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

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

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

EIGHTH 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)		**349,253,139**	**311,376,459**
Investment in Listed Securities	5.00	349,253,139	311,376,459
B) Deposit		-	-
Bank	6.00	-	-
C) Other Current assets		**52,100,229**	**52,415,071**
Cash & Cash Equivalents	7.00	47,791,157	42,628,720
Others	8.00	4,309,071	9,786,351
Total Assets (A+B+C)		**401,353,368**	**363,791,530**
Equity and Liabilities			
D) Unit Holder's Equity		**309,954,909**	**269,502,074**
Unit Capital	9.00	277,025,700	283,855,770
Unit Premium Reserve	10.00	5,142,331	5,230,612
Retained Earnings	11.00	26,959,430	(20,411,756)
Dividend Equalization Fund	12.00	827,447	827,447
E) Liabilities		**91,398,459**	**94,289,456**
Unclaimed/ Dividend Payable	13.00	88,370,587	88,370,587
Current Liabilities	14.00	3,027,873	5,918,870
Total Equity and Liabilities (D+E)		**401,353,368**	**363,791,530**
Non performing Investment (deficit Value)	15.00	**34,306,829**	**43,129,740**
Net Asset Value (NAV) Per Unit			
Net Asset Value-at Cost	16.00	**14.60**	**14.41**
Net Asset Value-at Market	17.00	**11.19**	**9.49**

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

For and on behalf of Trustee and Asset Manager of
Eighth 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

EIGHTH 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 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	18.00	(92,765)	983,894	3,016,581	(20,226)
Dividend from Investment in Shares	19.00	4,654,094	5,402,358	3,782,594	3,505,343
Interest on Bank Deposits & Bonds	20.00	3,285,248	2,494,955	2,468,241	1,363,180
Total Income		**7,846,576**	**8,881,207**	**9,267,416**	**4,848,297**
Expenses					
Management Fee	21.00	2,825,219	2,712,859	1,429,040	1,339,259
Trustee Fee	22.00	138,759	131,268	70,338	64,352
Custodian Fee	23.00	162,458	161,109	82,830	78,443
Annual BSEC Fee	24.00	153,704	132,422	83,740	63,292
Audit Fee		40,000	36,225	-	-
Commission to agents	25.00	145	105	85	-
Other Expenses	26.00	118,957	206,032	59,692	121,485
Total Expenses		**3,439,241**	**3,380,020**	**1,725,725**	**1,666,831**
Profit Before Provision		**4,407,335**	**5,501,188**	**7,541,691**	**3,181,466**
(Provision)/Write Back of Provision	27.00	42,963,851	(17,831,555)	25712152	(15,620,765)
Profit/(Loss) for the Period		**47,371,186**	**(12,330,367)**	**33,253,843**	**(12,439,299)**
Earnings Per Unit (EPU)	28.00	**1.71**	**(0.42)**	**1.20**	**(0.43)**

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

For and on behalf of Trustee and Asset Manager of

Eighth 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

EIGHTH 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	**283,855,770**	**5,230,612**	**827,447**	**(20,411,756)**	**269,502,074**
Unit Capital	(6,830,070)	-	-	-	(6,830,070)
Unit Premium Reserve	-	(88,281)	-	-	(88,281)
Dividend Paid for FY 2024	-	-	-	-	-
Net Income/Loss	-	-	-	47,371,186	47,371,186
Balance as at June 30, 2026	**277,025,700**	**5,142,331**	**827,447**	**26,959,430**	**309,954,909**

EIGHTH ICB UNIT FUND
Statement of Changes in Equity (Unaudited)
For the Period Janaury 01, 2025 To June 30, 2025

Particulars	Amount in BDT				
	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2025	**291,813,820**	**4,533,803**	**12,500,000**	**(17,542,768)**	**291,304,855**
Unit Capital	678,600	-	-	-	678,600
Unit Premium Reserve	-	(60,128)	-	-	(60,128)
Dividend Paid for FY 2024	-	-	(11,672,553)	-	(11,672,553)
Net Income/Loss	-	-	-	108,931	108,931
Balance as at June 30, 2025	**292,492,420**	**4,473,676**	**827,447**	**(17,433,837)**	**280,359,706**

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

EIGHTH 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 Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025
Cash Flows from Operating Activities			
Dividend from Investment in Securities	29.00	10,748,548	10,678,526
Interest on Bank Deposits & Bonds	30.00	2,545,689	2,672,045
Profit on Sale of Investments	18.00	(92,765)	983,894
Payment of Fees & Expenses	31.00	(6,207,854)	(6,843,955)
Net Cash Inflows/(Outflows) from		**6,993,618**	**7,490,510**
Cash Flows from Investment Activities			
Sale of Securities (At Cost)	32.00	42,276,232	4,628,623
Purchase of Securities	33.00	(37,189,061)	(4,875,898)
Encashment of FDR & T-Bill		-	14,857,800
Net Cash Inflows/(Outflows) from		**5,087,170**	**14,610,525**
Cash Flows from Financing Activities			
Unit Capital Sold		693,930	1,235,260
Unit Capital Surrendered		(7,524,000)	(556,660)
Premium Received on Sales		51,897	(123,493)
Premium Refunded on Surrender of Units		(140,178)	63,365
Dividend Paid During the Period	34.00	-	(10,134,526)
Net Cash Inflows/(Outflows) from		**(6,918,351)**	**(9,516,054)**
Increase/(Decrease) in Cash		**5,162,438**	**12,584,981**
Cash & Cash Equivalents at beginning		42,628,720	17,911,445
Cash & Cash Equivalents at end of the Period		**47,791,157**	**30,496,426**
Net Operating Cash Flows Per Unit (NOCFPI	35.00	**0.25**	**0.26**

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

EIGHTH 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 the Fund

The EIGHTH ICB Unit Fund (hereinafter referred to as 'the Fund') was established under a Trust Deed (Trust Act, 1882) executed on January 25, 2017 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 Marchl 15, 2017 (Registration No: SEC/Mutual Fund/2017/78) under the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001. The prospectus was approved by the BSEC on January 29, 2017 in accordance with the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001. The operations of the Fund was commenced on May 15, 2016.

ICB Asset Management PLC is the Manager of the Fund. The company was created as part of the restructuring program of ICB under Capital Market Development Program (CMDP) initiated by the Government of the Peoples' Republic of Bangladesh and the Asian Development Bank (ADB). The Company was incorporated as a public limited company under the Companies Act, 1994 with the Registrar of Joint Stock Companies and Firms on December 05, 2000 with an authorized capital of Tk 100 crore and a nominal paid up capital of Tk 2 lac which was subsequently increased to Tk 88.59 crore. Registration of the company with the SEC has been completed on October 14, 2001. The Company became operational from July 01, 2002 as per government gazette notification.

1.02 Objectives of the Fund

EIGHTH 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

2.02 Reporting period

These financial statements cover 06 (Three) 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., 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 year in which the estimate is revised if the revision affects only that year, or in the year of revision and future year if the revision affects both current and future year.

2.07 Taxation

The income of the fund is exempted from Income Tax as per Income Tax Act, 2023 dated 22 June 2023, under sixth schedule-part A section 10 clauses (ka) and Income Tax Poripatra 2023-24 clause 6; hence no provision for tax is required. Source tax is not applicable on cash dividend and interest income of mutual Fund under as per Income Tax Poripatra 2023-24 clause 6.6 (7).

Unit holders of the Fund are liable to pay withholding tax on dividend income as per Section 117 of Income Tax Act, 2023. The Tax deduction rates are as under:

Unit holders Criteria	Status	Tax Rate
In case of Company	Resident or non-resident (u/s 102)	20%
In case of individual	Non-resident (u/s 119)	30%
In case of individual	Resident (if have TIN)	10%
In case of individual	Resident (if have no TIN)	15%

2.08 Financial Risk Management

The company seeks to reduce financial risks (specially market risk- interest rate, currency & price, credit risk, liquidity risk and concentration risk) by employing and overseeing professional and experienced portfolio advisers that regularly monitor the Funds' positions and market events and diversify investment portfolios within the constraints of each Fund's investment objectives, investment strategies and applicable company's policies and procedures.

2.09 Comparative information

As guided in paragraph 36 and 38 of IAS-1: 'Presentation of Financial Statement' of comparative information in respect of the previous year have presented in all numerical information in the financial statement and the narrative and descriptive information where, it is relevant for understanding of the current year's financial statements.

2.10 Components of Financial Statements

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

- Ø Statement Of Financial Position as at June 30, 2026;
- Ø Statement Of Profit Or Loss And Other Comprehensive Income for the period from January 01, 2026 to June 30, 2026;
- 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 listed securities.

3:01:03 Not more than 25 (twenty-five) percent of the total assets of the Scheme of the Fund shall be invested in Fixed Income Securities.

3:01:04 Not more than 15 (fifteen) percent of the total assets of the Scheme of the Fund shall be invested in pre-IPOs at one time.

3:01:05 All money collected under the Fund shall be invested only in encashable/transferable instruments, securities whether in money market or capital market or privately placed pre-IPO equity, G-Sec, preference shares, debentures or securitized debts.

3.02 Valuation policy

Valuation of various investments as per prospectus (4.4) of the fund is made as under:

3.02.01: Listed securities (other than mutual Fund) has valued at market value as per International Financial Reporting Standards (IFRSs) 9 guidelines. Mutual Fund securities are valued at lower of 85% of Net Asset Value (NAV), cost price and market price as per SRO No. SEC/CMRRCD/2009-193/172 dated June 30, 2015 of BSEC ;

3.02.02: Pursuant to Rule 58 of Bangladesh Securities and Exchange Commission's (Mutual Fund) 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

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) 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 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 fund.

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

3.04.4: The Fund may create a dividend equalization reserve by suitable appropriation from the income of the Scheme to ensure consistency in dividend disbursement for each 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 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 brokerage commission (Tk. 0.20) on sale of shares (Note 18).

b) Dividend Income

Dividend income on investment in securities has been recognized on an accrual basis as per IAS 1 (27). Dividends are recognized immediately after the record date as per industry practice, though as per IFRS-9 'Financial Instrument' dividends should be recognized when shareholders' right to receive dividends is established (Note 19).

ICB Asset Management PLC

c) Interest Income

Interest income comprises of interest income on fund kept at the bank account, treasury instruments, term deposit receipts (TDRs) and corporate bonds. Interest Income as per IAS-1 (27) has been recognized on an accrual basis (Note 20).

3.06 Management fee

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

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

The management fee is calculated on the closing of each day of the week based on that week's average NAV of the Fund and they are accumulated up to the closing date of the financial statements. The computation of management fee for the period is stated in (Note 21).

3.07 Trustee fee

As per trust Deed (4.2.21)The Trustee is entitled to an annual Trustee Fee of @ 0.10% on weekly average NAV of the Fund on semi annual in advance basis during the entire life of the Fund. The computation of trustee fee for the period is stated in (Note 22).

3.08 Custodian fee

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

3.09 Annual BSEC fee

As per Rule 11 (1) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Rules 2001, Fund is required to pay an annual fee to BSEC an amount equal to @ 0.10% of the Net Asset Value (NAV) of the Fund or Tk 1,00,000.00 whichever is higher. The computation of custodian fee for the period is stated in (Note 24).

3.10 CDBL Fee

The Central Depository of Bangladesh (CDBL) Annual fee for the Fund shall be Taka 46,000 (Taka Forty six thousand) only. As per BSEC order (under Forth schedule 6-Ga) Dated August 04, 2016 (Gazette published on September 24, 2016), by the government of Bangladesh. CDBL Charges was paid as per Annexure A-1 of CDBL Buy Laws (3.7).

3.11 Provisions

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

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

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 Non-Performing Investments

Non-Performing Investments means any investment from which no interest or dividend has been received for more than two Periods up to the end of the mutual fund's accounting Period

3.19 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).

3.20 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 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 I8(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.

3.22 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.



3.23 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 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 Arragements	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

3.24 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) 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	**Investment in Listed Securities**		
	Shares (5.01)	298,659,815	258,768,590
	Bonds (5.02)	28,541,520	31,247,900
	Close End Mutual Funds (5.03)	22,051,805	21,359,969
	Total	**349,253,139**	**311,376,459**

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 (BDT)	Fair Market Price (BDT)	Total Cost Price (BDT)	Fair Market Price (BDT)
5.01	**Shares**				
	BANK	40,755,657	36,844,345	37,927,654	33,775,385
	ENGINEERING	29,426,765	25,004,590	32,679,157	16,238,795
	FOOD AND ALLIED PRODUCTS	21,642,689	14,454,168	21,642,689	14,488,683
	FUEL AND POWER	118,105,638	85,494,989	118,105,510	78,419,386
	TEXTILES	14,796,754	12,110,261	14,178,339	9,439,539
	PHARMACEUTICALS AND CHEMI	71,505,281	51,276,228	70,117,965	40,939,647
	PAPER AND PRINTINGS	402,981	-	402,981	-
	CEMENT	33,846,196	25,176,867	33,846,196	19,517,617
	TANNERY INDUSTRIES	5,219,750	5,517,743	2,167,268	1,968,613
	INSURANCE	17,294,866	13,106,939	23,199,927	13,778,590
	TELECOMMUNICATION	23,833,490	21,604,900	25,149,550	22,703,283
	FINANCE AND LEASING	8,279,027	4,743,785	8,279,027	4,174,051
	others(ATB)	3,325,000	3,325,000	-	
	MISCELLANEOUS	60,738	-	60,738	-
	NON LISTED SECURITIES		-	3,325,000	3,325,000
	Sub Total	**388,494,832**	**298,659,815**	**391,081,999**	**258,768,590**
5.02	**Bonds**				
	G-Sec (T-Bond)	18,522,466	19,798,020.00	18,522,466	19,760,400
	Corporate Bond	12,227,160	8,743,500.00	14,727,160	11,487,500
	Sub Total	**30,749,626**	**28,541,520**	**33,249,626**	**31,247,900**
5.03	**Mutual Fund**				
	Close-end Funds	24,424,166	22,051,805	24,424,166	21,359,969
	Sub Total	**24,424,166**	**22,051,805**	**24,424,166**	**21,359,969**

Annexure- A may kindly be seen for details.

6.00	**Deposit**		
	Name of the Bank and Branches		
	FDR	-	-
	Treasury Bill	-	-
		-	-
7.00	**Cash & cash equivalents**		
	Main Bank Accounts (7.01)	13,482,785	9,104,918
	Dividend Accounts (7.02)	34,308,372	33,523,802
		47,791,157	**42,628,720**

7.01	**Main Bank Accounts**			
	Name of the Bank and Branches	**Account no.**		
	IFIC Bank PLC (Principal Branch)	1001-449655-041	992,046	837,253
	Brac Bank PLC, Motijheel Br.	2074625660001	12,435,967	8,256,223
	Dhaka Bank PLC (SIP)	1061500000537	54,773	11,442
			13,482,785	**9,104,918.06**



Notes	Particulars			Amount in BDT	
				30-Jun-26	31-Dec-25
7.02	**Dividend Accounts**				
	Name of the Bank and Branches	Period	Account no.		
	Brac, Shantinagar Br.		2074625660001	15,944,462	14,374,280
	IFIC Bank PLC (Principal Branch)	2000-01	1008-111273-041	13,357	13,231
	IFIC Bank PLC (Principal Branch)	2001-02	1008-111288-041	7,989	7,982
	IFIC Bank PLC (Principal Branch)	2002-03	1008-111300-041	7,072	36,608
	IFIC Bank PLC (Principal Branch)	2003-04	1008-111313-041	0	0.28
	IFIC Bank PLC (Principal Branch)	2004-05	1008-111329-041	14,671	14,450
	IFIC Bank PLC (Principal Branch)	2005-06	1008-111346-041	6,125	35,486
	IFIC Bank PLC (Principal Branch)	2006-07	1008-111365-041	15,379	15,139
	IFIC Bank PLC (Principal Branch)	2007-08	1008-000125-041	29,303	28,824
	IFIC Bank PLC (Principal Branch)	2008-09	1008-000229-041	10,989	59,594
	IFIC Bank PLC (Principal Branch)	2009-10	1008-000261-041	5,576	35,145
	IFIC Bank PLC (Principal Branch)	2010-11	1008-000351-041	13,146	71,440
	IFIC Bank PLC (Principal Branch)	2011-12	1008-000441-041	5,065	44,511
	IFIC Bank PLC (Principal Branch)	2012-13	1008-000515-041	3,258	42,744
	IFIC Bank PLC (Principal Branch)	2013-14	1008-000583-041	8,727	38,245
	IFIC Bank PLC (Principal Branch)	2014-15	1008-000666-041	13,820	13,125
	IFIC Bank PLC (Principal Branch)	2015-16	1008-099355-041	5,333	45,337
	Jamuna Bank PLC (Shantinagar Bra	2017	1201000018232	5,095,143	5,070,574
	Jamuna Bank PLC (Shantinagar Bra	2018	1201000018356	59,095	59,375
	Jamuna Bank PLC (Shantinagar Bra	2019	1201000018469	3,083,867	3,069,222
	Jamuna Bank PLC (Shantinagar Bra	2020	1201000018640	2,227,931	2,217,510
	Jamuna Bank PLC (Shantinagar Bra	2021	1201000018866	5,774,059	5,746,139
	IFIC Bank PLC (Principal Branch)	2022	0100-100482-041	11,626	304,930
	IFIC Bank PLC (Principal Branch)	2023	0100100597041	68,396	359,752
	City Bank PLC, VIP Road Branch	2024	1174424067001	1,883,984	1,820,160
	Sub Total			**34,308,372**	**33,523,802**
8.00	**Other**				
	Dividend receivable			2,681,178	8,775,633
	Interest receivable			852,158	112,599
	Advanced & Pre- payment			775,736	898,119
				4,309,071	**9,786,351**
8.01	**Advanced & Pre- payment**				
	Receivable from Company (IAMCL)			500,000	500,000
	Advanced Trustee Fee			138,135	126,316
	Advanced BSEC Fee			137,601	271,803
				775,736	**898,119**
	Annexure-D may kindly be seen for details of dividend & Interest receivable.				
9.00	**Unit capital**		**Number of Holders**		
	Opening balance			283,855,770	291,813,820
	Add: Unit sold during the Period			693,930	1,812,250
				284,549,700	**293,626,070**
	Less: Unit surrender by holder			(7,524,000)	(9,770,300)
	Closing Balance		**5,217**	**277,025,700**	**283,855,770**
	The unit capital represents 27702570 number of units of Tk 10 each.				
10.00	**Unit premium reserve**				
	Opening balance			5,230,612	4,533,803.60
	Less: Premium refunded on surrendered of unit			51,897	875,640
	Add: Premium on sales of unit			(140,178)	(178,831)
	Closing Balance			**5,142,331**	**5,230,612**

Notes	Particulars	Amount in BDT	
		30-Jun-26	31-Dec-25
11.00	**Retained earnings**		
	Opening balance	(20,411,756)	(17,542,768)
	Less: Dividend paid	-	-
		(20,411,756)	**(17,542,768)**
	Add: Net Proft/Loss for the Period	47,371,186	(2,868,987)
	Closing Balance	**26,959,430**	**(20,411,756)**
12.00	**Dividend Equalization Fund**		
	Opening balance	827,447	12,500,000
	less: Dividend paid for FY 2024	-	(11,672,553)
	Closing Balance	**827,447**	**827,447**
13.00	**Unclaimed/ Dividend payable**		
	Opening balance	88,370,587	87,233,479
	Add: Addition for this Period	-	11,672,553
	Less: Dividend credited to investors account	-	(10,535,445)
	Closing Balance	**88,370,587**	**88,370,587**
13.01	**Period wise breakup of unclaimed/ Dividend payable**		
	Dividend payable up to FY 2014-15	58,575,590	58,575,590
	Dividend payable 2017	5,056,579	5,142,616
	Dividend payable 2018	4,448,110	4,522,722
	Dividend payable 2019	3,052,086	3,109,619
	Dividend payable 2020	2,163,520	2,212,836
	Dividend payable 2021	5,704,771	5,822,388
	Dividend payable 2022	3,679,267	3,758,742
	Dividend payable 2023	3,982,431	4,088,966
	Dividend payable 2024	1,708,233	-
	Sub Total	**88,370,587**	**87,233,478**
14.00	**Current liabilities**		
	Management fee payable to IAMPLC	2,825,218	5,555,474
	Custodian fee payable to ICB	162,457	327,135
	Audit fee payable	40,000	36,225
	SIP- Fractional Amount of Investor	52	35
	Unit sales commission payable	145	-
	Total current liabilities	**3,027,873**	**5,918,870**
15.00	**Non Performing Investment**		
	Total Cost Value	57,540,891	58,415,485
	Less:Total Market Value	(23,234,061)	(15,285,745)
	Accumuleted Erosion/Deficit Value	**34,306,829**	**43,129,740**

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	15,467,213	7,309,299	9,147,800	1,285,073
ENGINEERING	1,842,750	749,250	9,147,800	1,285,073
FOOD AND ALLIED PRODUCTS	384,290	-	384,290	-
MISCELLANEOUS	60,738	-	60,738	-
FUNDS	22,910,694	11,679,000	20,228,113	10,090,600
PAPER AND PRINTINGS	402,981	-	402,981	2,625,000
PHARMACEUTICALS AND CHEMI	14,899,425	3,496,513	17,470,963	-
TEXTILES	1,572,800	-	1,572,800	-
	57,540,891	**23,234,061**	**58,415,485**	**15,285,745**

ICB Asset Management PLC.

Notes	Particulars	Amount in BDT	
		30-Jun-26	31-Dec-25
16.00	**Net Asset Value (NAV) Per Unit (At Cost Price) :**		
	Total Assets (Investment considered at cost price)	495,768,853	503,410,129
	Less: Liabilities	91,398,459	94,289,456
	Net Asset Value	**404,370,393**	**409,120,673**
	Number of Units	27,702,570	28,385,577
	NAV per Unit at Cost	**14.60**	**14.41**
17.00	**Net Asset Value (NAV) Per Unit (At Market Price) :**		
	Total Assets	401,353,368	363,791,530
	Less: Liabilities	91,398,459	94,289,456
	Net Asset Value	**309,954,909**	**269,502,074**
	Number of Units	27,702,570	28,385,577
	NAV per Unit at Market	**11.19**	**9.49**
		Jan 01, 2026 to Jun 30, 2026	**Jan 01, 2025 to Jun 30, 2025**
18.00	**Net gain on sale of marketable securities**	**(92,765)**	**983,894**
	Annexure-B may kindly be seen for details of Profit on Sale of Investments.		
19.00	**Dividend from Investment in Securities**	**4,654,094**	**5,402,358**
	Annexure D may kindly be seen for details of Dividend from Investment in Securities.		
20.00	**Interest on Bank deposits & bonds**	**3,285,248**	**2,494,955**
21.00	**Management Fee**		
	Management Fee for IAMCL (21.01)	**2,825,219**	**2,712,859**

21.01 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)	5,876,169,732
Number of Week	21
Average NAV	**279,817,606**

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	29,817,606	221,794
Exc. Taka 50 cr.	1.0	-	-
Total		**279,817,606**	**2,825,219**

22.00	**Trustee Fee**	
	Trustee Fee for ICB (22.01)	**138,759** **131,268**

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

Average NAV (Total NAV/No. of NAV Week)	279,817,606
Percentage of Trustee Fee	0.10
Trustee Fee	**138,759**

Notes	Particulars	Amount in BDT	
		Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025
23.00	**Custodian Fee**		
	Custodian Fee for ICB (23.01)	**162,458**	**161,109**
23.01	**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)	1,965,649,300	
	Total Fixed Deposit	-	
	Total Securities Value	**1,965,649,300**	
	Number of month	6	
	Monthly Average Securities Value	**327,608,217**	
	Percentage of Safekeeping Fee	0.10	
	Custodian Fee	**162,458**	
24.00	**Annual BSEC Fee**		
	Annual Fee for BSEC (24.01)	**153,704**	**132,422**
24.01	**Calculation For the Period ended from January 01, 2026 to June 30, 2026**		
	Net Asset Value (NAV) of the Fund	**309,954,909**	
	Percentage of BSEC Fee	**0.10**	
	Annual BSEC Fee	**153,704**	
25.00	**Commission to agents**	**145**	**105**
	Calculation For the Period ended from January 01, 2026 to June 30, 2026		
	Total Sale by Agent	29,000	
	Percentage of Total Sale	0.50	
	Commission to agents	**145**	
26.00	**Other operating expenses**		
	Bank charges	9,833	9,540
	Excise Duty	20,000	7,000
	Printing & Stationary	-	46,178
	CDBL charges	7,620	1,464
	Advertisement Expenses	35,504	62,145
	Dividend Distribution expenses	-	33,705
	Annual CDBL Fee & connection charge	46,000	46,000
		118,957	**206,032**

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

27.00	**Calculation of (Provision)/Write back of provision against diminution in value of investment**		
	Unrealized Gain/(Loss) as on January 01	(137,379,335)	(121,787,044)
	Unrealized Gain/(Loss) as on June 30	(94,415,484)	(139,618,599)
	Increase/(decrease)	**42,963,851**	**(17,831,555)**
28.00	**Earnings Per Unit (EPU)**		
	Net profit after Provision	47,371,186	(12,330,367)
	Number of Units	27,702,570	29,148,503
	Earnings Per Unit	**1.71**	**(0.42)**

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



Notes	Particulars	Amount in BDT	
		Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025
29.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities	4,654,094	5,402,358
	Add: Previous Period Dividend Receivable	8,775,633	8,002,440
		13,429,727	**13,404,798**
	Less: Current Period Dividend Receivable	(2,681,178)	(2,726,273)
		10,748,548	**10,678,526**
30.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds	3,285,248	2,494,955
	Add: Previous Period Interest Receivable on FDR & Bonds	112,599	323,469
		3,397,847	**2,818,424**
	Less: Current Period Interest Receivable on FDR & Bonds	(852,158)	(146,379)
		2,545,689	**2,672,045**
31.00	**Payment of Fees & Expenses**		
	Total Expenses	3,439,241	3,380,020
	Add: Previous Period Operating Expenses payable (N: 31.01)	5,020,750	6,079,264
		8,459,991	**9,459,284**
	Less: Current Period Operating Expenses payable (N: 31.02)	(2,252,137)	(2,615,329)
		6,207,854	**6,843,955**
31.01	**Previous Period Operating Expenses payable**		
	Current Liabilities (Previous Period)	5,918,870	6,512,905
	Less: Advance Payment of Fees, Tax & Suspense's	(898,119)	(433,640)
		5,020,750	**6,079,264**
31.02	**Current Period Operating Expenses payable**		
	Current Liabilities (Current Period)	3,027,873	2,910,315
	Less: Advance Payment of Fees, Tax & Suspense's	(775,736)	(294,985)
		2,252,137	**2,615,329**
32.00	**Sale of Securities (at Cost)**		
	Sales from direct share (Investment at cost price)	38,951,232	4,628,623
	Add: Sale of Unit Certificates	3,325,000	-
	Add: Previous Period Receivable from ISTCL	500,000	500,000
		42,776,232	**5,128,623**
	Less: Current Period Receivable from ISTCL	(500,000)	(500,000)
		42,276,232	**4,628,623**
33.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	37,189,061	4,875,898
	Add: Previous Period payable to ISTCL	-	-
		37,189,061	**4,875,898**
	Less: Current Period payable to ISTCL	-	-
		37,189,061	**4,875,898**
34.00	**Dividend paid during the Period**		
	Dividend declared during the Period	-	11,672,553
	Add: Previous Period dividend payable	88,370,587	87,233,479
		88,370,587	**98,906,031**
	Less: Current Period dividend payable	(88,370,587)	(88,771,505)
		-	**10,134,526**

ICB Asset Management PLC. Accounts Department

Notes	Particulars	Amount in BDT	
		Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025
35.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	4,407,335	5,501,188
	Operating Cash Flow Before Changes in Working Capital	**4,407,335**	**5,501,188**
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (35.01)	5,354,896	5,453,257
	Decrease/(Increase) of Current Liabilities (35.02)	(2,768,613)	(3,463,935)
		2,586,283	**1,989,322**
	Net Cash Generated from Operating Activities	**6,993,618**	**7,490,510**
35.01	**Decrease/(Increase) of Other Current Assets**		
	Add: Previous Period Dividend Receivable	8,775,633	8,002,440
	Less: Current Period Dividend Receivable	(2,681,178)	(2,726,273)
		6,094,455	**5,276,167**
	Add: Previous Period Interest Receivable on FDR & Bonds	112,599	323,469
	Less: Current Period Interest Receivable on FDR & Bonds	(852,158)	(146,379)
		5,354,896	**5,453,257**
35.02	**(Decrease)/Increase of Current Liabilities**		
	Add: Previous Period Operating Expenses payable	5,020,750	6,079,264
	Less: Current Period Operating Expenses payable	(2,252,137)	(2,615,329)
		2,768,613	**3,463,935**
36.00	**Net Operating Cash Flow**		
	Net cash inflows/(outflows) from operating activities	6,993,618	7,490,510
	Number of Units	27,702,570	29,148,503
	Net Operating Cash Flow Per Unit (NOCFPU)	**0.25**	**0.26**
	N.B: Net operating cash flows per unit (NOCFPU) has been decreased due to decrease of capital gain than the previous Period.		
37.00	**Profit and Earnings Per Unit available for Distribution**		
	Retained Earnings Brought Forward	(20,411,756)	(17,542,768)
		(20,411,756)	**(17,542,768)**
	Add: Profit for the Period	47,371,186	(12,330,367)
		26,959,430	**(29,873,136)**
	Add: Dividend Equalization Reserve	827,447	827,447
		27,786,878	**(29,045,689)**
	Number of Units	27,702,570	29,148,503
	Profit Available for Distribution	**1.00**	**(1.00)**

39.00 Dividend Declaration

The Trustee committee at the meeting held on July 28, 2026, approved the unaudited financial statements of the Fund for the period ended June 30, 2026 and authorized the same for an issue.

Chief Executive Officer
(ICB Asset Management PLC)

Chairman, Trustee
(Investment Corporation of Bangladesh)

Head of Finance & Accounts
(ICB Asset Management PLC)

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

Place: Dhaka
Date : 28 July, 2026

EIGHTH 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 cost)
			Rate	Total	DSE	CSE	Average			
BANK										
1	CITY BANK PLC	207,998	17.09	3,554,339.45	32.00	32.10	32.05	6,666,335.90	3,111,996.45	0.72%
2	DHAKA BANK PLC	200,000	12.00	2,400,442.87	12.40	12.30	12.35	2,470,000.00	69,557.13	0.48%
3	JAMUNA BANK PLC	390,000	20.02	7,806,032.58	24.00	24.10	24.05	9,379,500.00	1,573,467.42	1.57%
4	MERCANTILE BANK PLC	699,978	15.18	10,623,093.21	7.40	7.50	7.45	5,214,836.10	(5,408,257.11)	2.14%
5	ONE BANK PLC	222,511	12.78	2,844,120.21	8.00	7.90	7.95	1,768,962.45	(1,075,157.76)	0.57%
6	SHAHJALAL ISLAMI BANK PLC	250,000	18.19	4,548,056.85	18.00	18.20	18.10	4,525,000.00	(23,056.85)	0.92%
7	TRUST BANK PLC	411,026	16.98	6,979,572.28	15.80	15.80	15.80	6,494,210.80	(485,361.48)	1.41%
8	UNION BANK PLC	210,000	9.52	2,000,000.00	1.50	1.60	1.55	325,500.00	(1,674,500.00)	0.40%
	Sector Total:	**2,591,513**		**40,755,657.45**				**36,844,345.25**	**(3,911,312.20)**	**8.22%**
CEMENT										
9	CROWN CEMENT PLC	206,020	65.83	13,561,368.50	66.10	65.60	65.85	13,566,417.00	5,048.50	2.74%
10	HEIDELBERG MATERIALS BANGLAD	21,000	528.46	11,097,763.52	240.30	230.00	235.15	4,938,150.00	(6,159,613.52)	2.24%
11	LAFARGEHOLCIM BANGLADESH PL	93,000	71.58	6,657,114.17	56.00	56.20	56.10	5,217,300.00	(1,439,814.17)	1.34%
12	PREMIER CEMENT MILLS PLC	30,000	84.33	2,529,949.80	48.50	48.50	48.50	1,455,000.00	(1,074,949.80)	0.51%
	Sector Total:	**350,020**		**33,846,195.99**				**25,176,867.00**	**(8,669,328.99)**	**6.83%**
CORPORATE BOND										
13	APSCL NON-CONVERTIBLE BOND	2,000	1,250.00	2,500,000.00	1,116.00	1,115.00	1,115.50	2,231,000.00	(269,000.00)	0.50%
14	IBBL MUDARABA PERPETUAL BOND	10,000	972.72	9,727,159.76	664.50	638.00	651.25	6,512,500.00	(3,214,659.76)	1.96%
	Sector Total:	**12,000**		**12,227,159.76**				**8,743,500.00**	**(3,483,659.76)**	**2.47%**
ENGINEERING										
15	BANGLADESH BUILDING SYSTEMS L	89,000	24.13	2,147,426.04	16.10	16.20	16.15	1,437,350.00	(710,076.04)	0.43%
16	BSRM STEELS LIMITED	186,000	75.65	14,069,984.51	86.60	85.90	86.25	16,042,500.00	1,972,515.49	2.84%
17	MARK BD. SHILPA AND ENG LTD.	10,895	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00%
18	NAVANA CNG LIMITED	77,175	48.09	3,711,571.08	22.00	22.40	22.20	1,713,285.00	(1,998,286.08)	0.75%
19	RUNNER AUTOMOBILES PLC	119,251	64.19	7,655,033.25	42.90	42.00	42.45	5,062,204.95	(2,592,828.30)	1.54%
20	WONDERLAND TOYS LIMITED	27,000	68.25	1,842,750.00	28.50	27.00	27.75	749,250.00	(1,093,500.00)	0.37%
	Sector Total:	**509,321**	**280.31**	**29,426,764.88**	**196.10**	**193.50**	**194.80**	**25,004,589.95**	**(4,422,174.93)**	**5.94%**
FINANCIAL INSTITUTIONS										
21	DBH FINANCE PLC	119,944	69.02	8,279,026.65	41.00	38.10	39.55	4,743,785.20	(3,535,241.45)	1.67%
	Sector Total:	**119,944**		**8,279,026.65**				**4,743,785.20**	**(3,535,241.45)**	**1.67%**
FOOD AND ALLIED										
22	BATBC LIMITED	42,565	359.26	15,291,751.27	219.60	220.80	220.20	9,372,813.00	(5,918,938.27)	3.08%
23	DHAKA VEGETABLE OIL INDS.LTD.	190	0.00	0.00	0.00	0.00	0.00	-	-	0.00%
24	GOLDEN HARVEST AGRO INDUSTRI	140,732	22.26	3,132,977.96	16.10	16.00	16.05	2,258,748.60	(874,229.36)	0.63%
25	MEGHNA SHRIMP CULTURE LTD.	3,320	115.75	384,290.00	0.00	0.00	0.00	0.00	(384,290.00)	0.08%
26	MEGHNA VEGETABLE OIL INDS LTD.	4,350	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00%
27	OLYMPIC INDUSTRIES PLC	17,927	158.07	2,833,669.78	155.00	159.90	157.45	2,822,606.15	(11,063.63)	0.57%
	Sector Total:	**209,084**		**21,642,689.01**				**14,454,167.75**	**(7,188,521.26)**	**4.37%**

ICB Asset Management PLC

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of Total Asset (at cost)
			Rate	Total	DSE	CSE	Average			
FUEL AND POWER										
28	BARAKA POWER LIMITED	462,596	29.85	13,806,788.38	8.30	8.20	8.25	3,816,417.00	(9,990,371.38)	2.78%
29	JAMUNA OIL COMPANY PLC	122,199	192.73	23,551,475.50	186.50	186.00	186.25	22,759,563.75	(791,911.75)	4.75%
30	LINDE BANGLADESH LIMITED	13,925	1,302.99	18,144,093.12	715.20	712.50	713.85	9,940,361.25	(8,203,731.87)	3.66%
31	LUB-RREF (BANGLADESH) LIMITED	50,000	31.66	1,583,160.00	13.10	13.30	13.20	660,000.00	(923,160.00)	0.32%
32	MJL BANGLADESH PLC	348,938	102.54	35,780,684.90	94.50	95.00	94.75	33,061,875.50	(2,718,809.40)	7.22%
33	PADMA OIL PLC	31,899	245.52	7,831,971.78	202.00	200.00	201.00	6,411,699.00	(1,420,272.78)	1.58%
34	SHAHJIBAZAR POWER CO. LTD.	147,203	108.35	15,948,854.09	55.20	55.20	55.20	8,125,605.60	(7,823,248.49)	3.22%
35	UNITED POWER GEN. & DIST. CO. LT	5,828	250.28	1,458,610.20	123.90	123.00	123.45	719,466.60	(739,143.60)	0.29%
	Sector Total:	**1,182,588**		**118,105,637.97**				**85,494,988.70**	**(32,610,649.27)**	**23.82%**
G-SEC (T.BOND)										
36	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	3.74%
	Sector Total:	**198,000**		**18,522,466.20**				**19,798,020.00**	**1,275,553.80**	**3.74%**
INSURANCE										
37	AGRANI INSURANCE PLC	11,342	40.67	461,241.83	26.60	0.00	26.60	301,697.20	(159,544.63)	0.09%
38	CENTRAL INSURANCE PLC	119,246	50.75	6,051,724.32	42.30	43.00	42.65	5,085,841.90	(965,882.42)	1.22%
39	EASTLAND INSURANCE PLC	250,000	37.80	9,449,239.87	26.00	26.00	26.00	6,500,000.00	(2,949,239.87)	1.91%
40	PHOENIX INSURANCE PLC	28,000	47.60	1,332,660.00	43.60	43.50	43.55	1,219,400.00	(113,260.00)	0.27%
	Sector Total:	**408,588**		**17,294,866.02**				**13,106,939.10**	**(4,187,926.92)**	**3.49%**
MISCELLANEOUS										
41	BANGLADESH LUGGAGE INDUSTRIE	2,150	28.25	60,737.50	0.00	0.00	0.00	0.00	(60,737.50)	0.01%
	Sector Total:	**2,150**		**60,737.50**				**0.00**	**(60,737.50)**	**0.01%**
others(ATB)										
42	RENATA PLC PREFERENCE SHARE	1,750	1,900.00	3,325,000.00	1,900.00	0.00	1,900.00	3,325,000.00	-	0.67%
	Sector Total:	**1,750**		**3,325,000.00**			**1,900.00**	**3,325,000.00**	-	0.67%
PAPER AND PRINTING										0.00%
43	MAQ ENTERPRISES LTD.	10,675	37.75	402,981.25	0.00	0.00	0.00	0.00	(402,981.25)	0.08%
	Sector Total:	**10,675**		**402,981.25**				**0.00**	**(402,981.25)**	0.08%
PHARMACEUTICALS AND CHEMICALS										0.00%
44	ACI FORMULATIONS PLC	1,000	143.12	143,119.80	154.40	149.60	152.00	152,000.00	8,880.20	0.03%
45	ACME LABORATORIES LTD.	192,000	111.21	21,351,456.18	82.40	81.70	82.05	15,753,600.00	(5,597,856.18)	4.31%
46	ADVANCED CHEMICAL INDUSTRIES	12,939	227.37	2,941,971.01	201.90	204.00	202.95	2,625,970.05	(316,000.96)	0.59%
47	ADVENT PHARMA LIMITED	125,000	25.67	3,208,992.74	16.10	15.90	16.00	2,000,000.00	(1,208,992.74)	0.65%
48	AFC AGRO BIOTECH LTD.	426,404	34.94	14,899,424.55	8.30	8.10	8.20	3,496,512.80	(11,402,911.75)	3.01%
49	RENATA PLC	4,000	1,188.37	4,753,478.49	456.00	0.00	456.00	1,824,000.00	(2,929,478.49)	0.96%
50	SQUARE PHARMACEUTICALS PLC	113,450	213.37	24,206,838.65	224.00	224.20	224.10	25,424,145.00	1,217,306.35	4.88%
	Sector Total:	**874,793**		**71,505,281.42**				**51,276,227.85**	**(20,229,053.57)**	**14.42%**
TANNERY INDUSTRIES										
51	APEX FOOTWEAR LIMITED	16,482	185.20	3,052,482.78	205.60	205.50	205.55	3,387,875.10	335,392.32	0.62%
52	BATA SHOE COMPANY (BD) LIMITED	2,405	901.15	2,167,267.56	871.20	900.00	885.60	2,129,868.00	(37,399.56)	0.44%
	Sector Total:	**18,887**		**5,219,750.34**				**5,517,743.10**	**297,992.76**	**1.05%**
TELECOMMUNICATION										
53	GRAMEEN PHONE LTD.	83,000	287.15	23,833,489.68	259.60	261.00	260.30	21,604,900.00	(2,228,589.68)	4.81%
	Sector Total:	**83,000**		**23,833,489.68**				**21,604,900.00**	**(2,228,589.68)**	**4.81%**

ICB Asset Management PLC

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of Total Asset (at cost)
			Rate	Total	DSE	CSE	Average			
TEXTILE										
54	BANGLADESH ZIPPER INDUSTRIES L	8,900	43.75	389,375.00	0.00	0.00	0.00	0.00	(389,375.00)	0.08%
55	CHIC TEX LIMITED	133,500	2.70	360,450.00	0.00	0.00	0.00	0.00	(360,450.00)	0.07%
56	EVINCE TEXTILES LIMITED	140,000	14.59	2,042,917.57	13.80	13.80	13.80	1,932,000.00	(110,917.57)	0.41%
57	HWA WELL TEXTILES (BD) PLC	14,036	44.06	618,415.38	46.40	45.00	45.70	641,445.20	23,029.82	0.12%
58	M. HOSSAIN GARMENTS WASHING &	10,000	34.75	347,500.00	0.00	0.00	0.00	0.00	(347,500.00)	0.07%
59	MITA TEXTILES LTD.	77,000	6.18	475,475.00	0.00	0.00	0.00	0.00	(475,475.00)	0.10%
60	SHASHA DENIMS PLC	111,185	27.81	3,091,802.48	24.90	25.00	24.95	2,774,065.75	(317,736.73)	0.62%
61	SQUARE TEXTILES PLC	133,125	56.12	7,470,818.60	50.60	51.00	50.80	6,762,750.00	(708,068.60)	1.51%
	Sector Total:	**627,746**		**14,796,754.03**				**12,110,260.95**	**(2,686,493.08)**	**2.98%**

SL	Company Name	No. of Shares	Cost price		Averale Market Price/ Surrend	Total Market Price/ Surrender	Appreciation /(Erossion)	Fair Market Value as per SEC/CMRRCD/	Appreciation /(Erossion) as per Fair Market Value	% of Total Asset (at cost)
			Rate	Total						
CLOSE End MUTUAL FUND										
62	DBH FIRST MUTUAL FUND	689,000	8.66	5,969,515.20	4.75	3,272,750.00	(2,696,765.20)	5,001,451.00	(968,064.20)	1.20%
63	EBL FIRST MUTUAL FUND	150,000	7.10	1,064,649.28	4.00	600,000.00	(464,649.28)	842,775.00	(221,874.28)	0.21%
64	FIRST JANATA BANK MUTUAL FUND	200,000	5.15	1,030,160.68	3.10	620,000.00	(410,160.68)	1,030,160.68	-	0.21%
65	GRAMEEN ONE : SCHEME TWO	98,081	15.43	1,513,471.73	12.85	1,260,340.85	(253,130.88)	1,417,270.45	(96,201.28)	0.31%
66	GREEN DELTA MUTUAL FUND	250,000	9.36	2,339,678.60	3.70	925,000.00	(1,414,678.60)	1,872,125.00	(467,553.60)	0.47%
67	L R GLOBAL BANGLADESH M F ONE	525,000	7.78	4,085,154.00	3.45	1,811,250.00	(2,273,904.00)	3,851,137.50	(234,016.50)	0.82%
68	NCCBL MUTUAL FUND-1	300,000	8.94	2,682,581.25	4.45	1,335,000.00	(1,347,581.25)	2,358,750.00	(323,831.25)	0.54%
69	POPULAR LIFE FIRST MUTUAL FUND	875,000	5.83	5,102,685.00	3.20	2,800,000.00	(2,302,685.00)	5,102,685.00	-	1.03%
70	TRUST BANK 1ST MUTUAL FUND	100,000	6.36	636,270.00	3.15	315,000.00	(321,270.00)	575,450.00	(60,820.00)	0.13%
	Sector Total:	**3,187,081**		**24,424,165.74**		**12,939,340.85**	**(11,484,824.89)**	**22,051,804.63**	**(2,372,361.11)**	**4.93%**
	Grand Total:	**10,387,140**		**443,668,623.89**		**340,140,676**	**(103,527,948.19)**	**349,253,139**	**(94,415,484.41)**	**89.49%**



EIGHTH ICB UNIT FUND

(Managed by ICB Asset Management PLC)

Gain & Loss on Sale of Marketable Securities from January 2026 to June 2026

Annexure-B

Sl No	Company Name	No. of Shares	Sale Rate	Cost Rate	Amount in BDT	
					Total Sale Amount	Profit/(Loss)
BANK						
1	CITY BANK PLC	543,002	30.59	18.79	16,611,868.68	6,410,049.50
2	DHAKA BANK PLC	21,720	15.17	12.00	329,483.71	68,795.93
3	JAMUNA BANK PLC	87,275	25.00	17.92	2,181,865.03	618,106.49
Sub Total:					**19,123,217.42**	**7,096,951.92**
ENGINEERING						
4	APPOLLO ISPAT COMPLEX LIMIT	465,278	1.60	15.70	742,955.91	(6,562,094.80)
5	BSRM STEELS LIMITED	14,697	85.92	75.65	1,262,711.52	150,883.47
Sub Total:					**2,005,667.43**	**(6,411,211.33)**
INSURANCE						
6	MERCANTILE ISLAMI INSURANCE	212,017	39.16	35.61	8,303,585.15	753,209.78
Sub Total:					**8,303,585.15**	**753,209.78**
PHARMACEUTICALS AND CHEMICALS						
7	ACI FORMULATIONS PLC	10,134	150.19	140.15	1,522,059.58	101,824.14
8	AFC AGRO BIOTECH LTD.	73,596	6.13	34.94	451,183.03	(2,120,355.83)
Sub Total:					**1,973,242.61**	**(2,018,531.69)**
TANNERY INDUSTRIES						
9	APEX FOOTWEAR LIMITED	12,643	210.21	185.20	2,657,711.13	316,215.99
Sub Total:					**2,657,711.13**	**316,215.99**
TELECOMMUNICATION						
10	BD SUBMARINE CABLES PLC	11,890	145.30	131.85	1,727,583.91	159,894.00
Sub Total:					**1,727,583.91**	**159,894.00**
TEXTILE						
11	HWA WELL TEXTILES (BD) PLC	13,538	41.92	41.13	567,458.81	10,705.85
Sub Total:					**567,458.81**	**10,705.85**
Grand Total:					**36,358,466**	**(92,765)**

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

Annexure-C

Sl No	Company Name	Record Date	Number of Shares	Cash Dividend %	Amount in BDT
1	2	3	4	5	6=(4*5)/10
1	ADVENT PHARMA LIMITED	20/Nov/25	125,000	0.50	6,250.00
2	AFC AGRO LTD.(2022)	17/Nov/22	517,799	0.50	25,889.95
3	BATA SHOE COMPANY (BD) LIMITED	19/May/26	2,405	105.00	25,252.50
4	CENTRAL INSURANCE PLC	20/May/26	90,000	12.00	108,000.00
5	DBH FINANCE PLC	4/Jun/26	119,944	15.00	179,916.00
6	DHAKA BANK PLC	18/May/26	200,000	10.00	200,000.00
7	EASTLAND INSURANCE PLC	2/Jun/26	250,000	10.00	250,000.00
8	HEIDELBERG MATERIALS BANGLADESH PLC	20/May/26	21,000	11.00	23,100.00
9	JAMUNA BANK PLC	3/Jun/26	390,000	29.00	1,131,000.00
10	LINDE BANGLADESH LIMITED	29/Apr/26	13,925	100.00	139,250.00
11	LUB-RREF (BANGLADESH) LIMITED (2022-23)		50,000	2.00	10,000.00
12	LUB-RREF (BANGLADESH) LIMITED(2023-24)	21/Nov/24	50,000	1.00	5,000.00
13	MERCANTILE ISLAMIC INSURANCE	1/Jun/26	212,017	10.00	212,017.00
14	PHOENIX INSURANCE PLC	9/Jun/26	28,000	12.00	33,600.00
15	SAFKO SPINNING MILLS LTD.	23/Nov/23	11	0.00	2.20
16	TRUST BANK PLC	11/Jun/26	391,454	8.00	313,163.20
17	WESTERN MARINE SHIPYARD LTD.(FY 2020)		74,750	0.50	3,737.50
18	WESTERN MARINE SHIPYARD LTD.(FY 2021)		150,000	1.00	15,000.00
	TOTAL				**2,681,178.35**

Interest Receivable

Sl	Company/Bank Name	Amount in BDT
1	IBBL MUDARABA PERPETUAL BOND	744,000
2	5Y BGTB 13/12/2028 (TB5Y1228)	108,158
	Total	**852,158**



EIGHTH ICB UNIT FUND
(Managed by ICB Asset Management PLC)
Dividend Income
For the Period ended June 30, 2026

Annexure-D

Sl No	Company Name	Record Date	Number of Shares	Cash Dividend %	Amount in BDT
1	2	3	4	5	6=(4*5)/10
1	BATA SHOE COMPANY (BD) LIMITED	19/May/26	2,405	105.00	25,252.50
2	BATBC LIMITED	1/Apr/26	42,565	30.00	127,695.00
3	CENTRAL INSURANCE PLC	20/May/26	90,000	12.00	108,000.00
4	CITY BANK PLC	3/May/26	340,000	15.00	510,000.00
5	DBH FINANCE PLC	4/Jun/26	119,944	15.00	179,916.00
6	DHAKA BANK PLC	18/May/26	200,000	10.00	200,000.00
7	EASTLAND INSURANCE PLC	2/Jun/26	250,000	10.00	250,000.00
8	GRAMEEN PHONE LTD.	3/Mar/26	83,000	105.00	871,500.00
9	HEIDELBERG MATERIALS BANGLADESH	20/May/26	21,000	11.00	23,100.00
10	JAMUNA BANK PLC	3/Jun/26	390,000	29.00	1,131,000.00
11	LAFARGEHOLCIM BANGLADESH PLC	9/Apr/26	93,000	22.00	204,600.00
12	LINDE BANGLADESH LIMITED	29/Apr/26	13,925	100.00	139,250.00
13	MERCANTILE ISLAMIC INSURANCE	1/Jun/26	212,017	10.00	212,017.00
14	PHOENIX INSURANCE PLC	9/Jun/26	28,000	12.00	33,600.00
15	SHAHJALAL ISLAMI BANK PLC	30/Apr/26	250,000	13.00	325,000.00
16	TRUST BANK PLC	11/Jun/26	391,454	8.00	313,163.20
TOTAL					**4,654,093.70**



EIGHTH ICB UNIT FUND

Interest Income

For the year ended June 30, 2026

Annexure-E

Sl No	Company/Bank Name	Year	Account no.	Amount in BDT
A	**Interest income on short term deposit**			
1	IFIC Bank PLC (Principal Branch)		1001-449655-041	21,162.04
2	Brac Bank PLC, Motijheel Br.		2074625660001	433,793.05
3	Dhaka Bank PLC (SIP)		1061500000537	906.02
4	Brac, Shantinagar Br.		2074625660002	630,526.96
5	IFIC Bank PLC (Principal Branch)	2000-01	1008-111273-041	298.79
6	IFIC Bank PLC (Principal Branch)	2001-02	1008-111288-041	180.02
7	IFIC Bank PLC (Principal Branch)	2002-03	1008-111300-041	636.45
8	IFIC Bank PLC (Principal Branch)	2003-04	1008-111313-041	-
9	IFIC Bank PLC (Principal Branch)	2004-05	1008-111329-041	393.58
10	IFIC Bank PLC (Principal Branch)	2005-06	1008-111346-041	811.03
11	IFIC Bank PLC (Principal Branch)	2006-07	1008-111365-041	412.28
12	IFIC Bank PLC (Principal Branch)	2007-08	1008-000125-041	651.58
13	IFIC Bank PLC (Principal Branch)	2008-09	1008-000229-041	1,567.01
14	IFIC Bank PLC (Principal Branch)	2009-10	1008-000261-041	603.36
15	IFIC Bank PLC (Principal Branch)	2010-11	1008-000351-041	1,878.21
16	IFIC Bank PLC (Principal Branch)	2011-12	1008-000441-041	726.51
17	IFIC Bank PLC (Principal Branch)	2012-13	1008-000515-041	686.52
18	IFIC Bank PLC (Principal Branch)	2013-14	1008-000583-041	654.73
19	IFIC Bank PLC (Principal Branch)	2014-15	1008-000666-041	867.86
20	IFIC Bank PLC (Principal Branch)	2015-16	1008-099355-041	743.82
21	Jamuna Bank PLC (Shantinagar Branch)	2017	1201000018232	25,144.44
22	Jamuna Bank PLC (Shantinagar Branch)	2018	1201000018356	294.39
23	Jamuna Bank PLC (Shantinagar Branch)	2019	1201000018469	15,219.93
24	Jamuna Bank PLC (Shantinagar Branch)	2020	1201000018640	10,996.37
25	Jamuna Bank PLC (Shantinagar Branch)	2021	1201000018866	28,494.51
26	IFIC Bank PLC (Principal Branch)	2022	0100-100482-041	7,444.07
27	IFIC Bank PLC (Principal Branch)	2023	0100100597041	9,391.60
28	City Bank PLC, VIP Road Branch	2024	1174424067001	64,054.20
Sub-Total				**1,258,539.33**
B	**Interest income on listed bond**			
29	APSCL NON-CONVERTIBLE BOND			262,500.00
30	IBBL MUDARABA PERPETUAL BOND			744,000.00
31	5Y BGTB 13/12/2028 (TB5Y1228)			1,020,208.60
Sub-Total				**2,026,708.60**
Grand Total				**3,285,247.93**

