Q2

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

UNAUDITED FINANCIAL STATEMENTS
OF
SEVENTH ICB UNIT FUND
For the Period January 01, 2026 To June 30, 2026

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

Particulars	Notes	Amount in BDT	
		30-Jun-26	31-Dec-25
Assets			
A) Investments (Market value)		**349,336,174**	**291,337,197**
Investment in Listed Securities	5.00	349,336,174	291,337,197
B) Other Current assets		**53,430,024**	**68,641,542**
Cash & Cash Equivalents	6.00	46,130,194	62,241,339
Others	7.00	7,299,831	6,400,203
Total Assets (A+B)		**402,766,199**	**359,978,739**
Equity and Liabilities			
C) Unit Holder's Equity		**364,042,717**	**317,990,141**
Unit Capital	8.00	336,643,600	341,001,850
Unit Premium Reserve	9.00	9,271,914	9,153,039
Retained Earnings	10.00	11,579,272	(38,712,679)
Dividend Equalization Fund	11.00	6,547,931	6,547,931
D) Liabilities		**38,723,481**	**41,988,599**
Unclaimed/ Dividend Payable	12.00	35,318,095	35,318,095
Current Liabilities	13.00	3,405,387	6,670,504
Total Equity and Liabilities (C+D)		**402,766,199**	**359,978,739**
Non performing Investment (deficit Value)	14.00	**29,644,073**	**10,120,816**
Net Asset Value (NAV) Per Unit			
Net Asset Value-at Cost	15.00	**13.94**	**13.52**
Net Asset Value-at Market	16.00	**10.81**	**9.33**

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

SEVENTH ICB UNIT FUND
(Managed by ICB Asset Management PLC)
Statement of Profit or Loss and Other Comprehensive Income (Unaudited)
For the Period January 01, 2026 To June 30, 2026

Particulars	Notes	Amount in BDT			
		Jan 01, 2026 to Jan 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	6,182,807	33,803	2,693,024	33,803
Dividend from Investment in Shares	18.00	5,523,388	5,243,765	5,416,858	3,857,195
Interest on Bank Deposits & Bonds	19.00	4,815,359	4,793,812	3,498,420	3,213,263
SIP exit fee/Renewal fee		571	90	165	-
Total Income		**16,522,125**	**10,071,470**	**11,608,466**	**7,104,261**
Expenses					
Management Fee	20.00	3,200,605	3,090,067	1,623,554	1,526,320
Trustee Fee	21.00	163,785	156,415	83,305	76,823
Custodian Fee	22.00	162,254	158,667	82,445	80,071
Annual BSEC Fee	23.00	180,525	155,179	99,636	74,872
Audit Fee		40,000	36,225	-	-
Commission to agents		-	120	-	-
Other Expenses	25.00	129,259	189,261	12,399	31,095
Total Expenses		**3,876,428**	**3,785,934**	**1,901,341**	**1,789,181**
Profit Before Provision		**12,645,697**	**6,285,536**	**9,707,125**	**5,315,080**
(Provision)/Write Back of Provision Against Diminution in Value of Investment	26.00	37,646,254	(21,180,289)	27,563,191	(19,842,321)
Profit/(Loss) for the period		**50,291,951**	**(14,894,753)**	**37,270,316**	**(14,527,240)**
Earnings Per Unit (EPU)	27.00	**1.49**	**(0.43)**	**1.11**	**(0.42)**

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

SEVENTH ICB UNIT FUND
(Managed by ICB Asset Management PLC)
Statement of Changes in Equity (Unaudited)
For the Period January 01, 2026 To June 30, 2026

Particulars	Amount in BDT				
	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2026	**341,001,850**	**9,153,039**	**6,547,931**	**(38,712,679)**	**317,990,141**
Unit Capital	(4,358,250)	-	-	-	(4,358,250)
Unit Premium Reserve	-	118,876	-	-	118,876
Net Income/Loss	-	-	-	50,291,951	50,291,951
Balance as at June 30, 2026	**336,643,600**	**9,271,914**	**6,547,931**	**11,579,272**	**364,042,717**

Statement of Changes in Equity
For the Period Janaury 01, 2025 To June 30, 2025

Particulars	Amount in BDT				
	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Retained	Total Equity
Balance as at January 01, 2025	**340,867,810**	**8,912,858**	**27,000,000**	**(31,064,438)**	**345,716,230**
Unit Capital	2,642,550	-	-	-	2,642,550
Unit premium reserve	-	(81,169)	-	-	(81,169)
Dividend paid for FY 2024	-	-	(20,452,069)		(20,452,069)
Net Income/Loss	-	-		(14,894,753)	(14,894,753)
Balance as at June 30, 2025	**343,510,360**	**8,831,689**	**6,547,931**	**(45,959,192)**	**312,930,789**

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

SEVENTH ICB UNIT FUND
(Managed by ICB Asset Management PLC)
Statement of Cash Flows (Unaudited)
For the Period January 01, 2026 To June 30, 2026

Particulars	Notes	Amount in BDT	
		Jan 01, 2026 to Jan 30, 2026	Jan 01, 2025 to Jun 30, 2025
Cash Flows from Operating Activities			
Dividend from Investment in Securities	28.00	5,420,012	6,341,605
Interest on Bank Deposits & Bonds	29.00	3,867,382	4,014,856
Profit on Sale of Investments	17.00	6,182,807	33,803
SIP exit fee/Renewal fee		571	90
Payment of Fees & Expenses	30.00	(6,989,821)	(7,732,393)
Net Cash Inflows/(Outflows) from Operating Activities		**8,480,951**	**2,657,960**
Cash Flows from Investment Activities			
Sale of Securities (At Cost)	31.00	15,986,649	42,537
Purchase of Securities	32.00	(36,339,372)	(34,579,386)
Share Application Money		-	(30,000,000)
Refund of Share Application Money		-	30,000,000
Investment in FDR & T-Bill		-	(30,000,000)
Encashment of FDR & T-Bill		-	33,789,000
Net Cash Inflows/(Outflows) from Investment Activities		**(20,352,723)**	**(30,747,849)**
Cash Flows from Financing Activities			
Unit Capital Sold		1,388,930	8,609,090
Unit Capital Surrendered		(5,747,180)	(5,966,540)
Premium Received on Sales		180,552	(624,705)
Premium Refunded on Surrender of Units		(61,676)	543,536
Dividend Paid During the Period	33.00	-	(19,225,129)
Net Cash Inflows/(Outflows) from Financing Activities		**(4,239,374)**	**(16,663,748)**
Increase/(Decrease) in Cash		**(16,111,146)**	**(44,753,636)**
Cash & Cash Equivalents at beginning of the Period		62,241,339	65,329,505
Cash & Cash Equivalents at end of the Period		**46,130,194**	**20,575,869**
Net Operating Cash Flows Per Unit (NOCFPU)	34.00	**0.25**	**0.08**

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

SEVENTH ICB UNIT FUND
(Managed by ICB Asset Management PLC)
Notes to the financial statements (Unaudited)
As at and for the period ended June 30, 2026

1.00 Introduction

1.01 Legal status and nature of of the Fund

The Seventh ICB Unit Fund (hereinafter referred to as 'the Fund') was established under a Trust Deed (Trust Act, 1882) executed on September 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 November 07, 2016 (Registration No: BSEC/Mutual Fund/2016/73) 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 June 30, 1995 named "Seventh ICB Mutual Fund". The size of the Fund was at Tk.3,00,00,000.00 (Three crore) divided into 30,00,000 units of Tk. 10.00 (ten) each. The Fund has been de-listed from the bourses on July 28, 2016 as per the Bangladesh Securities and Exchange Commission's (Mutual Fund) Rules 2001. BSEC has approved the conversion of Seventh 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) 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 August 08, 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. 153.91 (i.e.15.391 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

Seventh 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) 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 toJune 30, 2026.

2.03 Functional and Presentation Currency

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

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 Rules, 2001 and Mutual Fund Rules 2025,(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., onJune 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) 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

ICB AMCL 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 ICB AMCL 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 period 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 period's financial statements.

2.10 Components of Financial Statements

The Financial Statement as per IAS-1 (10) comprise of:

- Ø Statement Of Financial Position as atJune 30, 2026;
- Ø Statement Of Profit Or Loss And Other Comprehensive Income for the period from January 01,
- Ø Statement Of Changes In Equity as at June 30, 2026;
- Ø Statement Of Cash Flows for the period from January 01, 2026 to June 30, 2026 &
- Ø Comprising a summary of significant Accounting Policies and Other Explanatory Information.

3.00 Significant accounting policies

The accounting policies set out below have been applied consistently to the period presented in these financial statements

3.01 Investment Policy

The investment parameters of the Fund are established in accordance with Clause 3.2 of the Trust Deed. The investment policy for the Unit Funds is prescribed in the Sixth Schedule of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025, read in conjunction with the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001, as amended from time to time. All investments are subject to compliance with applicable regulatory requirements and require prior approval from the Bangladesh Securities and Exchange Commission (BSEC), Bangladesh Bank, and any other relevant authorities, as applicable. The Investment parameters are in accordance with Trust Deed are summaries below:

3.01.01: The fund shall invest subject to Securities and Exchange Commission's (Mutual Fund) 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

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) 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 period 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 and Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, 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 period, 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 period 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

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

3.04.4: The Fund may create a dividend equalization reserve by suitable appropriation from the income of the Scheme to ensure consistency in dividend disbursement for each period.

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 Recognition

a) Capital Gain

Gain/ Loss arising on sale of investment are included in the Statement of Profit or Loss and Other Comprehensive Income as per IFRS 9 on the date at which the transaction takes place. Capital gains are accounted for net off brokerage 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) Rules 2001 and Trust Deed (4.3.14) at the following rates:

ICB Asset Management PLC. Accounts Department

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) 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) Rules 2001.

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

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

3.12 Earnings per unit

Earnings Per Unit (EPU) has been computed by dividing the basic earnings by the number of Units outstanding as onJune 30,2026 , which has been shown on the face of the statement of profit or loss and other comprehensive income (Note-28)

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. 47 00,00,000.00 (Forty seven crore) only divided into 4,70,00,000 (Four crore seventy lac) units of Tk. 10.00 (ten) each. Size of the Fund shall be increased from time to time by the Asset Management PLC subject to approval of the Trustee and with due intimation to the BSEC.

3.16 Unit Premium Reserve

Any excess or shortfall between the issue price and the face value of equity units is recognized in the Unit Premium Reserve. Upon the issue and redemption of units. the net premium or discount relative to the face value is adjusted against the Fund's Unit Premium Reserve.

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 period to period.

3.18 Net Asset Value (NAV) Per Unit

In accordance with Rule 60 of Bangladesh Securities and Exchange Commission's (Mutual Fund) 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.

3.19 Statement of Changes in Equity

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

3.20 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 utilize 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) 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.

3.21 Pricing of units (Premium/Discount)

In accordance with Rule 61 of Bangladesh Securities and Exchange Commission's (Mutual Fund) 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.

3.22 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 period	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 Arrangements	11	N/A
Disclosure of Interests in other Entities	12	N/A
Fair Value Measurement	13	Applied
Regulatory Deferral Accounts	14	N/A
Revenue from contracts with customers	15	Applied
Leases	16	N/A

3.23 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) 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 period's presentation.



Notes	Particulars	Amount in BDT	
		30-Jun-26	31-Dec-25
5.00	**Investments (Market value)**		
	Shares (N: 5.01)	258,655,989	207,171,610
	Bonds (N: 5.02)	58,700,606	57,647,408
	Mutual Funds (N: 5.03)	31,979,579	26,518,179
	Total	**349,336,174**	**291,337,197**

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	Total market /Fair Value (BDT)	Total cost	Total market /Fair Value (BDT)
Shares				
BANKS	76,077,057	62,689,917	70,193,575	51,764,541
ENGINEERING	36,943,510	29,938,738	36,943,510	23,453,001
FOOD AND ALLIED PRODUCTS	51,439,601	28,932,029	51,439,567	30,077,128
FUEL AND POWER	42,709,504	30,230,793	36,076,127	19,993,715
TEXTILES	24,293,099	20,239,048	22,959,664	16,694,355
PHARMACEUTICALS AND CHEMIC	34,198,767	36,975,406	26,238,644	24,773,498
PAPER AND PRINTINGS	188,750	-	188,750	-
CEMENT	32,291,175	18,797,400	32,291,179	15,724,800
IT SECTOR	1,070,136	505,500	1,070,136	324,000
INSURANCE	31,969,737	22,708,279	31,969,737	15,954,690
TELECOMMUNICATION	2,752,377	2,639,442	4,210,091	4,012,883
FINANCE AND LEASING	8,679,475	4,999,436	8,679,475	4,398,998
MISCELLANEOUS	282,500	-	282,500	-
Sub Total	**342,895,689**	**258,655,989**	**322,542,957**	**207,171,610**

5.02 Bonds

G-Sec (T-Bond)	44,929,621	50,293,620	44,929,621	49,676,100
Corporate Bond	12,501,088	8,406,986	12,501,088	7,971,308
Sub Total	**57,430,708**	**58,700,606**	**57,430,708**	**57,647,408**

5.03 Mutual Fund

Close-end Funds	34,329,903	31,979,579	34,329,903	26,518,179
Open end Funds	10,000,000	-	10,000,000	-
Sub Total	**34,329,903**	**31,979,579**	**34,329,903**	**26,518,179**

Annexure- A may kindly be seen for details.

6.00	**Cash & cash equivalents**		
	Main Bank Accounts (N:7.01)	9,381,616	26,431,737
	Dividend Accounts (N:7.02)	36,748,578	35,809,603
		46,130,194	**62,241,339**

6.01 Main Bank Accounts

Name of the Bank and Branches	Account no.		
IFIC Bank PLC (Principal Br)	1001-005565-041	1,190,064	1,262,836
Brac, Motijheel Br.	2074625060001	7,496,603	24,637,497
IFIC Bank PLC (Barisal Branch)	0000005565041	58,685	58,120
Dhaka Bank PLC (SIP)	1061500000526	636,264	473,284
		9,381,616	**26,431,737**

Notes	Particulars			Amount in BDT	
				30-Jun-26	31-Dec-25
6.02	**Dividend Accounts**				
	Name of the Bank and Branches	**Period**	**Account no.**		
	Brac, Shantinagar Br.		2074625060002	21,664,660	19,628,116
	IFIC Bank PLC (Principal Br)	2000-01	1008-111272-041	17,050	16,842
	IFIC Bank PLC (Principal Br)	2001-02	1008-111287-041	41,160	40,418
	IFIC Bank PLC (Principal Br)	2002-03	1008-111299-041	21,467	21,162
	IFIC Bank PLC (Principal Br)	2003-04	1008-111312-041	32,352	31,806
	IFIC Bank PLC (Principal Br)	2004-05	1008-111328-041	0.21	0.21
	IFIC Bank PLC (Principal Br)	2005-06	1008-111345-041	17,149	46,220
	IFIC Bank PLC (Principal Br)	2006-07	1008-111364-041	5,802	44,957
	IFIC Bank PLC (Principal Br)	2007-08	1008-000124-041	29,303	28,824
	IFIC Bank PLC (Principal Br)	2008-09	1008-000228-041	28,291	86,120
	IFIC Bank PLC (Principal Br)	2009-10	1008-000260-041	28,162	27,708
	IFIC Bank PLC (Principal Br)	2010-11	1008-000350-041	17,273	94,950
	IFIC Bank PLC (Principal Br)	2011-12	1008-000440-041	12,768	100,339
	IFIC Bank PLC (Principal Br)	2012-13	1008-000514-041	17,210	94,890
	IFIC Bank PLC (Principal Br)	2013-14	1008-000584-041	8,103	47,457
	IFIC Bank PLC (Principal Br)	2014-15	1008-000665-041	4,960	4,985
	Jamuna Bank PLC (Shantinagar Br)	2017	1201000018221	3,536,791	3,519,911
	Jamuna Bank PLC (Shantinagar Br)	2018	1201000018345	3,206,004	3,190,756
	Jamuna Bank PLC (Shantinagar Br)	2019	1201000018458	2,092,403	2,082,650
	Jamuna Bank PLC (Shantinagar Br)	2020	1201000018639	2,002,105	1,992,797
	Jamuna Bank PLC (Shantinagar Br)	2021	1201000018855	3,899,757	3,881,086
	IFIC Bank PLC (Principal Br)	2022	0100-100481-041	24,495	268,587
	IFIC Bank PLC (Principal Br)	2023	0100-100596041	4,150	82,865
	IFIC Bank PLC (Principal Br)	2024	0220043074041	37,162	476,155
	Sub Total			**36,748,578**	**35,809,603**
7.00	**Others**				
	Dividend receivable			4,222,987	4,119,611.50
	Interest receivable			2,245,345	1,297,368.13
	Advanced & Pre- payment (Note: 7.01)			831,499	983,223.16
				7,299,831	**6,400,203**
7.01	**Advanced & Pre- payment**				
	Advanced Trustee Fee			166,308	155,498
	Advanced BSEC Fee			165,191	327,726
	Receivable from Company (ISTCL))			500,000	500,000
				831,499	**983,223**
	Annexure-C may kindly be seen for details of dividend & interest receivable.				
8.00	**Unit capital**		**Number of Holders**		
	Opening balance			341,001,850	340,867,810
	Add: Unit sold during the Period			1,388,930	12,724,360
				342,390,780	**353,592,170**
	Less: unit surrender by holder			(5,747,180)	(12,590,320)
	Closing Balance		**1,839**	**336,643,600**	**341,001,850**
	The unit capital represents 3,36,64,360 number of units of Tk 10 each.				
9.00	**Unit premium reserve**				
	Opening balance			9,153,039	8,912,858
	Add: Premium on sales of unit			180,552	1,058,038
	Less: Premium refunded on surrendered of unit			(61,676)	(817,857)
	Closing Balance			**9,271,914**	**9,153,039**

Notes	Particulars	Amount in BDT	
		30-Jun-26	31-Dec-25
10.00	**Retained earnings**		
	Opening balance	(38,712,679)	(31,064,438)
	Add: Net income for the Period	50,291,951	(7,648,241)
	Closing Balance	**11,579,272**	**(38,712,679)**
11.00	**Dividend Equalization Fund**		
	Opening balance	6,547,931	27,000,000
	less: Dividend paid for FY 2024	-	(20,452,069)
	Closing Balance	**6,547,931**	**6,547,931**
12.00	**Unclaimed/ Dividend payable**		
	Opening balance	35,318,095	34,521,145
	Add: Addition for this Period	-	20,452,069
	Less: Dividend credited to investors account	-	(19,655,119)
	Closing Balance	**35,318,095**	**35,318,095**
12.01	**Period wise breakup of unclaimed/ Dividend payable**		
	Dividend payable up to FY 2014-15	12,867,193	12,867,193
	Dividend payable 2017	3,509,575	3,509,575
	Dividend payable 2018	3,181,459	3,181,459
	Dividend payable 2019	2,073,507	2,073,507
	Dividend payable 2020	1,929,084	1,929,084
	Dividend payable 2021	3,862,818	3,862,818
	Dividend payable 2022	3,058,502	3,058,502
	Dividend payable 2023	3,159,231	3,159,231
	Dividend payable 2024	1,676,725	1,676,725
	Sub Total	**35,318,095**	**35,318,095**
13.00	**Current liabilities**		
	Management fee payable to IAMPLC	3,200,605	6,307,898
	Custodian fee payable to ICB	162,254	324,048
	Audit fee payable	40,000	36,225
	SIP- Fractional Amount of Investor	528	333
	Others Suspense	2,000	2,000
	Total current liabilities	**3,405,387**	**6,670,504**
14.00	**Non Performing Investment**		
	Total Cost Value	60,818,494	17,999,661
	Less:Total Market Value	(31,174,421)	(7,878,845)
	Accumuleted Erosion/Deficit Value	**29,644,073**	**10,120,816**

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	34,195,002	15,207,017	-	-
FOOD AND ALLIED PRODUCTS	88,890	-	88,890	-
FUEL AND POWER	17,425,159	11,729,905	10,831,999	5,467,479
FUNDS	7,640,093	4,237,500	5,516,855	2,367,500
MISCELLANEOUS	282,500	-	282,500	-
PAPER AND PRINTINGS	188,750	-	188,750	-
TEXTILES	998,100	-	1,090,667	43,866
	60,818,494	**31,174,421**	**17,999,661**	**7,878,845**

Notes	Particulars	Amount in BDT	
		30-Jun-26	31-Dec-25
15.00	**Net Asset Value (NAV) Per Unit (At Cost Price) :**		
	Total Assets (Investment considered at cost price)	508,086,316	502,945,110
	Less: Liabilities	38,723,481	41,988,599
	Net Asset Value	**469,362,835**	**460,956,511**
	Number of Units	33,664,360	34,100,185
	NAV per Unit at Cost	**13.94**	**13.52**
16.00	**Net Asset Value (NAV) Per Unit (At Market Price) :**		
	Total Assets	402,766,199	359,978,739
	Less: Liabilities	38,723,481	41,988,599
	Net Asset Value	**364,042,718**	**317,990,141**
	Number of Units	33,664,360	34,100,185
	NAV per Unit at Market	**10.81**	**9.33**
		Jan 01, 2026 to Jan 30, 2026	**Jan 01, 2025 to Jun 30, 2025**
17.00	**Net gain on sale of marketable securities**	**6,182,807**	**33,803**

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

18.00	**Dividend from Investment in Securities**	**5,523,388**	**5,243,765**

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

19.00	**Interest on Bank deposits & bonds**	**4,815,359**	**4,793,812**

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)	**3,200,605**	**3,090,067**

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)	6,935,961,146
Number of Week	21
Average NAV	330,283,864

Particulars/Condition/Break-up	(%)	Average NAV	Fee (BDT)
Not exceeding Taka 5.00 crore	2.5	50,000,000	619,863
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	200,000,000	1,983,562
Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	80,283,864	597,180
Exc. Taka 50 cr.	1.0	-	-
Total		**330,283,864**	**3,200,604.63**

21.00	**Trustee Fee**		
	Trustee Fee for ICB (N:21.01)	**163,785**	**156,415**

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

Average NAV (Total NAV/No. of NAV Week)	330,283,864
Percentage of Trustee Fee	0.10
Trustee Fee	**163,784.60**

Notes	Particulars	Amount in BDT	
		Jan 01, 2026 to Jan 30, 2026	Jan 01, 2025 to Jun 30, 2025
23.00	**Annual BSEC Fee**		
	Annual Fee for BSEC (N:23.01)	**180,525**	**155,179**

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

Net Asset Value (NAV) of the Fund	**364,042,718**
Percentage of BSEC Fee	0.10
Annual BSEC Fee	**180,525.29**

24.00	**Commission to agents**	- **120**

Calculation For the Period 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	10,350	9,318
	Excise Duty	30,000	10,000
	Printing & Stationary	-	42,104
	CDBL charges	7,405	11,262
	Advertisement Expenses	35,504	62,145
	Dividend Distribution expenses	-	8,433
	Annual CDBL Fee & connection charge	46,000	46,000
		129,259	**189,261**

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

26.00	**Calculation of (Provision)/Write back of provision against diminution in value of investment**		
	Unrealized Gain/(Loss) as on January 01	(142,966,371)	(131,167,013)
	Unrealized Gain/(Loss) as on June 30	(105,320,117)	(152,347,302)
	Increase/(decrease)	**37,646,254**	**(21,180,289)**

27.00	**Earnings Per Unit (EPU)**		
	Net profit after Provision	50,291,951	(14,894,753)
	Number of Units	33,664,360	34,351,036
	Earnings Per Unit	**1.49**	**(0.43)**

N.B: Earnings Per Unit (EPU) has been increased due to increase of provision Write back made than previous Period.

28.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities	5,523,388	5,243,765
	Add: Previous Period Dividend Receivable	4,119,612	4,538,544
		9,642,999	**9,782,309**
	Less: Income Tax Deduction at Source	-	
	Less: Current Period Dividend Receivable	(4,222,987)	(3,440,704)
		5,420,012	**6,341,605**

29.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds	4,815,359	4,793,812
	Add: Previous Period Interest Receivable on FDR & Bonds	1,297,368	647,227
		6,112,727	**5,441,039**
	Less: Current Period Interest Receivable on FDR & Bonds	(2,245,345)	(1,426,183)
		3,867,382	**4,014,856**

ICB Asset Management PLC. Accounts Department

Notes	Particulars	Amount in BDT	
		Jan 01, 2026 to Jan 30, 2026	Jan 01, 2025 to Jun 30, 2025
30.00	**Payment of Fees & Expenses**		
	Total Expenses	3,876,428	3,785,934
	Add: Previous Period Operating Expenses payable (N: 30.01)	5,687,281	6,878,464
		9,563,709	**10,664,398**
	Less: Current Period Operating Expenses payable (N: 30.02)	(2,573,888)	(2,932,005)
		6,989,821	**7,732,393**
30.01	**Previous Period Operating Expenses payable**		
	Current Liabilities (Previous Period)	6,670,504	7,396,033
	Less: Advance Payment of Fees, Tax & Suspense's	(983,223)	(517,569)
		5,687,281	**6,878,464**
30.02	**Current Period Operating Expenses payable**		
	Current Liabilities (Current Period)	3,405,387	3,287,494
	Less: Advance Payment of Fees, Tax & Suspense's	(831,499)	(355,489)
		2,573,888	**2,932,005**
31.00	**Sale of Securities (at Cost)**		
	Sales from direct share (Investment at cost price)	15,986,649	42,537
	Add: Sale of Unit Certificates	-	-
	Add: Previous Period Receivable from ISTCL	500,000	500,000
		16,486,649	**542,537**
	Less: Current Period Receivable from ISTCL	(500,000)	(500,000)
		15,986,649	**42,537**
32.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	36,339,372	34,579,386
	Add: Previous Period payable to ISTCL	-	-
		36,339,372	**34,579,386**
	Less: Current Period payable to ISTCL	-	-
		36,339,372	**34,579,386**
33.00	**Dividend paid during the Period**		
	Dividend declared during the Period	-	20,452,069
	Add: Previous Period dividend payable	35,318,095	34,521,145
		35,318,095	**54,973,214**
	Less: Current Period dividend payable	(35,318,095)	(35,748,085)
		-	**19,225,129**
34.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	12,645,697	6,285,536
	Operating Cash Flow Before Changes in Working Capital	**12,645,697**	**6,285,536**
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (34.01)	(1,051,352)	318,884
	Decrease/(Increase) of Current Liabilities (N: 34.02)	(3,113,393)	(3,946,459)
		(4,164,745)	**(3,627,575)**
	Net Cash Generated from Operating Activities	**8,480,951**	**2,657,960**
34.01	**Decrease/(Increase) of Other Current Assets**		
	Add: Previous Period Dividend Receivable	4,119,612	4,538,544
	Less: Current Period Dividend Receivable	(4,222,987)	(3,440,704)
		(103,375)	**1,097,840**
	Add: Previous Period Interest Receivable on FDR & Bonds	1,297,368	647,227
	Less: Current Period Interest Receivable on FDR & Bonds	(2,245,345)	(1,426,183)
		(1,051,352)	**318,884**

Notes	Particulars	Amount in BDT	
		Jan 01, 2026 to Jan 30, 2026	Jan 01, 2025 to Jun 30, 2025
34.02	**(Decrease)/Increase of Current Liabilities**		
	Add: Previous Period Operating Expenses payable	5,687,281	6,878,464
	Less: Current Period Operating Expenses payable	(2,573,888)	(2,932,005)
		3,113,393	**3,946,459**
35.00	**Net Operating Cash Flow**		
	Net cash inflows/(outflows) from operating activities	8,480,951	2,657,960
	Number of Units	33,664,360	34,351,036
	Net Operating Cash Flow Per Unit (NOCFPU)	**0.25**	**0.08**
	N.B: Net operating cash flows per unit (NOCFPU) has been increased due to increase of capital gain than previous Period.		
36.00	**Profit and Earnings Per Unit available for Distribution**		
	Retained Earnings Brought Forward	(38,712,679)	(31,064,438)
	Less: Dividend Paid	-	(20,452,069)
		(38,712,679)	**(51,516,507)**
	Add: Profit for the Period	50,291,951	(14,894,753)
		11,579,272	**(66,411,260)**
	Add: Dividend Equalization Reserve	6,547,931	6,547,931
		18,127,203	**(59,863,329)**
	Number of Units	33,664,360	34,351,036
	Profit Available for Distribution	**0.54**	**(1.74)**

37.00 Dividend Declaration

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

SEVENTH 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 Investment
			Rate	Total	DSE	CSE	Average			
BANK										
1	DHAKA BANK PLC	447,632	12.17	5,446,997.19	12.40	12.30	12.35	5,528,255.20	81,258.01	1.07%
2	DUTCH-BANGLA BANK PLC	219,605	39.76	8,731,574.51	44.40	44.00	44.20	9,706,541.00	974,966.49	1.72%
3	EXIM BANK OF BANGLADESH PLC	820,000	12.48	10,235,196.67	3.00	0.00	1.50	1,230,000.00	(9,005,196.67)	2.01%
4	NCC BANK PLC	1,335,000	11.96	15,960,108.58	16.00	16.10	16.05	21,426,750.00	5,466,641.42	3.14%
5	ONE BANK PLC	336,620	13.87	4,668,762.36	8.00	7.90	7.95	2,676,129.00	(1,992,633.36)	0.92%
6	SHAHJALAL ISLAMI BANK PLC	266,168	18.60	4,950,695.38	18.00	18.20	18.10	4,817,640.80	(133,054.58)	0.97%
7	SOUTHEAST BANK PLC	298,585	12.47	3,722,708.33	10.50	10.40	10.45	3,120,213.25	(602,495.08)	0.73%
8	TRUST BANK PLC	182,500	16.82	3,069,970.99	15.80	15.80	15.80	2,883,500.00	(186,470.99)	0.60%
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)	0.39%
10	UNITED COMMERCIAL BANK PLC	1,212,750	14.26	17,291,043.46	9.00	9.10	9.05	10,975,387.50	(6,315,655.96)	3.40%
	Sector Total:	**5,328,860**		**76,077,057.47**				**62,689,916.75**	**(13,387,140.72)**	**14.97%**
CEMENT										
11	HEIDELBERG MATERIALS BD PLC	16,000	523.08	8,369,331.77	240.30	230.00	235.15	3,762,400.00	(4,606,931.77)	1.65%
12	PREMIER CEMENT MILLS PLC	310,000	77.17	23,921,842.79	48.50	48.50	48.50	15,035,000.00	(8,886,842.79)	4.71%
	Sector Total:	**326,000**	**600.25**	**32,291,174.56**	**288.80**	**278.50**	**283.65**	**18,797,400.00**	**(13,493,774.56)**	**6.36%**
CORPORATE BOND										
13	IBBL MUDARABA PERPETUAL BOND	12,909	968.40	12,501,087.63	664.50	638.00	651.25	8,406,986.25	(4,094,101.38)	2.46%
	Sector Total:	**12,909**	**968.40**	**12,501,087.63**	**664.50**	**638.00**	**651.25**	**8,406,986.25**	**(4,094,101.38)**	**2.46%**
ENGINEERING										
14	AFTAB AUTOMOBILES LIMITED	110,250	60.87	6,710,577.96	31.40	31.50	31.45	3,467,362.50	(3,243,215.46)	1.32%
15	BBS CABLES PLC	98,700	53.70	5,300,147.40	23.50	23.50	23.50	2,319,450.00	(2,980,697.40)	1.04%
16	BSRM STEELS LIMITED	234,166	79.88	18,705,502.14	86.60	85.90	86.25	20,196,817.50	1,491,315.36	3.68%
17	GPH ISPAT LTD.	55,725	39.60	2,206,437.96	18.00	18.00	18.00	1,003,050.00	(1,203,387.96)	0.43%
18	MARK BD. SHILPA AND ENG LTD.	5,000	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00%
19	RUNNER AUTOMOBILES PLC	69,542	57.82	4,020,844.80	42.90	42.00	42.45	2,952,057.90	(1,068,786.90)	0.79%
	Sector Total:	**573,383**	**291.86**	**36,943,510.26**	**202.40**	**200.90**	**201.65**	**29,938,737.90**	**(7,004,772.36)**	**7.27%**
FINANCIAL INSTITUTIONS										
20	DBH FINANCE PLC	126,408	68.66	8,679,475.30	41.00	38.10	39.55	4,999,436.40	(3,680,038.90)	1.71%
	Sector Total:	**126,408**	**68.66**	**8,679,475.30**	**41.00**	**38.10**	**39.55**	**4,999,436.40**	**(3,680,038.90)**	**1.71%**
FOOD AND ALLIED										
21	ALPHA TOBACCO MANUFACTURING CO. LTD.	3,400	24.60	83,640.00	0.00	0.00	0.00	0.00	(83,640.00)	0.02%
22	BATBC LIMITED	87,105	385.50	33,578,749.53	219.60	220.80	220.20	19,180,521.00	(14,398,228.53)	6.61%
23	GULF FOODS LIMITED	500	10.50	5,250.00	0.00	0.00	0.00	0.00	(5,250.00)	0.00%
24	MEGHNA SHRIMP CULTURE LTD.	7,320	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00%
25	MEGHNA VEGETABLE OIL INDS LTD.	4,800	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00%
26	OLYMPIC INDUSTRIES PLC	61,934	286.95	17,771,961.91	155.00	159.90	157.45	9,751,508.30	(8,020,453.61)	3.50%
	Sector Total:	**165,059**	**707.55**	**51,439,601.44**	**374.60**	**380.70**	**377.65**	**28,932,029.30**	**(22,507,572.14)**	**10.12%**
FUEL AND POWER										
27	ASSOCIATED OXYGEN LIMITED	200,000	32.97	6,593,160.00	18.40	18.40	18.40	3,680,000.00	(2,913,160.00)	1.30%
28	DOREEN POWER GENERATIONS & SYSTEMS L	11,200	63.82	714,783.36	30.30	30.60	30.45	341,040.00	(373,743.36)	0.14%
29	LINDE BANGLADESH LIMITED	12,008	######	15,474,880.82	715.20	712.50	713.85	8,571,910.80	(6,902,970.02)	3.05%
30	MJL BANGLADESH PLC	67,250	92.54	6,223,550.02	94.50	95.00	94.75	6,371,937.50	148,387.48	1.22%
31	PADMA OIL PLC	16,000	179.45	2,871,130.85	202.00	200.00	201.00	3,216,000.00	344,869.15	0.57%
32	POWER GRID CO. OF BANGLADESH LTD.	201,752	53.69	10,831,999.12	39.60	40.20	39.90	8,049,904.80	(2,782,094.32)	2.13%
	Sector Total:	**508,210**	######	**42,709,504.17**	**1,100.00**	**1,096.70**	**1,098.35**	**30,230,793.10**	**(12,478,711.07)**	**8.41%**
G-SEC (T.BOND)										

ICB Asset Management PLC. Accounts Department

33	10 Years BGTB 20/06/2034 [C.R 12.60%]	30,000	103.01	3,090,200.00	113.02	113.02	113.02	3,390,600.00	300,400.00	0.61%
34	20Y BGTB 25/01/2043 [C.R 8.89%]	300,000	77.72	23,316,950.00	90.35	90.35	90.35	27,105,000.00	3,788,050.00	4.59%
35	5Y BGTB 13/12/2028 [C.R 10.35%]	198,000	93.55	18,522,466.20	99.99	99.99	99.99	19,798,020.00	1,275,553.80	3.65%
	Sector Total:	**528,000**	**274.28**	**44,929,616.20**	**303.36**	**303.36**	**303.36**	**50,293,620.00**	**5,364,003.80**	**8.84%**
INSURANCE										
36	ASIA PACIFIC GENERAL INSURANCE PLC	200,000	66.30	13,260,545.46	45.40	46.00	45.70	9,140,000.00	(4,120,545.46)	2.61%
37	EASTLAND INSURANCE PLC	260,000	38.12	9,910,219.84	26.00	26.00	26.00	6,760,000.00	(3,150,219.84)	1.95%
38	NITOL INSURANCE PLC	132,147	44.91	5,934,368.69	34.30	32.40	33.35	4,407,102.45	(1,527,266.24)	1.17%
39	PHOENIX INSURANCE PLC	16,000	56.21	899,294.99	43.60	43.50	43.55	696,800.00	(202,494.99)	0.18%
40	SANDHANI LIFE INSURANCE CO. LTD	67,634	29.06	1,965,308.12	25.30	25.10	25.20	1,704,376.80	(260,931.32)	0.39%
	Sector Total:	**675,781**	**234.59**	**31,969,737.10**	**174.60**	**173.00**	**173.80**	**22,708,279.25**	**(9,261,457.85)**	**6.29%**
IT SECTOR										
41	AAMRA TECHNOLOGIES LIMITED	30,000	35.67	1,070,136.20	16.90	16.80	16.85	505,500.00	(564,636.20)	0.21%
	Sector Total:	**30,000**	**35.67**	**1,070,136.20**	**16.90**	**16.80**	**16.85**	**505,500.00**	**(564,636.20)**	**0.21%**
MISCELLANEOUS										
42	BANGLADESH LUGGAGE INDUSTRIES LTD	10,000	28.25	282,500.00	0.00	0.00	0.00	0.00	(282,500.00)	0.06%
	Sector Total:	**10,000**	**28.25**	**282,500.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(282,500.00)**	0.06%
43	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										
44	ACME LABORATORIES LTD.	20,000	77.28	1,545,584.96	82.40	81.70	82.05	1,641,000.00	95,415.04	0.30%
45	ACME PESTICIDES LIMITED	100,000	31.96	3,196,380.00	23.20	23.30	23.25	2,325,000.00	(871,380.00)	0.63%
46	ADVANCED CHEMICAL INDUSTRIES PLC	22,848	206.65	4,721,569.84	201.90	204.00	202.95	4,637,001.60	(84,568.24)	0.93%
47	SQUARE PHARMACEUTICALS PLC	126,606	195.37	24,735,232.35	224.00	224.20	224.10	28,372,404.60	3,637,172.25	4.87%
	Sector Total:	**269,454**	**511.27**	**34,198,767.15**	**531.50**	**533.20**	**532.35**	**36,975,406.20**	**2,776,639.05**	**6.73%**
TELECOMMUNICATION										
48	GRAMEEN PHONE LTD.	10,140	271.44	2,752,377.05	259.60	261.00	260.30	2,639,442.00	(112,935.05)	0.54%
	Sector Total:	**10,140**	**271.44**	**2,752,377.05**	**259.60**	**261.00**	**260.30**	**2,639,442.00**	**(112,935.05)**	**0.54%**
TEXTILE										
49	ARGON DENIMS LIMITED	727,950	24.06	17,514,121.72	19.80	19.50	19.65	14,304,217.50	(3,209,904.22)	3.45%
50	BANGLADESH DYEING & FINISHING IND. LTD.	2,000	64.25	128,500.00	0.00	0.00	0.00	0.00	(128,500.00)	0.03%
51	BANGLADESH ZIPPER INDUSTRIES LTD	7,500	43.75	328,125.00	0.00	0.00	0.00	0.00	(328,125.00)	0.06%
52	CHIC TEX LIMITED	24,000	2.70	64,800.00	0.00	0.00	0.00	0.00	(64,800.00)	0.01%
53	EAGLE STAR TEXTILE MILLS LTD.	16,550	9.90	163,845.00	0.00	0.00	0.00	0.00	(163,845.00)	0.03%
54	HWA WELL TEXTILES (BD) PLC	129,865	44.51	5,780,876.88	46.40	45.00	45.70	5,934,830.50	153,953.62	1.14%
55	M. HOSSAIN GARMENTS WASHING & DYING LT	5,000	34.75	173,750.00	0.00	0.00	0.00	0.00	(173,750.00)	0.03%
56	MITA TEXTILES LTD.	6,600	6.18	40,755.00	0.00	0.00	0.00	0.00	(40,755.00)	0.01%
57	SREEPUR TEXTILE MILLS LTD.	10,350	9.50	98,325.00	0.00	0.00	0.00	0.00	(98,325.00)	0.02%
	Sector Total:	**929,815**	**239.60**	**24,293,098.60**	**66.20**	**64.50**	**65.35**	**20,239,048.00**	**(4,054,050.60)**	**4.78%**

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 Investment
			Rate	Total						
CLOSE-END MUTUAL FUNDS										
58	AB BANK FIRST MUTUAL FUND	300,000	5.61	1,684,239.24	3.25	975,000.00	(709,239.24)	1,684,239.24	-	0.33%
59	EBL FIRST MUTUAL FUND	100,000	6.94	693,844.39	4.00	400,000.00	(293,844.39)	561,850.00	(131,994.39)	0.14%
60	GRAMEEN ONE : SCHEME TWO	1,708,000	15.63	26,689,805.80	12.85	21,947,800.00	(4,742,005.80)	24,680,600.00	(2,009,205.80)	5.25%
61	NCCBL MUTUAL FUND-1	250,000	8.49	2,123,238.00	4.45	1,112,500.00	(1,010,738.00)	1,965,625.00	(157,613.00)	0.42%
62	POPULAR LIFE FIRST MUTUAL FUND	350,000	5.53	1,936,365.03	3.20	1,120,000.00	(816,365.03)	1,936,365.03	-	0.38%
63	TRUST BANK 1ST MUTUAL FUND	200,000	6.01	1,202,406.02	3.15	630,000.00	(572,406.02)	1,150,900.00	(51,506.02)	0.24%
	Sector Total:	**2,908,000**	**48.22**	**34,329,898.48**	**30.90**	**26,185,300.00**	**(8,144,598.48)**	**31,979,579.27**	**(2,350,319.21)**	**6.76%**
OPEN-END MUTUAL FUNDS										
64	UFS Bank Asia Unit Fund	2,000,000	10.00	20,000,000.00	0.00	0.00	(20,000,000.00)	0.00	(20,000,000.00)	3.94%
	Sector Total:	**2,000,000**		**20,000,000.00**		**0.00**	**(20,000,000.00)**	**0.00**	**(20,000,000.00)**	**3.94%**
	Grand Total:	**14,407,019**		**454,656,291.61**		**343,541,895.15**	**(111,114,396.46)**	**349,336,174.42**	**(105,320,117.19)**	**89.48%**

ICB Asset Management PLC Accounts Department

SEVENTH ICB UNIT FUND
(Managed by ICB Asset Management PLC)
STATEMENT OF PROFIT ON SALE OF INVESTMENT
For the Period January 01, 2026 To June 30, 2026

Annexure-B

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Ammount in BDT	
					Total Sale Amount	Profit/(Loss)
BANK						
1	CITY BANK PLC	350,000	31.52	18.51	11,033,682.41	4,554,472.41
2	DUTCH-BANGLA BANK PLC	28,000	44.41	39.76	1,243,508.00	130,228.00
3	NCC BANK PLC	225,000	16.86	11.95	3,793,897.00	1,105,147.00
Sub Total:					**16,071,087.41**	**5,789,847.41**
FUEL AND POWER						
4	JAMUNA OIL COMPANY PLC	5,740	180.64	167.34	1,036,860.12	76,345.92
Sub Total:					**1,036,860.12**	**76,345.92**
PHARMACEUTICALS AND CHEMICALS					1,036,860.12	76,345.92
5	ACI FORMULATIONS PLC	368	141.52	135.47	52,078.04	2,224.93
Sub Total:					**52,078.04**	**2,224.93**
TANNERY INDUSTRIES					52,078.04	2,224.93
6	APEX FOOTWEAR LIMITED	7,598	205.39	184.93	1,560,525.50	155,457.05
Sub Total:					**1,560,525.50**	**155,457.05**
TELECOMMUNICATION					1,560,525.50	155,457.05
7	BD SUBMARINE CABLES PLC	11,948	147.20	132.84	1,758,741.87	171,568.95
Sub Total:					**1,758,741.87**	**171,568.95**
TEXTILE					1,758,741.87	171,568.95
8	SHASHA DENIMS PLC	81,654	20.12	19.72	1,643,283.05	33,049.84
9	TALLU SPINNING MILLS LTD.	6,908	6.79	13.40	46,880.45	(45,686.75)
Sub Total:					**1,690,163.50**	**(12,636.91)**
Grand Total:					**22,169,456.44**	**6,182,807.35**

ICB Asset Management Co. Accounts Department

SEVENTH ICB UNIT FUND
(Managed by ICB Asset Management PLC)
As at June 30, 2026
Dividend Receivable

Annexure-C

Sl No	Company Name	Record Date	Number of Shares	Cash Dividend	Gross Dividend
1	2	3	4	5	6=(4*5)/10
1	AAMRA TECHNOLOGIES LIMITED	19-Nov-23	30000	10.00	3,000.00
2	ASIA PACIFIC GENERAL INSURANCE PLC	21-May-26	200000	14.00	280,000.00
3	DBH FINANCE PLC	4-Jun-26	126408	15.00	189,612.00
4	DHAKA BANK PLC	18-May-26	447632	10.00	447,632.00
5	EASTLAND INSURANCE PLC	2-Jun-26	260000	10.00	260,000.00
6	HEIDELBERG MATERIALS BANGLADESH PLC	20-May-26	16000	11.00	17,600.00
7	LINDE BANGLADESH LIMITED	29-Apr-26	12008	100.00	120,080.00
8	NCC BANK PLC	21-May-26	1500000	17.00	2,550,000.00
9	NITOL INSURANCE PLC	10-May-26	132147	10.00	132,147.00
10	PHOENIX INSURANCE PLC	9-Jun-26	16000	12.00	19,200.00
11	SOUTHEAST BANK PLC	21-May-26	279052	3.00	83,715.60
12	TRUST BANK PLC	11-Jun-26	150000	8.00	120,000.00
Total					**4,222,986.60**

SEVENTH ICB UNIT FUND
(Managed by ICB Asset Management PLC)
DIVIDEND INCOME
For the Period January 01, 2026 To June 30, 2026

Annexure-D

SI	Company Name	Record Date	Number of Shares	Cash Dividend %	Gross Dividend
1	2	3	4	5	6=(4*5)/10
1	ASIA PACIFIC GENERAL INSURANCE PLC	21-May-26	200,000	14.00	280,000.00
2	BATBC LIMITED	1-Apr-26	87,105	30.00	261,315.00
3	DBH FINANCE PLC	4-Jun-26	126,408	15.00	189,612.00
4	DHAKA BANK PLC	18-May-26	447,632	10.00	447,632.00
5	DUTCH-BANGLA BANK PLC	19-May-26	235,815	25.00	589,537.50
6	EASTLAND INSURANCE PLC	2-Jun-26	260,000	10.00	260,000.00
7	FU-WANG CERAMIC INDUSTRY LTD. (Frac.Div)				60.00
8	GRAMEEN PHONE LTD.	3-Mar-26	10,140	105.00	106,470.00
9	HEIDELBERG MATERIALS BANGLADESH PLC	20-May-26	16,000	11.00	17,600.00
10	LINDE BANGLADESH LIMITED	29-Apr-26	12,008	100.00	120,080.00
11	NCC BANK PLC	21-May-26	1,500,000	17.00	2,550,000.00
12	NITOL INSURANCE PLC	10-May-26	132,147	10.00	132,147.00
13	PHOENIX INSURANCE PLC	9-Jun-26	16,000	12.00	19,200.00
14	SHAHJALAL ISLAMI BANK PLC	30-Apr-26	266,168	13.00	346,018.40
15	SOUTHEAST BANK PLC	21-May-26	279,052	3.00	83,715.60
16	TRUST BANK PLC	11-Jun-26	150,000	8.00	120,000.00
Total=					**5,523,387.50**



SEVENTH ICB UNIT FUND

Interest Income

For the Period January 01, 2026 To June 30, 2026

Annexure-E

Sl	Company/Bank Name	Year	Account no.	Amount in BDT
A	**Interest income on short term deposit**			
1	IFIC Bank PLC (Principal Br)		1001-005565-041	40,741.05
2	Brac, Shantinagar Br.		2074625060001	307,770.54
3	IFIC Bank PLC (Barisal Branch)		0000005565041	1,313.03
4	Dhaka Bank PLC (SIP)		1061500000526	13,554.23
5	Brac, Shantinagar Br.		2074625060002	846,889.52
6	IFIC Bank PLC (Principal Br)	2000-01	1008-111272-041	380.50
7	IFIC Bank PLC (Principal Br)	2001-02	1008-111287-041	913.90
8	IFIC Bank PLC (Principal Br)	2002-03	1008-111299-041	478.22
9	IFIC Bank PLC (Principal Br)	2003-04	1008-111312-041	719.04
10	IFIC Bank PLC (Principal Br)	2004-05	1008-111328-041	-
11	IFIC Bank PLC (Principal Br)	2005-06	1008-111345-041	1,102.11
12	IFIC Bank PLC (Principal Br)	2006-07	1008-111364-041	1,016.86
13	IFIC Bank PLC (Principal Br)	2007-08	1008-000124-041	651.58
14	IFIC Bank PLC (Principal Br)	2008-09	1008-000228-041	2,342.88
15	IFIC Bank PLC (Principal Br)	2009-10	1008-000260-041	626.34
16	IFIC Bank PLC (Principal Br)	2010-11	1008-000350-041	2,494.88
17	IFIC Bank PLC (Principal Br)	2011-12	1008-000440-041	2,601.71
18	IFIC Bank PLC (Principal Br)	2012-13	1008-000514-041	2,492.97
19	IFIC Bank PLC (Principal Br)	2013-14	1008-000584-041	818.16
20	IFIC Bank PLC (Principal Br)	2014-15	1008-000665-041	148.08
21	Jamuna Bank PLC (Shantinagar Br)	2017	1201000018221	17,454.85
22	Jamuna Bank PLC (Shantinagar Br)	2018	1201000018345	15,822.61
23	Jamuna Bank PLC (Shantinagar Br)	2019	1201000018458	10,327.61
24	Jamuna Bank PLC (Shantinagar Br)	2020	1201000018639	9,882.04
25	Jamuna Bank PLC (Shantinagar Br)	2021	1201000018855	19,245.89
26	IFIC Bank PLC (Principal Br)	2022	0100-100481-041	6,656.32
27	IFIC Bank PLC (Principal Br)	2023	0100-100596041	2,032.22
28	IFIC Bank PLC (Principal Br)	2024	0220043074041	11,754.39
	Sub-Total			**1,320,231.53**
B	**Interest income on listed bond**			
29	IBBL MUDARABA PERPETUAL BOND			960,429.60
30	5Y BGTB 13/12/2028 (TB5Y1228)			1,020,208.60
31	20Y BGTB 25/01/2043 (TB20Y0143)			1,324,300.52
32	10Y BGTB 20/06/2034 (TB10Y0634)			190,188.46
	Sub-Total			**3,495,127.18**
	Grand Total (A+B)			**4,815,358.71**

