750	-	-	-	5,412,750
Unit Premium Reserve	-	(1,131,747)	-	-	(1,131,747)
Dividend Paid for FY 2024	-	-	(16,613,455)		(16,613,455)
Net Income/Loss for the period ended	-	-	-	(13,414,799)	(13,414,799)
Balance as at June 30, 2025	**282,303,660**	**3,368,416**	**5,386,546**	**(67,934,021)**	**223,124,600**

For and on behalf of Trustee and Asset Manager of
SIXTH 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

SIXTH 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	4,069,092	5,596,038
Interest on Bank Deposits & Bonds	29.00	3,684,902	3,733,493
Profit on Sale of Investments	17.00	(3,937,172)	-
Payment of Fees & Expenses	30.00	(5,178,743)	(6,212,278)
Net Cash Inflows/(Outflows) from Operating Activities		**(1,361,920)**	**3,117,253**
Cash Flows from Investment Activities			
Sale of Securities (At Cost)	31.00	26,217,913	1,875,000
Purchase of Securities	32.00	(23,161,615)	(23,855,614)
Share Application Money		-	(25,500,000)
Refund of Share Application Money		-	25,500,000
Investment in FDR & T-Bill		-	(10,000,000)
Encashment of FDR & T-Bill		-	27,772,480
Net Cash Inflows/(Outflows) from Investment Activities		**3,056,298**	**(4,208,134)**
Cash Flows from Financing Activities			
Unit Capital Sold		2,628,060	7,058,480
Unit Capital Surrendered		(11,938,260)	(1,645,730)
Premium Received on Sales		2,296,234	388,613
Premium Refunded on Surrender of Units		(542,806)	(1,520,361)
Dividend Paid During the Period	33.00	(9,518)	(15,186,360)
Net Cash Inflows/(Outflows) from Financing Activities		**(7,566,291)**	**(10,905,357)**
Increase/(Decrease) in Cash		**(5,871,912)**	**(11,996,237)**
Cash & Cash Equivalents at beginning of the		34,696,722	39,595,021
Cash & Cash Equivalents at end of the period		**28,824,810**	**27,598,783**
Net Operating Cash Flows Per Unit (NOCFPU)	34.00	**(0.05)**	**0.11**

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

SIXTH 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 **Sixth ICB Unit Fund** (hereinafter referred to as 'the Fund') was established under a Trust Deed (Trust Act, 1882) executed on May 27, 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 August 09, 2016 (Registration No: SEC/Mutual Fund/2016/71) 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 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 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 May 16, 1988 named "Sixth ICB Mutual Fund". The size of the Fund was at Tk.5,00,00,000.00 (Five Crore) divided into 50,00,000 units of Tk. 10.00 (ten) each. The Fund has been de-listed from the bourses on April 28, 2016 as per the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001. BSEC has approved the conversion of Sixth 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 May 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. 59.17 (i.e. 5.917 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

Sixth 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

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

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 17).

b) Dividend Income

Dividend income on investment in securities has been recognized on an accrual basis as per IAS 1 (27). Dividends are recognized immediately after the record date as per industry practice, though as per IFRS-9 'Financial Instrument' dividends should be recognized when shareholders' right to receive dividends is established (Note 18).

c) Interest Income

Interest income comprises of interest income on fund kept at the bank account, treasury instruments, term deposit receipts (TDRs) and corporate bonds. Interest Income as per IAS-1 (27) has been recognized on an accrual basis (Note 19).

3.06 Management fee

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

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

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

3.07 Trustee fee

As per trust Deed (4.2.21)The Trustee is entitled to an annual Trustee Fee of @ 0.10% 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 21).

3.08 Custodian fee

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

3.09 Annual BSEC fee

As per Rule 11 (1) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001, Fund is required to pay an annual fee to BSEC an amount equal to @ 0.10% of the Net Asset Value (NAV) of the Fund or Tk 1,00,000.00 whichever is higher. The computation of custodian fee for the period is stated in (Note 23).

3.10 CDBL Fee

The Central Depository of Bangladesh (CDBL) Annual fee for the Fund shall be Taka 46,000 (Taka Forty six thousand) only. As per BSEC order (under Forth schedule 6-Ga) Dated August 04, 2016 (Gazette published on September 24, 2016), by the 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 and Rules 2025 .

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) &

ICB Asset Management Accounts Department

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

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 December 31,2025 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. 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 18(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.

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3.22.1 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.

3.22.2 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.

3.22.3 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

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3.24 Commission payable to Selling Agent(s)

The Fund pays commission to the authorized selling agent(s) appointed by the asset manager on the total sale amount of unit sales, accruable on collection basis and payable at the end of the quarter. The Selling Agent Commission is applicable for sale of unit; not on surrender of units. If individuals are appointed as selling agents by the Asset Manager, the commission payable to them will vary and fixed as per Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001. The selling agent commission may change in future with prior approval from the Trustee. As per Selling Agent Letter no:BDD/59/1026 Dated 11 October 2018 of Investment Corporation of Bangladesh (ICB), The Fund shall pay commission to the authorized Selling Agents appointed by the ICB Asset Management PLC @ 0.50% on the transaction amount of sales.

4.00 General

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

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



Notes	Particulars	Amount in Taka	
		30-Jun-26	31-Dec-25
5.00	**Investments (Market value)**		
	Shares (N: 5.01)	196,660,919	163,731,337
	Bonds (N: 5.02)	62,054,685	62,759,985
	Close -End Mutual Funds (N: 5.03)	18,716,795	18,178,320
	Total	**277,432,399**	**244,669,642**

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				
BANKS	23,461,507.51	19,181,487.10	21,683,953	16,126,419
ENGINEERING	20,577,212.65	14,518,579.20	27,874,573	11,668,311
FOOD AND ALLIED PRODUCTS	55,283,693.77	30,752,550.85	**55,283,807**	29,267,467
FUEL AND POWER	35,578,431.64	21,139,855.25	32,584,005	16,284,080
TEXTILES	19,409,187.80	15,911,556.80	17,781,178	11,337,250
PHARMACEUTICALS AND CHEMICAL	45,335,076.67	37,949,761.80	43,073,418	31,327,137
PAPER AND PRINTINGS	188,750.00	0.00	188,750	-
CEMENT	26,099,561.55	14,906,523.20	24,458,620	11,008,350
IT SECTOR	7,620,210.00	3,538,500.00	7,620,210	2,268,000
TANNERY INDUSTRIES	2,476,805.10	1,899,612.00	2,476,805	1,755,790
INSURANCE	20,244,524.89	18,585,244.90	20,244,525	11,325,898
TELECOMMUNICATION	13,335,584.53	13,701,801.00	15,909,679	15,861,090
FINANCE AND LEASING	7,148,976.24	4,575,446.70	8,761,304	5,501,545
MISCELLANEOUS	423,750.00	0.00	423,750	-
Sub Total	**277,183,272**	**196,660,919**	**278,364,577**	**163,731,337**

5.02 Bonds

G-Sec (T-Bond)	34,638,487.20	39,095,720.00	34,638,487	38,350,700
Corporate Bond	33,206,112.69	22,958,965.00	35,081,106	24,409,285
Sub Total	**67,844,600**	**62,054,685**	**69,719,593**	**62,759,985**

5.03 Mutual Fund

Close-end Funds	20,648,907	18,716,795	20,648,907	18,178,320
Open end Funds	10,000,000	-	-	-
Sub Total	**30,648,907**	**18,716,795**	**20,648,907**	**18,178,320**

Annexure- A may kindly be seen for details.

6.00	**Cash & cash equivalents**			
	Main Bank Accounts (N:6.01)		5,904,528	12,172,436
	Dividend Accounts (N:6.02)		22,920,282	22,524,286
			28,824,810	**34,696,722**

6.01 Main Bank Accounts

Name of the Bank and Branches	Account no.		
IFIC Bank PLC (Principal Br)	1001-007986-041	270,815	1,587,463
Brac, Motijheel Br.	207462560001	5,304,086	10,338,217
IFIC Bank PLC (Bogura Br)	0210-181399-041	18,856	19,429
Dhaka Bank PLC (SIP)	1061500000515	310,771	227,328
		5,904,528	**12,172,436**

ICB Asset Management PLC. Accounts Department

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

6.02 Dividend Accounts

Name of the Bank and Branches	Period	Account no.	Taka	Taka
Brac, Shantinagar Br.		207462560002	8,392,981	5,493,011
IFIC Bank PLC (Federation Branch)	2000-01	1008-111271-041	64	63
IFIC Bank PLC (Federation Branch)	2001-02	1008-111286-041	19,808	19,539
IFIC Bank PLC (Federation Branch)	2002-03	1008-111298-041	6,031	35,638
IFIC Bank PLC (Federation Branch)	2003-04	1008-111311-041	18,744	18,498
IFIC Bank PLC (Federation Branch)	2004-05	1008-111327-041	7,171	7,148
IFIC Bank PLC (Federation Branch)	2005-06	1008-111344-041	22,726	22,292
IFIC Bank PLC (Federation Branch)	2006-07	1008-111363-041	43,935	42,941
IFIC Bank PLC (Federation Branch)	2007-08	1008-000123-041	29,303	28,824
IFIC Bank PLC (Federation Branch)	2008-09	1008-000277-041	25,367	24,975
IFIC Bank PLC (Federation Branch)	2009-10	1008-000259-041	76,597	74,161
IFIC Bank PLC (Federation Branch)	2010-11	1008-000349-041	20,823	20,532
IFIC Bank PLC (Federation Branch)	2011-12	1008-000439-041	45,576	44,737
IFIC Bank PLC (Federation Branch)	2012-13	1008-000513-041	26,961	26,533
IFIC Bank PLC (Federation Branch)	2013-14	1008-000585-041	67,130	65,015
IFIC Bank PLC (Federation Branch)	2014-15	1008-000664-041	25,283	24,837
Jamuna Bank PLC (Shantinagar Branch)	2017	1201000018210	3,215,715	3,202,072
Jamuna Bank PLC (Shantinagar Branch)	2018	1201000018334	2,966,388	2,953,619
Jamuna Bank PLC (Shantinagar Branch)	2019	1201000018447	1,973,915	1,965,571
Jamuna Bank PLC (Shantinagar Branch)	2020	1201000018628	2,184,289	2,175,143
Jamuna Bank PLC (Shantinagar Branch)	2021	1201000018844	3,599,635	3,583,623
IFIC Bank PLC (Principal Br)	2022	0100-100480-041	45,268	1,024,302
IFIC Bank PLC (Principal Br)	2023	0100-100595-041	46,252	1,024,606
IFIC Bank PLC(Principal Br)	2024	220043050041	60,322	646,607
Sub Total			**22,920,282**	**22,524,286**

7.00 Other

Dividend receivable	1,887,730	2,842,014
Interest receivable on Fixed Deposit	2,822,109	1,751,203
Advanced & Pre- payment (Note: 7.01)	736,838	837,472
	5,446,677	**5,430,689**

7.01 Advanced & Pre- payment

Accured Interest Paid against T-bond	-	-
Receivable from Company (ISTCL)	500,000	500,000
Advanced Trustee Fee	110,166	105,625
Advanced BSEC Fee	126,672	231,847
	736,838	**837,472**

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

8.00 Unit capital

	Number of Holders		
Opening balance		276,898,010	276,890,910
Add: Unit sold during the Period		2,628,060	13,372,600
		279,526,070	**290,263,510**
Less: unit surrender by holder		(11,938,260)	(13,365,500)
Closing Balance	**6,035**	**267,587,810**	**276,898,010**

The unit capital represents 2,67,58,781 number of units of Tk 10 each.

9.00 Unit premium reserve

Opening balance	5,014,146	4,500,163
Add: Premium on sales of unit	2,296,234	3,608,976
Less: Premium refunded on surrendered of unit	(542,806)	(3,094,994)
Closing Balance	**6,767,573**	**5,014,146**

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Notes	Particulars	Amount in Taka	
		30-Jun-26	31-Dec-25
10.00	**Retained earnings**		
	Opening balance	(70,272,846)	(54,519,222)
	Less: Dividend paid	-	
		(70,272,846)	**(54,519,222)**
	Add: Net income for the Period	36,958,623	(15,753,625)
	Closing Balance	**(33,314,223)**	**(70,272,846)**
11.00	**Dividend Equalization Fund**		
	Opening balance	5,386,545	22,000,000
	less: Dividend paid for FY 2024	-	(16,613,455)
	Closing Balance	**5,386,545**	**5,386,545**
12.00	**Unclaimed/ Dividend payable**		
	Opening balance	62,787,625	61,459,910
	Add: Addition for this Period	-	16,613,455
	Less: Dividend credited to investors account	(9,518)	(15,285,740)
	Closing Balance	**62,778,107**	**62,787,625**
12.01	**Period wise breakup of unclaimed/ Dividend payable**		
	Dividend payable up to FY 2014-15	41,782,446	41,782,446
	Dividend payable 2017	3,188,462	3,190,120
	Dividend payable 2018	2,937,599	2,938,901
	Dividend payable 2019	1,955,744	1,956,572
	Dividend payable 2020	2,127,020	2,128,084
	Dividend payable 2021	3,559,660	3,560,843
	Dividend payable 2022	2,914,834	2,916,608
	Dividend payable 2023	2,750,348	2,751,454
	Dividend payable 2024	1,561,993	1,561,996
	Sub Total	**62,778,107**	**62,787,025**
13.00	**Current liabilities**		
	Management fee payable to IAMPLC	2,328,979	4,694,497
	Custodian fee payable to ICB	128,414	252,533
	Audit fee payable	40,000	36,225
	Unit Sales Commission	489	158
	SIP- Fractional Amount of Investor	192	160
	Total current liabilities	**2,498,073**	**4,983,574**
14.00	**Non Performing Investment**		
	Total Cost Value	43,263,574	31,447,974
	Less:Total Market Value	(17,573,651)	(8,398,123)
	Accumuleted Erosion/Deficit Value	**25,689,923**	**23,049,851**

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	8,672,620.85	2,855,401.15		
ENGINEERING	2,339,577.50	888,000.00	9,636,937.46	1,399,373.00
FINANCE AND LEASING				
FOOD AND ALLIED PRODUCTS	1,627,237.00	-	1,627,237.00	-
FUEL & POWER	6,922,818.00	3,864,000.00		
FUNDS	20,648,907.41	9,966,250.00	17,131,386.41	6,998,750.00
MISCELLANEOUS	423,750.00	-	423,750.00	-
PAPER AND PRINTINGS	188,750.00	-	188,750.00	-
PHARMACEUTICALS AND CHEMICAL	12,600.00	-	12,600.00	-
TEXTILES	2,427,313.50	-	2,427,313.50	-
	43,263,574.26	**17,573,651.15**	**31,447,974**	**8,398,123**

ICB Asset Manage Accounts Departmen

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)	409,948,266	418,860,489
	Less: Liabilities	65,276,180	67,771,199
	Net Asset Value	**344,672,086**	**351,089,290**
	Number of Units	26,758,781	27,689,801
	NAV per Unit at Cost	**12.88**	**12.68**
16.00	**Net Asset Value (NAV) Per Unit (At Market Price) :**		
	Total Assets	311,703,886	284,797,054
	Less: Liabilities	65,276,180	67,771,199
	Net Asset Value	**246,427,706**	**217,025,854**
	Number of Units	26,758,781	27,689,801
	NAV per Unit at Market	**9.21**	**7.84**
		Jan 01, 2026 to Jun 30, 2026	**Jan 01, 2025 to Jun 30, 2025**
17.00	**Net gain on sale of marketable securities**	**(3,937,172)**	**-**
	Annexure-B may kindly be seen for details of Profit on Sale of Investments.		
18.00	**Dividend from Investment in Securities**	**3,114,808**	**3,305,181**
	Annexure D may kindly be seen for details of Dividend from Investment in Securities.		
19.00	**Interest on Bank deposits & bonds**	**4,755,808**	**3,517,381**
	Annexure E may kindly be seen for details of Interest from Investment in Securities.		
20.00	**Management Fee**		
	Management Fee for IAMCL (N:20.01)	**2,328,978**	**2,319,006**

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

Weekly Average Net Asset Value	
Total NAV (Sum of NAV Computed each week)	4,668,886,346
Number of Week	21
Average NAV	222,327,921

Particulars/Condition/Break-up	(%)	Average NAV	Fee (BDT)
Not exceeding Taka 5.00 crore	2.50	50,000,000.00	619,863
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.00	172,327,921.22	1,709,115
Exc. Taka 50 cr.	1.00	-	-
Total		**222,327,921.22**	**2,328,978.29**

21.00	**Trustee Fee**		
	Trustee Fee for ICB (N:21.01)	**110,250**	**109,752**

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

Average NAV (Total NAV/No. of NAV Week)	222,327,921
Percentage of Trustee Fee	0.10
Trustee Fee	**110,250.28**

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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)	**128,414**	**122,507**
22.01	**Calculation For the Period 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)	1553734424	
	Total Fixed Deposit		
	Total Securities Value	**1,553,734,424**	
	Number of month	6	
	Monthly Average Securities Value	**258,955,737**	
	Percentage of Safekeeping Fee	0.10	
	Custodian Fee	**128,413.67**	
23.00	**Annual BSEC Fee**		
	Annual Fee for BSEC (N:23.01)	**122,201**	**110,645**
23.01	**Calculation For the Period ended from January 01, 2026 to June 30, 2026**		
	Net Asset Value (NAV) of the Fund	**246,427,706**	
	Percentage of BSEC Fee	0.10	
	Annual BSEC Fee	**122,201.14**	
24.00	**Commission to agents**	**330**	**15**
	Calculation For the Period ended from January 01, 2026 to June 30, 2026		
	Total Sale by Agent	66,000.00	
	Percentage of Total Sale	0.50	
	Commission to agents	**330.00**	
25.00	**Other operating expenses**		
	Bank charges	9,488	9,693
	Excise Duty	15,000	30,000
	Printing & Stationary	-	42,954
	CDBL charges	5,354	6,049
	Advertisement Expenses*	33,861	58,833
	Dividend Distribution expenses		29,250
		63,703	**176,778**
26.00	**Calculation of (Provision)/Write back of provision against diminution in value of investment**		
	Unrealized Gain/(Loss) as on January 01	(134,063,435)	(119,308,495)
	Unrealized Gain/(Loss) as on June 30	(98,244,381)	(136,670,928)
	Increase/(decrease)	**35,819,055**	**(17,362,433)**
27.00	**Earnings Per Unit (EPU)**		
	Net profit after Provision	36,958,623	(13,414,799)
	Number of Units	26,758,781	27,689,801
	Earnings Per Unit	**1.38**	**(0.48)**

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

N.B: Earnings Per Unit (EPU) has been increased due to more Write Back of Provision Against Diminution in Value of Investmentmade than the previous Period.

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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	3,114,808	3,305,181
	Add: Previous Period Dividend Receivable	2,842,014	3,464,721
		5,956,822	**6,769,902**
	Less: Current Period Dividend Receivable	(1,887,730)	(1,173,864)
		4,069,092	**5,596,038**
29.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds	4,755,808	3,517,381
	Add: Previous Period Interest Receivable on FDR & Bonds	1,751,203	1,220,646
		6,507,011	**4,738,027**
	Less: Current Period Interest Receivable on FDR & Bonds	(2,822,109)	(1,004,534)
		3,684,902	**3,733,493**
30.00	**Payment of Fees & Expenses**		
	Total Expenses	2,793,876	2,874,928
	Add: Previous Period Operating Expenses payable (N: 30..01)	4,646,102	5,561,550
		7,439,978	**8,436,478**
	Less: Current Period Operating Expenses payable (N: 30.02)	(2,261,236)	(2,224,199)
		5,178,743	**6,212,278**
30.01	**Previous Period Operating Expenses payable**		
	Current Liabilities (Previous Period)	4,983,574	5,931,223
	Less: Advance Payment of Fees, Tax & Suspense's	(337,472)	(369,673)
		4,646,102	**5,561,550**
30.02	**Current Period Operating Expenses payable**		
	Current Liabilities (Current Period)	2,498,073	2,477,753
	Less: Advance Payment of Fees, Tax & Suspense's	(236,838)	(253,554)
		2,261,236	**2,224,199**
31.00	**Sale of Securities (at Cost)**		
	Sales from direct share (Investment at cost price)	26,217,913	1,875,000
	Add: Previous Period Receivable from ISTCL	500,000	500,000
		26,717,913	**2,375,000**
	Less: Current Period Receivable from ISTCL	(500,000)	(500,000)
		26,217,913	**1,875,000**
32.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	23,161,615	13,932,554
	Add: Purchase of Listed Bond (G-Sec)	-	9,923,060
		23,161,615	**23,855,614**
	Less: Current Period payable to ISTCL	-	-
		23,161,615	**23,855,614**
33.00	**Dividend paid during the Period**		
	Dividend declared during the Period	-	16,613,455
	Add: Previous Period dividend payable	62,787,625	61,459,910
		62,787,625	**78,073;365**
	Less: Current Period dividend payable	(62,778,107)	(62,887,005)
		9,518	**15,186,360**

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
34.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	1,139,568	3,947,634
	Operating Cash Flow Before Changes in Working Capital	**1,139,568**	**3,947,634**
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (34.01)	(116,621)	2,506,970
	Decrease/(Increase) of Current Liabilities (N: 34.02)	(2,384,867)	(3,337,351)
		(2,501,488)	**(830,380)**
	Net Cash Generated from Operating Activities	**(1,361,920)**	**3,117,253**
34.01	**Decrease/(Increase) of Other Current Assets**		
	Add: Previous Period Dividend Receivable	2,842,014	3,464,721
	Less: Current Period Dividend Receivable	(1,887,730)	(1,173,864)
		954,284	**2,290,858**
	Add: Previous Period Interest Receivable on FDR & Bonds	1,751,203	1,220,646
	Less: Current Period Interest Receivable on FDR & Bonds	(2,822,109)	(1,004,534)
		(116,621)	**2,506,970**
34.02	**(Decrease)/Increase of Current Liabilities**		
	Add: Previous Period Operating Expenses payable	4,646,102	5,561,550
	Less: Current Period Operating Expenses payable	(2,261,236)	(2,224,199)
		2,384,867	**3,337,351**
35.00	**Net Operating Cash Flow**		
	Net cash inflows/(outflows) from operating activities	(1,361,920)	3,117,253
	Number of Units	26,758,781	28,042,561
	Net Operating Cash Flow Per Unit (NOCFPU)	**(0.05)**	**0.11**
	N.B: Net operating cash flows per unit (NOCFPU) has been decreased due to decrease of capital gain than previous Period.		
36.00	**Profit and Earnings Per Unit available for Distribution**		
	Retained Earnings Brought Forward	(70,272,846)	(54,519,222)
	Less: Dividend Paid	-	(16,613,455)
		(70,272,846)	**(71,132,677)**
	Add: Profit for the Period	36,958,623	(13,414,799)
		(33,314,223)	**(84,547,476)**
	Add: Dividend Equalization Reserve	5,386,545	5,386,545
		(27,927,678)	**(79,160,931)**
	Number of Units	26,758,781	28,042,561
	Profit Available for Distribution	**(1.04)**	**(2.82)**

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

SIXTH ICB UNIT FUND
(Managed by ICB Asset Management PLC)
PORTFOLIO STATEMENT
As at 30 June 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	DHAKA BANK PLC	194,775	13.32	2,595,105.88	12.40	12.30	12.35	2,405,471.25	(189,634.63)	0.63%
2	DUTCH-BANGLA BANK PLC	6,202	37.61	233,263.53	44.40	44.00	44.20	274,128.40	40,864.87	0.06%
3	EXIM BANK OF BANGLADESH PLC	191,500	11.90	2,278,578.80	3.00	0.00	1.50	287,250.00	(1,991,328.80)	0.56%
4	JAMUNA BANK PLC	180,000	17.79	3,202,988.32	24.00	24.10	24.05	4,329,000.00	1,126,011.68	0.78%
5	MERCANTILE BANK PLC	301,027	14.60	4,394,042.05	7.40	7.50	7.45	2,242,651.15	(2,151,390.90)	1.07%
6	NCC BANK PLC	211,806	11.79	2,497,501.01	16.00	16.10	16.05	3,399,486.30	901,985.29	0.61%
7	SHAHJALAL ISLAMI BANK PLC	100,000	18.31	1,831,155.00	18.00	18.20	18.10	1,810,000.00	(21,155.00)	0.45%
8	TRUST BANK PLC	260,000	17.03	4,428,872.92	15.80	15.80	15.80	4,108,000.00	(320,872.92)	1.08%
9	UNION BANK PLC	210,000	9.52	2,000,000.00	1.50	1.60	1.55	325,500.00	(1,674,500.00)	0.49%
	Sector Total:	**1,655,310**		**23,461,507.51**				**19,181,487.10**	**(4,280,020.41)**	**5.72%**
CEMENT										
10	HEIDELBERG MATERIALS BD PLC	9,000	528.45	4,756,081.69	240.30	230.00	235.15	2,116,350.00	(2,639,731.69)	1.16%
11	LAFARGEHOLCIM BANGLADESH PLC	30,012	54.68	1,640,934.22	56.00	56.20	56.10	1,683,673.20	42,738.98	0.40%
12	PREMIER CEMENT MILLS PLC	229,000	86.04	19,702,545.64	48.50	48.50	48.50	11,106,500.00	(8,596,045.64)	4.81%
	Sector Total:	**268,012**		**26,099,561.55**				**14,906,523.20**	**(11,193,038.35)**	**6.37%**
CORPORATE BOND										
13	AIBL MUDARABA PERPETUAL BOND	1,476	5,000.00	7,380,000.00	3,900.00	3,400.00	3,650.00	5,387,400.00	(1,992,600.00)	1.80%
14	APSCL NON-CONVERTIBLE BOND	1,500	1,250.00	1,875,000.00	1,116.00	1,115.00	1,115.50	1,673,250.00	(201,750.00)	0.46%
15	IBBL MUDARABA PERPETUAL BOND	24,412	981.12	23,951,112.69	664.50	638.00	651.25	15,898,315.00	(8,052,797.69)	5.84%
	Sector Total:	**27,388**		**33,206,112.69**				**22,958,965.00**	**(10,247,147.69)**	**8.10%**
ENGINEERING										
16	BBS CABLES PLC	73,500	51.14	3,758,685.41	23.50	23.50	23.50	1,727,250.00	(2,031,435.41)	0.92%
17	BSRM STEELS LIMITED	98,200	86.00	8,445,130.59	86.60	85.90	86.25	8,469,750.00	24,619.41	2.06%
18	IFAD AUTOS PLC	85,133	50.30	4,281,802.95	26.10	26.10	26.10	2,221,971.30	(2,059,831.65)	1.04%
19	KARIM PIPE MILLS LTD.	2,590	27.25	70,577.50	0.00	0.00	0.00	0.00	(70,577.50)	0.02%
20	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%
21	RUNNER AUTOMOBILES PLC	28,542	61.38	1,752,016.20	42.90	42.00	42.45	1,211,607.90	(540,408.30)	0.43%
22	WONDERLAND TOYS LIMITED	32,000	68.25	2,184,000.00	28.50	27.00	27.75	888,000.00	(1,296,000.00)	0.53%
	Sector Total:	**324,965**		**20,577,212.65**				**14,518,579.20**	**(6,058,633.45)**	**5.02%**
FINANCIAL INSTITUTIONS										
23	DBH FINANCE PLC	90,474	68.87	6,230,837.22	41.00	38.10	39.55	3,578,246.70	(2,652,590.52)	1.52%
24	IDLC FINANCE PLC	24,000	38.26	918,139.02	41.40	41.70	41.55	997,200.00	79,060.98	0.22%
	Sector Total:	**114,474**		**7,148,976.24**				**4,575,446.70**	**(2,573,529.54)**	**1.74%**
AND ALLIED										
25	ALPHA TOBACCO MANUFACTURING CO. LTD.	7,620	24.60	187,452.00	0.00	0.00	0.00	0.00	(187,452.00)	0.05%
26	BATBC LIMITED	63,822	378.25	24,140,826.76	219.60	220.80	220.20	14,053,604.40	(10,087,222.36)	5.89%
27	DHAKA VEGETABLE OIL INDS.LTD.	4,450	20.67	92,000.00	0.00	0.00	0.00	0.00	(92,000.00)	0.02%
28	GOLDEN HARVEST AGRO INDUSTRIES LTD	310,061	24.96	7,738,143.28	16.10	16.00	16.05	4,976,479.05	(2,761,664.23)	1.89%
29	MEGHNA SHRIMP CULTURE LTD.	10,380	115.75	1,201,485.00	0.00	0.00	0.00	0.00	(1,201,485.00)	0.29%
30	MEGHNA VEGETABLE OIL INDS LTD.	4,400	33.25	146,300.00	0.00	0.00	0.00	0.00	(146,300.00)	0.04%
31	OLYMPIC INDUSTRIES PLC	74,452	292.50	21,777,486.73	155.00	159.90	157.45	11,722,467.40	(10,055,019.33)	5.31%
	Sector Total:	**475,185**		**55,283,693.77**				**30,752,550.85**	**(24,531,142.92)**	**13.49%**

ICB Asset Management PLC. Accounts Department

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										
32	ASSOCIATED OXYGEN LIMITED	210,000	32.97	6,922,818.00	18.40	18.40	18.40	3,864,000.00	(3,058,818.00)	1.69%
33	DOREEN POWER GENERATIONS & SYSTEMS	56,714	69.16	3,922,303.87	30.30	30.60	30.45	1,726,941.30	(2,195,362.57)	0.96%
34	LINDE BANGLADESH LIMITED	8,900	1,129.30	10,050,770.00	715.20	712.50	713.85	6,353,265.00	(3,697,505.00)	2.45%
35	PADMA OIL PLC	16,500	181.48	2,994,426.90	202.00	200.00	201.00	3,316,500.00	322,073.10	0.73%
36	SHAHJIBAZAR POWER CO. LTD.	35,692	90.63	3,234,760.80	55.20	55.20	55.20	1,970,198.40	(1,264,562.40)	0.79%
37	SUMMIT POWER LIMITED	125,000	36.16	4,519,993.25	15.50	15.60	15.55	1,943,750.00	(2,576,243.25)	1.10%
38	UNITED POWER GEN. & DIST. CO. LTD.	15,919	247.09	3,933,358.82	123.90	123.00	123.45	1,965,200.55	(1,968,158.27)	0.96%
	Sector Total:	**468,725**		**35,578,431.64**				**21,139,855.25**	**(14,438,576.39)**	**8.68%**
G-SEC (T.BOND)										
39	05Y BGTB 15/05/2029 [C.R 12.40%]	20,000	100.24	2,004,756.00	105.97	105.97	105.97	2,119,400.00	114,644.00	0.49%
40	15Y BGTB 27/03/2040 [C.R 12.28%]	100,000	99.23	9,923,060.00	116.25	116.25	116.25	11,625,000.00	1,701,940.00	2.42%
41	20Y BGTB 25/01/2043 [C.R 8.89%]	150,000	77.72	11,658,575.00	90.35	90.35	90.35	13,552,500.00	1,893,925.00	2.84%
42	5Y BGTB 13/12/2028 [C.R 10.35%]	118,000	93.66	11,052,096.20	99.99	99.99	99.99	11,798,820.00	746,723.80	2.70%
	Sector Total:	**388,000**		**34,638,487.20**				**39,095,720.00**	**4,457,232.80**	**8.45%**
INSURANCE										
43	MERCANTILE ISLAMI INSURANCE PLC	202,193	46.15	9,331,504.55	44.60	43.00	43.80	8,856,053.40	(475,451.15)	2.28%
44	POPULAR LIFE INSURANCE CO. LTD	146,167	68.67	10,037,942.81	62.10	60.50	61.30	8,960,037.10	(1,077,905.71)	2.45%
45	SANDHANI LIFE INSURANCE CO. LTD	30,522	28.67	875,077.53	25.30	25.10	25.20	769,154.40	(105,923.13)	0.21%
	Sector Total:	**378,882**		**20,244,524.89**				**18,585,244.90**	**(1,659,279.99)**	**4.94%**
IT SECTOR										
46	AAMRA TECHNOLOGIES LIMITED	210,000	36.29	7,620,210.00	16.90	16.80	16.85	3,538,500.00	(4,081,710.00)	1.86%
	Sector Total:	**210,000**		**7,620,210.00**				**3,538,500.00**	**(4,081,710.00)**	**1.86%**
MISCELLANEOUS										
47	BANGLADESH LUGGAGE INDUSTRIES LTD	15,000	28.25	423,750.00	0.00	0.00	0.00	0.00	(423,750.00)	0.10%
	Sector Total:	**15,000**		**423,750.00**				**0.00**	**(423,750.00)**	**0.10%**
PAPER AND PRINTING										
48	MAQ ENTERPRISES LTD.	5,000	37.75	188,750.00	0.00	0.00	0.00	0.00	(188,750.00)	0.05%
	Sector Total:	**5,000**		**188,750.00**				**0.00**	**(188,750.00)**	**0.05%**
PHARMACEUTICALS AND CHEMICALS										
49	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)	1.56%
50	ADVANCED CHEMICAL INDUSTRIES PLC	54,416	210.18	11,437,307.06	201.90	204.00	202.95	11,043,727.20	(393,579.86)	2.79%
51	BANGLADESH CHEMICAL INDUSTRIES LTD	4,000	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00%
52	IBN SINA PHARMACEUTICAL INDUSTRY PLC	13,018	315.22	4,103,584.77	319.60	335.00	327.30	4,260,791.40	157,206.63	1.00%
53	PETRO SYNTHETIC PRODUCTS LTD.	1,800	7.00	12,600.00	0.00	0.00	0.00	0.00	(12,600.00)	0.00%
54	RENATA PLC	10,000	1,209.30	12,093,005.74	456.00	0.00	456.00	4,560,000.00	(7,533,005.74)	2.95%
55	SQUARE PHARMACEUTICALS PLC	59,952	188.41	11,295,819.10	224.00	224.20	224.10	13,435,243.20	2,139,424.10	2.76%
	Sector Total:	**343,186**		**45,335,076.67**				**37,949,761.80**	**(7,385,314.87)**	**11.06%**
TANNERY INDUSTRIES										
56	BATA SHOE COMPANY (BD) LIMITED	2,145	1,154.69	2,476,805.10	871.20	900.00	885.60	1,899,612.00	(577,193.10)	0.60%
	Sector Total:	**2,145**		**2,476,805.10**				**1,899,612.00**	**(577,193.10)**	**0.60%**
TELECOMMUNICATION										
57	BANGLADESH SUBMARINE CABLES PLC	4,500	138.15	621,677.49	157.50	157.00	157.25	707,625.00	85,947.51	0.15%
58	GRAMEEN PHONE LTD.	49,920	254.69	12,713,907.04	259.60	261.00	260.30	12,994,176.00	280,268.96	3.10%
	Sector Total:	**54,420**		**13,335,584.53**				**13,701,801.00**	**366,216.47**	**3.25%**

ICB Asset Management PLC * Accounts Department

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										
59	ASHRAF TEXTILE MILLS LTD.	18,070	17.70	319,866.00	0.00	0.00	0.00	0.00	(319,866.00)	0.08%
60	BANGLADESH DYEING & FINISHING IND. LTD.	7,900	47.98	379,075.00	0.00	0.00	0.00	0.00	(379,075.00)	0.09%
61	BANGLADESH ZIPPER INDUSTRIES LTD	6,650	43.75	290,937.50	0.00	0.00	0.00	0.00	(290,937.50)	0.07%
62	CHIC TEX LIMITED	24,000	2.70	64,800.00	0.00	0.00	0.00	0.00	(64,800.00)	0.02%
63	DANDY DYEING LTD.	5,000	98.50	492,500.00	0.00	0.00	0.00	0.00	(492,500.00)	0.12%
64	DRAGON SWEATER AND SPINNING LIMITED	35,000	15.33	536,571.00	11.10	11.00	11.05	386,750.00	(149,821.00)	0.13%
65	EAGLE STAR TEXTILE MILLS LTD.	10,650	9.90	105,435.00	0.00	0.00	0.00	0.00	(105,435.00)	0.03%
66	M. HOSSAIN GARMENTS WASHING & DYI.	5,000	34.75	173,750.00	0.00	0.00	0.00	0.00	(173,750.00)	0.04%
67	QUASEM TEXTILE MILLS LTD.	2,500	14.00	35,000.00	0.00	0.00	0.00	0.00	(35,000.00)	0.01%
68	SHASHA DENIMS PLC	250,000	28.32	7,080,264.71	24.90	25.00	24.95	6,237,500.00	(842,764.71)	1.73%
69	SQUARE TEXTILES PLC	182,821	51.23	9,365,038.59	50.60	51.00	50.80	9,287,306.80	(77,731.79)	2.28%
70	SREEPUR TEXTILE MILLS LTD.	15,400	36.75	565,950.00	0.00	0.00	0.00	0.00	(565,950.00)	0.14%
	Sector Total:	**562,991**		**19,409,187.80**				**15,911,556.80**	**(3,497,631.00)**	**4.73%**

SL	Company Name	No. of Shares	Cost price		Average Market Price/ Surrender Price	Total Market Price/ Surrender Price	Appreciation /(Erossion)	Fair Market Value as per SEC/CMRRCD/ 2009-193/172 dated:	Appreciation /(Erossion) as per Fair Market Value	% of Total Asset (at cost)
			Rate	Total						
CLOSE-END MUTUAL FUNDS										
71	DBH FIRST MUTUAL FUND	200,000	9.27	1,853,700.00	4.75	950,000.00	(903,700.00)	1,451,800.00	(401,900.00)	0.45%
72	EBL FIRST MUTUAL FUND	100,000	6.94	693,586.02	4.00	400,000.00	(293,586.02)	561,850.00	(131,736.02)	0.17%
73	GREEN DELTA MUTUAL FUND	250,000	9.36	2,339,670.00	3.70	925,000.00	(1,414,670.00)	1,872,125.00	(467,545.00)	0.57%
74	L R GLOBAL BANGLADESH M F ONE	950,000	7.85	7,454,783.81	3.45	3,277,500.00	(4,177,283.81)	6,968,725.00	(486,058.81)	1.82%
75	NCCBL MUTUAL FUND-1	400,000	8.79	3,517,521.00	4.45	1,780,000.00	(1,737,521.00)	3,145,000.00	(372,521.00)	0.86%
76	POPULAR LIFE FIRST MUTUAL FUND	700,000	5.71	3,997,982.85	3.20	2,240,000.00	(1,757,982.85)	3,997,982.85	-	0.98%
77	TRUST BANK 1ST MUTUAL FUND	125,000	6.33	791,663.73	3.15	393,750.00	(397,913.73)	719,312.50	(72,351.23)	0.19%
	Sector Total:	**2,725,000**		**20,648,907.41**		**9,966,250.00**	**(10,682,657.41)**	**18,716,795.35**	**(1,932,112.06)**	**5.04%**
OPEN-END MUTUAL FUNDS										
78	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)	2.44%
	Sector Total:	**1,000,000**		**10,000,000.00**		**0.00**	**(10,000,000.00)**	**0.00**	**(10,000,000.00)**	**2.44%**
	Grand Total	**9,018,683**	**-**	**375,676,779.65**	**-**	**268,681,853.80**	**(106,994,925.85)**	**277,432,399**	**(98,244,380.50)**	**91.64%**



SIXTH 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	100,000	31.42	24.55	3,141,704.00	686,804.00
2	DUTCH-BANGLA BANK PLC	124,040	39.14	37.62	4,855,284.87	189,189.24
3	JAMUNA BANK PLC	64,000	25.23	17.79	1,614,764.00	475,922.40
4	NCC BANK PLC	95,165	16.10	11.79	1,532,568.72	410,573.37
Sub Total:						**1,762,489.01**
ENGINEERING						
5	APPOLLO ISPAT COMPLEX LIMITED	478,690	1.75	15.24	837,149.34	(6,460,210.25)
Sub Total:						**(6,460,210.25)**
FINANCIAL INSTITUTIONS						
6	IDLC FINANCE PLC	42,150	42.21	38.25	1,779,064.74	166,737.24
Sub Total:						**166,737.24**
PHARMACEUTICALS AND CHEMICALS						
7	ACI FORMULATIONS PLC	790	141.32	136.85	111,640.27	3,530.59
Sub Total:						**3,530.59**
TANNERY INDUSTRIES						
8	APEX FOOTWEAR LIMITED	16,075	200.33	184.54	3,220,305.28	253,786.55
Sub Total:						**253,786.55**
TELECOMMUNICATION						
9	BANGLADESH SUBMARINE CABLES	18,500	152.28	138.15	2,817,254.20	261,389.20
10	ROBI AXIATA PLC	15,000	33.07	28.06	496,006.00	75,106.00
Sub Total:						**336,495.20**
Grand Total					**20,405,741.42**	**(3,937,171.66)**

ICB Asset Management PLC Accounts Department

SIXTH ICB UNIT FUND
(Managed by ICB Asset Management PLC)

Annexure-C

Dividend Receivable as at 30 June 2026

SL. NO.	Company Name	Record Date	Number of Shares	Cash Dividend %	Gross Dividend
1	AAMRA TECHNOLOGIES LIMITED	19-Nov-23	210,000	10.00	21,000.00
2	BATA SHOE COMPANY (BD) LIMITED	19-May-26	2,145	105.00	22,522.50
3	DBH FINANCE PLC	4-Jun-26	90,474	15.00	135,711.00
4	DHAKA BANK PLC	18-May-26	194,775	10.00	194,775.00
5	HEIDELBERG MATERIALS BANGLADESH PLC	20-May-26	9,000	11.00	9,900.00
6	JAMUNA BANK PLC	3-Jun-26	180,000	29.00	522,000.00
7	LINDE BANGLADESH LIMITED	29-Apr-26	8,900	100.00	89,000.00
8	NCC BANK PLC	21-May-26	295,165	17.00	501,780.50
9	MERCANTILE ISLAMIC INSURANCE PLC	1-Jun-26	202,193	10.00	202,193.00
10	RUNNER AUTOMOBILES (FY 2019)	2019	12,898		12,898.00
11	TRUST BANK PLC	11-Jun-26	200,000	8.00	160,000.00
12	WESTERN MARINE SHIPYARD LTD.(FY 2020)	2020	69,000	0.50	3,450.00
13	WESTERN MARINE SHIPYARD LTD.(FY 2021)	2021	125,000	1.00	12,500.00
Total					**1,887,730.00**

ICB Asset Management PLC. Accounts Department

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

Annexure-D

Sl No.	Company Name	Record Date	Number of Shares	Cash Dividend %	Gross Dividend
1	BATA SHOE COMPANY (BD) LIMITED	19-May-26	2145	105.00	22,522.50
2	BATBC (Frac. Div.)				300.00
3	BATBC LIMITED	1-Apr-26	63822	30.00	191,466.00
4	DBH FINANCE PLC	4-Jun-26	90474	15.00	135,711.00
5	DHAKA BANK PLC	18-May-26	194775	10.00	194,775.00
6	DUTCH-BANGLA BANK PLC	19-May-26	124040	25.00	310,100.00
7	GRAMEEN PHONE LTD.	3-Mar-26	49920	105.00	524,160.00
8	HEIDELBERG MATERIALS BANGLADESH	20-May-26	9000	11.00	9,900.00
9	IDLC FINANCE PLC	19-Apr-26	63000	15.00	94,500.00
10	JAMUNA BANK PLC	3-Jun-26	180000	29.00	522,000.00
11	LINDE BANGLADESH LIMITED	29-Apr-26	8900	100.00	89,000.00
12	NCC BANK PLC	21-May-26	295165	17.00	501,780.50
13	OLYMPIC INDUSTRIES PLC (Frac.Div)				150.00
14	MERCANTILE ISLAMIC INSURANCE PLC	1-Jun-26	202193	10.00	202,193.00
15	ROBI AXIATA PLC	16-Mar-26	15000	17.50	26,250.00
16	SHAHJALAL ISLAMI BANK PLC	30-Apr-26	100000	13.00	130,000.00
17	TRUST BANK PLC	11-Jun-26	200000	8.00	160,000.00
Total					**3,114,808.00**

ICB Asset Management PLC. Accounts Department

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

Annexure-E

Sl	Company Name	Year	Account no.	Amount
A	**Interest income on short term deposit**			
1	IFIC Bank PLC (Principal Br)		1001-007986-041	58,756
2	Brac, Motijheel Br.		207462560001	250,861
3	IFIC Bank PLC (Bogura Br)		0210-181399-041	175
4	Dhaka Bank PLC (SIP)		1061500000515	6,443
5	Brac, Shantinagar Br.		207462560002	275,314
6	IFIC Bank PLC (Federation Branch)	2000-01	1008-111271-041	2
7	IFIC Bank PLC (Federation Branch)	2001-02	1008-111286-041	442
8	IFIC Bank PLC (Federation Branch)	2002-03	1008-111298-041	566
9	IFIC Bank PLC (Federation Branch)	2003-04	1008-111311-041	418
10	IFIC Bank PLC (Federation Branch)	2004-05	1008-111327-041	196
11	IFIC Bank PLC (Federation Branch)	2005-06	1008-111344-041	606
12	IFIC Bank PLC (Federation Branch)	2006-07	1008-111363-041	1,166
13	IFIC Bank PLC (Federation Branch)	2007-08	1008-000123-041	652
14	IFIC Bank PLC (Federation Branch)	2008-09	1008-000277-041	564
15	IFIC Bank PLC (Federation Branch)	2009-10	1008-000259-041	2,609
16	IFIC Bank PLC (Federation Branch)	2010-11	1008-000349-041	464
17	IFIC Bank PLC (Federation Branch)	2011-12	1008-000439-041	1,012
18	IFIC Bank PLC (Federation Branch)	2012-13	1008-000513-041	600
19	IFIC Bank PLC (Federation Branch)	2013-14	1008-000585-041	2,287
20	IFIC Bank PLC (Federation Branch)	2014-15	1008-000664-041	618
21	Jamuna Bank PLC (Shantinagar Branch)	2017	1201000018210	15,877
22	Jamuna Bank PLC (Shantinagar Branch)	2018	1201000018334	14,646
23	Jamuna Bank PLC (Shantinagar Branch)	2019	1201000018447	9,746
24	Jamuna Bank PLC (Shantinagar Branch)	2020	1201000018628	10,785
25	Jamuna Bank PLC (Shantinagar Branch)	2021	1201000018844	17,770
26	IFIC Bank PLC (Principal Br)	2022	0100-100480-041	23,487
27	IFIC Bank PLC (Principal Br)	2023	0100-100595-041	23,500
28	IFIC Bank PLC(Principal Br)	2024	220,043,050,041.00	15,065
Sub-Total				**734,627**
B	**Interest income on listed bond**			
29	APSCL NON-CONVERTIBLE BOND			196,875
30	IBBL MUDARABA PERPETUAL BOND			1,816,253
31	AIBL MUDARABA PERPETUAL BOND			-
32	05Y BGTB 15/05/2029 (TB5Y0529)			123,675
33	15Y BGTB 27/03/2040 (TB15Y0340)			614,225
34	20Y BGTB 25/01/2043 (TB20Y0143)			662,150
35	5Y BGTB 13/12/2028 (TB5Y1228)			608,003
Sub-Total				**4,021,181**
Grand Total				**4,755,808**

ICB Asset Management PLC. Accounts Department