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ICB AMCL FIRST AGRANI BANK MUTUAL FUND
TRUSTEE: INVESTMENT CORPORATION OF BANGLADESH
CUSTODIAN: INVESTMENT CORPORATION OF BANGLADESH
SPONSOR: AGRANI BANK PLC

UNAUDITED FINANCIAL STATEMENTS
OF
ICB AMCL FIRST AGRANI BANK MUTUAL FUND
For the Period from July 01, 2025 to March 31, 2026

Contents	Page No.
➢ Statement of Financial Position	01
➢ Statement of Profit or Loss and other Comprehensive Income	02
➢ Statement of Changes in Equity	03
➢ Statement of Cash Flows	04
➢ Notes to the Financial Statements	05-17
➢ Annexure-A	18-20
➢ Annexure-B	21
➢ Annexure-C	22
➢ Annexure-D	23

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ICB AMCL FIRST AGRANI BANK MUTUAL FUND
(Managed by ICB Asset Management PLC.)
STATEMENT OF FINANCIAL POSITION (Unaudited)
As at March 31, 2026

Particulars	Notes	March 31, 2026	June 30, 2025
		BDT	BDT
Assets			
A) Investments (Market Value)		**91,51,84,372**	**88,33,91,265**
Listed Securities	5.00	90,71,99,292	87,64,59,055
Non-listed Securities	6.00	79,85,080	69,32,210
B) Deposit		-	-
Banks	7.00	-	-
C) Other Current Assets		**4,87,08,061**	**1,43,57,277**
Cash and Cash Equivalents	8.00	4,00,81,182	78,64,643
Others	9.00	86,26,879	64,92,634
Total Assets (A+B+C)		**96,38,92,433**	**89,77,48,542**
Equity and Liabilities			
D) Unit Holder's Equity		**95,25,32,178**	**88,33,10,337**
Unit Capital	10.00	98,15,10,000	98,15,10,000
Retained Earnings	11.00	(5,89,77,822)	(12,81,99,663)
Dividend Equalization Reserve	12.00	3,00,00,000	3,00,00,000
E) Liabilities		**1,13,60,255**	**1,44,38,205**
Unclaimed/ Dividend payable	13.00	6,84,668	6,86,244
Current Liabilities	14.00	1,06,75,587	1,37,51,961
Total Equity and Liabilities (D+E)		**96,38,92,433**	**89,77,48,542**
Non-Performing Investments (Deficit Value)	15.00	2,02,85,514	-
Net Asset Value (NAV) per unit of Tk. 10 each			
NAV-at Cost Value	16.00	**12.36**	**12.01**
NAV-at Market Value	17.00	**9.70**	**9.00**

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

For and on behalf of Trustee and Asset Manager of
ICB AMCL First Agrani Bank Mutual Fund

CEO
(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, Bangladesh.
Dated: April 28, 2026

ICB AMCL FIRST AGRANI BANK MUTUAL FUND
(Managed by ICB Asset Management PLC.)
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Unaudited)
For the Period from July 01, 2025 to March 31, 2026

Particulars	Notes	Jul 01, 2025 to Mar 31, 2026	Jul 01, 2024 to Mar 31, 2025	Jan 01, 2026 to Mar 31, 2026	Jan 01, 2025 to Mar 31, 2025
		BDT	BDT	BDT	BDT
A) Income		**4,77,56,820**	**6,42,70,153**	**90,21,812**	**98,65,203**
Profit on Sale of Investments	18.00	45,57,050	59,37,428	13,81,054	-
Dividend from Investment in Securities	19.00	2,55,99,541	4,63,27,226	26,15,798	62,53,563
Interest on Bank Deposits and Bonds	20.00	1,76,00,228	1,20,05,499	50,24,960	36,11,640
B) Expenses		**1,31,63,642**	**1,27,89,396**	**45,92,730**	**43,27,258**
Management Fee	21.00	99,98,152	97,34,797	33,66,089	31,92,850
Trustee Fee	22.00	5,35,799	5,13,167	1,90,075	1,69,864
Custodian Fee	23.00	5,17,623	4,95,005	1,68,770	1,62,780
BSEC Fee	24.00	7,14,399	6,84,223	2,53,433	2,26,486
Listing Fee	25.00	9,81,510	9,81,510	4,90,755	4,90,755
Audit Fee		40,250	34,500	-	-
Other Operating Expenses	26.00	3,75,909	3,46,194	1,23,608	84,523
Profit Before Provision (A-B)		**3,45,93,178**	**5,14,80,757**	**44,29,081**	**55,37,945**
(Provision)/Write back of Provision against Diminution in Value of Investment	27.00	3,46,28,663	1,23,64,826	2,61,71,567	(87,14,477)
Total Comprehensive Income		**6,92,21,841**	**6,38,45,583**	**3,06,00,648**	**(31,76,532)**
Earnings Per Unit (EPU)	28.00	**0.71**	**0.65**	**0.31**	**(0.03)**

The financial statements should be read in conjunction with the annexed notes.
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ICB AMCL First Agrani Bank Mutual Fund

CEO
(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, Bangladesh.
Dated: April 28, 2026

Quarterly Accounts(9 months)

ICB AMCL FIRST AGRANI BANK MUTUAL FUND
(Managed by ICB Asset Management PLC.)
STATEMENT OF CHANGES IN EQUITY (Unaudited)
As at March 31, 2026

Particulars	Unit Capital	Dividend Equalization Reserve	Retained Earnings	Total Equity
	BDT	BDT	BDT	BDT
Balance as at July 01, 2025	**98,15,10,000**	**3,00,00,000**	**(12,81,99,663)**	**88,33,10,337**
Profit for the Period	-	-	6,92,21,841	6,92,21,841
Balance as at March 31, 2026	**98,15,10,000**	**3,00,00,000**	**(5,89,77,822)**	**95,25,32,178**

As at March 31, 2025

Particulars	Unit Capital	Dividend Equalization Reserve	Retained Earnings	Total Equity
	BDT	BDT	BDT	BDT
Balance as at July 01, 2024	**98,15,10,000**	**3,00,00,000**	**(16,30,57,880)**	**84,84,52,120**
Profit for the Period	-	-	6,38,45,583	6,38,45,583
Balance as at March 31, 2025	**98,15,10,000**	**3,00,00,000**	**(9,92,12,297)**	**91,22,97,703**

For and on behalf of Trustee and Asset Manager of
ICB AMCL First Agrani Bank Mutual Fund

CEO
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Chairman, Trustee
(Investment Corporation of Bangladesh)

Head of Finance & Accounts
(ICB Asset Management PLC.)

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

Place : Dhaka, Bangladesh.
Dated: April 28, 2026

ICB AMCL FIRST AGRANI BANK MUTUAL FUND
(Managed by ICB Asset Management PLC.)
STATEMENT OF CASH FLOWS (Unaudited)
For the Period from July 01, 2025 to March 31, 2026

Particulars	Notes	Jul 01, 2025 to Mar 31, 2026 BDT	Jul 01, 2024 to Mar 31, 2025 BDT
A) Cash Flows from Operating Activities			
Dividend Received from Investment in Securities	29.00	2,53,01,529	4,30,11,624
Interest Received on Bank Deposits and Bonds	30.00	1,67,69,422	1,02,50,241
Profit on Sale of Investments	18.00	45,57,050	59,37,428
Payment of Fees & Expenses	31.00	(1,73,41,256)	(1,64,97,967)
Net Cash Generated from Operating Activities	32.00	**2,92,86,746**	**4,27,01,326**
B) Cash Flows from Investing Activities			
Sale of Securities (at Cost)	33.00	9,61,98,768	3,73,21,905
Purchase of Securities	34.00	(9,32,67,400)	(11,11,65,361)
Share Application Money		(2,57,48,489)	(8,12,71,525)
Refund of Share Application Money		2,57,48,489	8,12,71,525
Investment in New Treasury Bill		-	(97,15,600)
Encashment of Treasury Bill		-	2,42,94,565
Investment in New FDR		(2,00,00,000)	-
Encashment of FDR		2,00,00,000	1,50,00,000
Net Cash Inflow from/(Used in) Investing Activities		**29,31,368**	**(4,42,64,491)**
C) Cash Flows from Financing Activities			
Dividend Cradited to investors account during the Period	13.00	(1,575)	(7,237)
Net Cash Used in Financing Activities		**(1,575)**	**(7,237)**
Net Cash Increase/(Decrease) (A+B+C)		**3,22,16,539**	**(15,70,402)**
Cash and Cash Equivalents at the Beginning of the period		78,64,643	1,47,25,044
Cash and Cash Equivalents at the End of the period		**4,00,81,182**	**1,31,54,642**
Net Operating Cash Flows Per Unit (NOCFPU)	35.00	**0.30**	**0.44**

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

For and on behalf of Trustee and Asset Manager of
ICB AMCL First Agrani Bank Mutual Fund

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Head of Finance & Accounts
(ICB Asset Management PLC.)

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

Place: Dhaka, Bangladesh.
Dated: April 28, 2026

ICB AMCL FIRST AGRANI BANK MUTUAL FUND
(Managed by ICB Asset Management PLC.)
NOTES TO THE FINANCIAL STATEMENTS (Unaudited)
For the Period from July 01, 2025 to March 31, 2026

1.00 Introduction

1.01 Legal status and Nature of The Fund

The **ICB AMCL First Agrani Bank Mutual Fund** (hereinafter referred to as 'the Fund') was established under a Trust Deed (Trust Act, 1882) executed on October 04, 2010 & July 07, 2015 between the Agrani Bank PLC as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as 'Trustee'. Investment Corporation of Bangladesh (ICB) is also The 'Custodian' of the Fund. The Fund was registered (Registration Act,1908) with the Bangladesh Securities and Exchange Commission (BSEC) on March 09, 2014 (Registration No : SEC/Mutual Fund/2010/31) under the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 and subsequently amended by the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025. The prospectus was approved by the BSEC on July 02, 2017 in accordance with the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 and subsequently amended by the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025. The operation of the Fund commenced on July 06, 2017.

ICB Asset Management PLC (IAMPLC) is the Manager of the Fund. ICB Asset Management Company Limited was created as part of the restructuring programme of ICB under Capital Market Development Programme (CMDP) initiated by the Government of the People's 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. 100.00 crore and a nominal paid-up capital of Tk. 2.00 lac which was subsequently increased to Tk. 88.59 crore. Registration of the Company with the BSEC has been completed on October 14, 2001. The Company became operational from July 01, 2002 as per government gazette notification. ICB Asset Management Company Limited has been renamed as ICB Asset Management PLC. and authorized capital has been increased to Tk. 300.00 crore on 17 May 2025.

The stock market in bangladesh was stable from June 2014 to June 2015, with no major rise or decline. Mutual Funds contribution is bigger than other securities in developed countries. As of September 30 2016, Asset under Management (AUM) to Market Capitalization ratio for Bangladesh remain low, only around 2.3%, compared to 15.16% and 5.22% of India and Pakistan respectively. In that situation, Agrani Bank Limited, a state owned Commercial Bank, comes forward with the proposal to act as Sponsor of a Mutual Fund namely ICB AMCL First Agrani Bank Mutual Fund to fulfill the market demand.

1.02 Objectives of the Fund

The Fund is a close-end mutual fund of 10 years tenure. 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. The Fund is listed in the Dhaka Stock Exchange PLC (DSE) and Chittagong Stock Exchange PLC (CSE). The units of the Fund are transferable.

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, the Bangladesh Securities and Exchange Rules 2020, the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 and other applicable rules and regulations. In case there are differences between IFRSs and local statutory requirements such as Mutual Fund Rules, the local regulation has been prevailed.

2.02 Financial Instruments

2.02.01: As per paragraph 5.7.1 of IFRS 9: 'Financial Instrument', the investment in securities will be measured at fair value and recognized in profit or loss ;

2.02.02: In accordance with Rule 79 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, the unrealized loss will also be charged in profit and loss account ;

2.02.03: The market value of listed securities are valued at average closing quoted market price on the Dhaka Stock Exchange PLC (DSE) and Chittagong Stock Exchange PLC (CSE) on the date of valuation i.e., on March 31, 2026.&

2.02.04: 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.

2.03 Reporting Period

These financial statements cover 09 (Nine) months from July 01, 2025 to March 31, 2026.

ICB Asset Management PLC. Dhaka.

2.04 Basis of Measurement

The financial statements have been prepared on a going concern basis under the historical cost convention in accordence with International Financial Reporting Standards (IFRS).

2.05 Functional and Presentation Currency

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

2.06 Use of Estimates and Judgments

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which from the basis of making judgments about the carrying, values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods.

2.07 Taxation

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

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

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

2.08 Financial Risk Management

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

2.09 Comparative information

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

2.10 Components of Financial Statements

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

- Statement Of Financial Position (Unaudited) As at March 31, 2026;
- Statement Of Profit Or Loss And Other Comprehensive Income (Unaudited) For the Period from July 01, 2025 to March 31, 2026;
- Statement Of Changes In Equity (Unaudited) As at March 31, 2026;
- Statement Of Cash Flows (Unaudited) For the Period from July 01, 2025 to March 31, 2026 &
- Notes To The Financial Statements (Unaudited), comprising a summary of significant Accounting Policies and Other Explanatory Information.

3.00 Significant Accounting Policies

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

3.01 Investment Policy

Parameters of various investment as per Trust Deed (3.2) of the fund is summarised below. All these investments are to be approved by BSEC, Bangladesh Bank and any other authorities as required:

3.01.01: The Fund shall invest as per rule 67 of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 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: 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-IPOs equity, G-Sec, preference shares, debentures or securitized debts.

ICB Asset Management PLC. Dhaka.

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: Listed bonds, not traded within one month prior to year end, have been valued based on the average month ended closing price for last twelve months. Non -listed bonds have been considered as Held to Maturity (HTM) and measured at amortized cost using the effective interest method &

3.02.03: 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 Rule 72 (1) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 and prospectus (4.4) using the following formula:

Total NAV = V_A - L_T

Where,

V_A: Value of total assets of the Fund or Scheme as on date

L_T: Total liabilities of the Fund or Scheme as on date

NAV per unit = Total NAV/No. of units un-redeemed.

V_A: Value of all securities in vault + Cash in hand and bank balances + Value of all securities receivables + receivables of proceeds of sale of investments + Dividend receivable, net off tax + Interest receivable, net off tax - Priliminary Issue expenses amortized on that date.

L_T: Value of all securities payable + Payable against purchase of investments + Payable as brokerage and custodial charges or safe keeping fee+ Payable against related party fee + All other payable related to printing, publication and stationery exp. + Accrued deferred expenses with regard to trustee fee, annual BSEC fee, audit fee and AMC 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 (8.7.3) and Rule 65 of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 as amended, the Fund is required to distribute its profit in the from of dividend in cash to its unit holders, the amount of dividend shall not be less than 70% of annual profit during the year, net off all provisions. However, the Trustees may take into account any previous losses before declaration of any dividend.

3.04.01: 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 ;

3.04.02: Surpluses arising simply from the valuation of investments shall not be available for dividend ;

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

3.04.04: ICB Asset Management PLC. will dispatch the Dividend warrants at the expense of the Fund, within 30 (Thirty) days from the declaration of such dividend and submit a statement within next 7(seven) days to the Commission, Trustee and the Custodian.

3.05 Revenue Recognization

a) 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 brokarage commission (Tk. 0.20) on sale of shares (Note: 18).

b) Dividend Income

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

c) Interest Income

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

ICB Asset Management PLC. Dhaka.

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 (2) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 and Trust Deed (4.3.14) at the following rates:

NAV Slab	Rate (%) of fee
Not exceeding Taka 5.00 crore	2.50%
Exceeding Taka 5.00 crore and up to Taka 25.00 crore	2.00% on additional amount
Exceeding Taka 25.00 crore and up to Taka 50.00 crore	1.50% on additional amount
Exceeding Taka 50.00 crore	1.00% on additional amount

The management fee of the fund is as payable to Asset Management Company on an annual basis and is accrued on the Net Asset Value (NAV) of the Fund. The fee is calculated on a weekly average NAV for the period from July 01, 2025 to November 12, 2025 and on a daily average NAV for the period from November 13, 2025 to March 31, 2026 and is accrued and payable annually .The computation of management fee for the period is stated in Note 21.

However as per newly enacted Rule 77(2) of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, the management company of the Fund is to be paid an annual management fees on daily average Net Asset Value (NAV) accrued and payable yearly. the new rate for management is:

NAV Slab	Rate (%) of fee
Not exceeding Taka 5.00 crore	2.00%
Exceeding Taka 5.00 crore and up to Taka 25.00 crore	1.50% on additional amount
Exceeding Taka 25.00 crore and up to Taka 50.00 crore	1.25% on additional amount
Exceeding Taka 50.00 crore and up to Taka 200.00 crore	1.00% on additional amount
Exceeding Taka 200.00 crore	0.75% on additional amount

Since in accordence with section 43 (10), Fund has been allowed to complay with the new rules after one year from the published date (November 12, 2025), therefore, the management fee is in the process to complay the relevant sections in next financial year.

3.07 Trustee Fee

As per Trust Deed (4.2.21) The Fund shall pay an annual trustee fee @ 0.075% of the NAV of the Fund in advance semiannually during the life of the Fund. The computation of trustee fee for the period is stated in Note 22.

Accordingly, during one-year transitional period, the Trustee fee of the Fund has been calculated and charged in accordence with the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules), 2001 & Trust Deed, as previously approved by Bangladesh Securities and Exchange Commission (BSEC). Upon completion of the implementation process and expiry of the transitional period, the revised Trustee fee structure shall be applied in accordence with Section 77(8) read with Section 43(10) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules), 2025.

3.08 Custodian Fee

As per Trust Deed (4.4.6) The Custodian is entitled to receive a safekeeping fee @ 0.075% on the balance of securities calculated on the average month end value per annum. The computation of custodian Fee for the period is stated in Note 23.

Accordingly, during one-year transitional period, the Custodian fee of the Fund has been calculated and charged in accordence with the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules), 2001 & Trust Deed, as previously approved by Bangladesh Securities and Exchange Commission (BSEC). Upon completion of the implementation process and expiry of the transitional period, the revised Custodian fee structure shall be applied in accordence with Section 77(8) read with Section 43(10) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules), 2025.

3.09 Annual BSEC Fee

As per Rule 11 (1) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, Fund is required to pay in advance 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 annual fee of BSEC for the period is stated in Note 24.

3.10 Stock Exchange Annual Listing Fee

As per Stock Exchange (Listing) Regulations 2015 (42.3-C) the Fund is required to pay amount equal to @ 0.05% of the Capital of the Fund to Dhaka Stock Exchange PLC (DSE) & Chittagong Stock Exchange PLC (CSE) as annual listing fee within 31 March of every Gregorian calendar year. The computation of annual stock exchange listing fee for the period is stated in Note 25.

Both of the above Exchanges are entitled to receive fees as per their charge schedule on a regular basis. Current total listing fee is:

a) Upto Taka 100 Crore of size of the fund @ 0.05%;

b) Above Taka 100 Crore of size of the fund @ 0.02%;

However, the total annual listing fee shall be minimum Taka 50,000 and maximum Taka 600,000 for eoch of the category.

ICB Asset Management PLC. Dhaka.

3.11 CDBL Fee

The Central Depository of Bangladesh (CDBL) Annual fee for the Fund shall be Taka 1,06,000 (Taka one hundred six thousand) only. As per BSEC order (under Forth schedule 6-Ka) Dated August 04, 2016 (Gazette published on September 24, 2016), by the goverment of Bangladesh. CDBL Charges was paid as per Annexure A-1 of CDBL Buy Laws (3.7). (Note 26)

3.12 Provisions

3.12.01: 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' ;

3.12.02: Provision is made against diminution in the market value of investment as per Rule 79 of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 ;

3.12.03: Required Provision has been kept from current year income according to IFRS-9. Due to decrease erosion of marketable investment more write back of provision has been made from profit and loss (Note 27) &

3.12.04: 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.

3.13 Earnings Per Unit

Earnings Per Unit (EPU) has been computed by dividing the basic earnings by the number of Units outstanding as on March 31, 2026 as per IAS-33 'Earning per Share', which has been shown on the face of the statement of profit or loss and other comprehensive income (Note: 28).

3.14 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. (Note 7)

3.15 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. (Note 8)

3.16 CDBL Deposit

The Central Depository of Bangladesh (CDBL) is entitled to receive an amount of Taka 5,00,000 (Taka Five Hundred Thousand) as Security deposit to be kept with the CDBL without interest during the whole life of the Fund. (Note 9.02)

3.17 Unit Capital

As per Trust Deed (3.1) and Prospectus (3.3) total fund is at 9,81,51,000 (Nine crore eighty one lac fifty one hundred) units of Tk. 10.00 (Ten) each totaling Tk. 98,15,10,000.00 (Ninety Eight crore fifteen lac fifty one thousand) only. In future the fund size will not be changed. (Note 10)

3.18 Retained Earnings

Retained earnings are the cumulative net income a mutual fund retains, rather than distributing as dividends, to reinvest in growth or save for future needs. Positive retained earnings increase shareholder equity, while consistent losses can lead to a negative balance.This may be the case if the company has sustained long-term losses in one or more previous years or if its dividends exceed its profits. They are a measure of the Fund's financial health and promote stability and growth.

3.19 Dividend Equalization Reserve

Divisible profit is transferred to dividend equalization reserve based on the decision of the Board of Trustees to ensure reasonable dividends from year to year. In accordance with Rule 79 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, When the Board of Trustees makes a decision regarding this reserve, a minimum of 5% of the net profit from the fund for the current financial year should be allocated to this reserve.(Note:12)

3.20 Non-Performing Investments

In accordance with Rule 81 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 (Section-2 of Schedule 7, contents of Financial Position or Balence Sheet), Non-Performing Investment means any investment from which no interest or dividend has been received for more than two years up to the end of the mutual fund's accounting year.

ICB Asset Management PLC. Dhaka.

3.21 Net Asset Value (NAV) Per Unit

In accordance with Rule 72 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, 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.

3.22 Statement of Changes in Equity

In accordance with Rule 81 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 (Section-4 of Schedule 7, contents of Changes in Equity), The Statement of Changes in Equity reflects information about the increase or decrease in net assets or wealth.

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

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

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

ICB Asset Management PLC. Dhaka.

3.24 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 Statements'. In accordance with Rule 81 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 (section-5 of Schedule 7, contents of Cash Flow Statement), profit on sale of investments have been shown under operating activities and the investments have been shown under investing activities.

3.25 Related party

Parties are considered to be related, if one party has the ability to control the other party, or exercise significant influence over the other party, in making financial and operational decisions and include associated companies with or without common directors and key management positions. The Company has entered into transactions with other entities in the normal course of business that fall within the definition of related party as per International Accounting Standards No. 24: "Related Party Disclosures." Transactions with related parties are executed on the same terms, including interest rate and collateral, as those prevailing at the time for comparable transactions with other customers of similar credentials and do not involve more than normal risk.

4.00 General

4.01: 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

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

ICB Asset Management PLC. Dhaka.

Notes	Particulars	Mar 31, 2026	June 30, 2025
		BDT	BDT
05.00	**Investment in Listed Securities -Market Value**		
	Shares (N: 5.01)	69,64,18,650	67,64,92,188
	Bonds (N: 5.02)	16,91,38,211	15,90,77,675
	Close-end Mutual Fund (N: 5.03)	4,16,42,432	4,08,89,193
	Total	**90,71,99,292**	**87,64,59,055**

Sector-wise break up of Listed Securities is as follows

	Sector/category	As at March 31, 2026		As at June 30, 2025	
		Total Cost Price (BDT)	Total Market/Fair Value Price (BDT)	Total Cost Price (BDT)	Total Market/Fair Value Price (BDT)
05.01	**Shares**				
	Banks	7,33,06,219	6,06,63,872	7,50,22,884	5,27,80,620
	Engineering	6,61,77,089	4,09,91,342	6,61,77,089	3,83,63,457
	Food And Allied Products	10,05,32,452	6,06,85,686	10,13,04,273	7,35,46,879
	Fuel And Power	13,82,55,125	11,03,93,252	14,55,46,078	12,20,55,297
	Textiles	8,07,85,064	6,51,52,347	7,66,41,915	5,87,29,727
	Pharmaceuticals And Chemical	23,61,78,727	19,51,52,090	20,63,08,468	15,74,74,634
	Services	0	0	18,05,551	13,36,644
	Cement	4,93,12,529	3,08,95,448	4,72,58,415	2,77,50,010
	IT	31,30,882	14,30,135	31,30,882	11,63,834
	Tannery Industries	1,84,369	1,85,000	1,01,74,968	96,17,762
	Ceramic Industry	2,42,69,286	1,22,66,253	2,42,69,286	1,05,52,785
	Insurance	4,92,94,937	2,52,11,357	6,10,38,086	2,90,93,295
	Telecommunication	6,31,35,853	5,15,56,358	7,05,42,949	5,92,04,910
	Travel And Leisure	35,41,810	21,93,170	35,41,810	20,17,139
	Finance And Leasing	6,00,29,651	3,96,42,341	6,04,82,154	3,28,05,196
	Sub total	**94,81,33,992**	**69,64,18,650**	**95,32,44,809**	**67,64,92,188**
05.02	**Bonds**				
	Corporate Bond	4,10,46,327	3,10,23,811	4,35,46,327	3,48,07,675
	G-Sec (T.Bond)	12,73,55,360	13,81,14,400	12,25,80,100	12,42,70,000
	Sub total	**16,84,01,687**	**16,91,38,211**	**16,61,26,427**	**15,90,77,675**
05.03	**Close-end Mutual Fund**				
	Funds	4,94,46,648	4,16,42,432	4,94,46,648	4,08,89,193
	Sub total	**4,94,46,648**	**4,16,42,432**	**4,94,46,648**	**4,08,89,193**

06.00	**Investment in Non-listed Securities - Market Value**		
	Open-end Mutual Funds (N: 6.01)	79,85,080	69,32,210
		79,85,080	**69,32,210**

	Category/Name	As at March 31, 2026		As at June 30, 2025	
		Total Cost Price (BDT)	Fair Market Price (BDT)	Total Cost Price (BDT)	Fair Market Price (BDT)
06.01	**Open End Mutual Fund**				
	CAPM Unit Fund	1,00,16,950	79,85,080	1,00,16,950	69,32,210
	Sub total	**1,00,16,950**	**79,85,080**	**1,00,16,950**	**69,32,210**

Details of Marketable Investments are shown in "Annexure- A".

07.00	**Investments in Money Market**		
	Fixed Deposits (FDR)	-	-
	Total	**-**	**-**
08.00	**Cash and Cash Equivalents**		
	Bank Deposit		
	STD Account (N:8.01)	3,93,45,972	71,23,530
	Dividend Account (N:8.02)	7,35,211	7,41,114
	Total	**4,00,81,182**	**78,64,643**

ICB Asset Management PLC. Dhaka.

Notes	Particulars			Mar 31, 2026	June 30, 2025
				BDT	BDT
08.01	**SND Accounts with**				
	Name of the Bank and Branches		Account no.		
	Dhaka Bank PLC., Kakrail Branch		1061-500000-763	3,93,45,972	71,23,530
	Sub Total			**3,93,45,972**	**71,23,530**
08.02	**Dividend Accounts with**				
	Name of the Bank and Branches	Year	Account no.		
	Dhaka Bank PLC., Kakrail Branch	20-21	106-1500000-592	-	17,561
	BRAC Bank PLC., Bijoy Nagar Branch	21-22	2053-171780-001	48,455	47,929
	Dhaka Bank PLC., Kakrail Branch	22-23	106-1500000-854	6,86,756	6,75,624
	Sub Total			**7,35,211**	**7,41,114**
09.00	**Other Current Assets**				
	Dividend Receivable		(Annex. D)	26,27,066	23,29,054
	Interest Receivable			41,35,181	33,04,375
	Advance and Prepayments (N:9.01)			13,64,633	3,59,205
	Securities and Other Deposit (N:9.02)			5,00,000	5,00,000
	Grand Total			**86,26,879**	**64,92,634**
09.01	**Advance and Prepayments**				
	Accrued Interest Paid against T-Bond			10,75,489	-
	Annual Fee paid to BSEC			1,68,911	-
	Semi-annualy Trustee Fee paid to ICB			1,20,233	3,59,205
	Sub Total			**13,64,633**	**3,59,205**
09.02	**Securities and Other Deposits**				
	Security money Tk.500,000 has been deposited to CDBL account			5,00,000	5,00,000
	Sub Total			**5,00,000**	**5,00,000**
10.00	**Unit Capital**				
	Number of Units			9,81,51,000	9,81,51,000
	Face Value for Each Unit			10	10
	Size of Unit Capital			**98,15,10,000**	**98,15,10,000**

10.01 Unit holding position

As at March 31, 2026, the unit holding position by the group is represented below:

Groups	Number of Unit Holder	Percentage of Holding (%)	Number of Units	Total Unit Capital (BDT)
As at March 31, 2026				
Sponsor		50.94	5,00,00,000	50,00,00,000
Institutional investor		37.46	3,67,69,555	36,76,95,550
Foreign Investors		-	-	-
Public Investors		11.60	1,13,81,445	11,38,14,450
Total	**823**	**100**	**9,81,51,000**	**98,15,10,000**

11.00	**Retained Earnings**		
	Balance as at July 01	(12,81,99,663)	(16,30,57,880)
	Add: Profit for the period	6,92,21,841	3,48,58,217
	Closing Balance	**(5,89,77,822)**	**(12,81,99,663)**

ICB Asset Management PLC. Dhaka.

Notes	Particulars	Mar 31, 2026	June 30, 2025
		BDT	BDT
12.00	**Dividend Equalization Reserve**		
	Balance as at July 01	3,00,00,000	3,00,00,000
	Closing Balance	**3,00,00,000**	**3,00,00,000**
13.00	**Unclaimed/ Dividend payable**		
	Balance as at July 01	6,86,244	9,54,511
	Less: Dividend Credited to Investors Account	(1,575)	(7,237)
	Less: Paid to Capital Market Stabilization Fund (CMSF)	-	(2,61,030)
	Closing Balance (N:13.01)	**6,84,669**	**6,86,244**
13.01	**FY wise break up of dividend payable is as :**		
	For the Financial Year 2020-21	-	2,61,030
	Transfer to Capital Market Stabilization Fund (CMSF)	-	**2,61,030**
	For the Financial Year 2021-22	64,876	64,876
	For the Financial Year 2022-23	6,19,793	6,21,368
	Sub Total	**6,84,669**	**6,86,244**
14.00	**Current Liabilities**		
	Management Fee Payable to IAMPLC	99,98,152	1,28,94,412
	Custodian Fee Annualy Payable to ICB	5,17,623	6,56,198
	Annual Fee Payable to BSEC	-	54,772
	Earnest Money Payable	23,750	23,750
	Audit Fee Payable	40,250	40,250
	Interest/Bank Charge on D/A payable	95,812	82,579
	Total	**1,06,75,587**	**1,37,51,961**
15.00	**Non Performing Investment**		
	Total Cost Value	3,96,38,805	-
	Less:Total Fair Market Value	(1,93,53,291)	-
	Accumulated Erosion/Deficit Value	**2,02,85,514**	**-**

15.01 Sector wise break up of Non Performing Invested securities is as follows:

Sector/category	As at March 31, 2026		As at June 30, 2025	
	Total Cost Price (BDT)	Fair Market Price (BDT)	Total Cost Price (BDT)	Fair Market Price (BDT)
Fuel and Power	57,78,509	34,64,923	-	-
Mutual Funds	3,38,60,296	1,58,88,368	-	-
Sub Total	**3,96,38,805**	**1,93,53,291**	**0**	**0**

16.00	**Net Asset Value (NAV) Per Unit (At Cost Price)**		
	Total Assets	96,38,92,433	89,77,48,542
	Add: Unrealized Loss/(Gain) (N:27)	26,08,14,906	29,54,43,569
	Total Asset at Cost Price	**1,22,47,07,340**	**1,19,31,92,111**
	Less: Liabilities	(1,13,60,255)	(1,44,38,205)
	Net Asset Value (numerator)	**1,21,33,47,084**	**1,17,87,53,906**
	Number of Units (denominator)	9,81,51,000	9,81,51,000
	NAV per Unit at Cost Value	**12.36**	**12.01**
17.00	**Net Asset Value (NAV) Per Unit (At Market Price)**		
	Total Assets	96,38,92,433	89,77,48,542
	Less: Liabilities	(1,13,60,255)	(1,44,38,205)
	Net Asset Value (NAV) of the Fund (numerator)	**95,25,32,178**	**88,33,10,337**
	Number of Units (denominator)	9,81,51,000	9,81,51,000
	NAV per Unit at Market Value	**9.70**	**9.00**

ICB Asset Management PLC. Dhaka

Notes	Particulars		Jul 01, 2025 to Mar 31, 2026 BDT	Jul 01, 2024 to Mar 31, 2025 BDT
18.00	**Profit on Sale of Investments**			
	Listed Securities	(Annex B)	45,57,050	59,37,428
	Non-listed Securities		-	-
	Total		**45,57,050**	**59,37,428**
19.00	**Dividend from Investment in Securities**			
	Listed Securities	(Annex C)	2,55,99,541	4,63,27,226
	Non-listed Securities		-	-
	Total		**2,55,99,541**	**4,63,27,226**
20.00	**Interest on Bank Deposits and Bonds**			
	Bank Deposits		2,21,758	3,24,682
	Fixed Deposits (FDR)		13,74,769	2,38,333
	Listed Bonds		1,60,03,701	1,08,50,574
	Treasury Bills		-	5,91,909
	Total		**1,76,00,228**	**1,20,05,499**
21.00	**Management Fee**			
	Management Fee for IAMPLC		99,98,152	97,34,797
	Total		**99,98,152**	**97,34,797**
22.00	**Trustee Fee**			
	Trustee Fee for ICB		5,35,799	5,13,167
	Total		**5,35,799**	**5,13,167**
23.00	**Custodian Fee**			
	Custodian Fee for ICB		5,17,623	4,95,005
	Total		**5,17,623**	**4,95,005**
24.00	**BSEC Fee**			
	Annual Fee for BSEC		7,14,399	6,84,223
	Total		**7,14,399**	**6,84,223**
25.00	**Listing Fee**			
	Listing Fee for Dhaka Stock Exchange PLC (N:25.01)		4,90,755	4,90,755
	Listing Fee for Chittagong Stock Exchange PLC (N:25.01)		4,90,755	4,90,755
	Total		**9,81,510**	**9,81,510**
25.01	**Calculation**			
	Capital of the Fund (N:10)		98,15,10,000	98,15,10,000
	Percentage of Listing Fee for Each Exchange (N:3.1)		0.05	0.05
	Stock Exchange Listing Fee		**4,90,755**	**4,90,755**
26.00	**Other Operating Expenses**			
	Advertisement Expense (*)		1,90,994	1,77,640
	Bank Charges		1,880	1,045
	CDBL Fee & Connection charge		1,06,000	1,06,000
	CDBL Transaction Charges		17,035	5,534
	Excise Duty		60,000	30,000
	Printing		-	25,975
	Total		**3,75,909**	**3,46,194**

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

27.00	**Provision/Write back of provision against diminution in value of investment**		
	Investment of Marketable Securities (Cost Value)	1,17,59,99,278	1,16,01,69,212
	Less: Investment of Marketable Securities (Fair Value)	(91,51,84,372)	(90,01,14,267)
	Diminution in value of investment as on March 31	**26,08,14,906**	**26,00,54,945**
	Less: Provision already made	(29,54,43,569)	(27,24,19,771)
	Provision/(Write back) Required For the Period	**(3,46,28,663)**	**(1,23,64,826)**

Notes	Particulars	Jul 01, 2025 to Mar 31, 2026 BDT	Jul 01, 2024 to Mar 31, 2025 BDT
28.00	**Earnings Per Unit for the period**		
	Profit for the Period (numerator)	6,92,21,841	6,38,45,583
	Number of Units (denominator)	9,81,51,000	9,81,51,000
	Earnings Per Unit (EPU)	**0.71**	**0.65**
	NB: The Earnings Per Unit (EPU) recorded *increased* of 8.42% compared to the quartrely accounts corresponding to the same period of the previous year. The main reasons increase due to *more interest income and write back of provision* by Tk. 55,94,729.00 and Tk. 2,22,63,837.00 respectively.		
29.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities (N:19)	2,55,99,541	4,63,27,226
	Add: Dividend Receivable (Previous Period)	23,29,054	29,49,009
		2,79,28,595	**4,92,76,235**
	Less: Dividend Receivable (N:9)	(26,27,066)	(62,64,611)
	Total	**2,53,01,529**	**4,30,11,624**
30.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds (N:20)	1,76,00,228	1,20,05,499
	Add: Interest Receivable (Previous Period)	33,04,375	23,04,735
		2,09,04,603	**1,43,10,234**
	Less: Interest Receivable (N:9)	(41,35,181)	(40,59,993)
	Total	**1,67,69,422**	**1,02,50,241**
31.00	**Payment of Fees & Expenses**		
	Total Expenses	1,31,63,642	1,27,89,396
	Add: Previous Period Operating Expenses payable (N: 31.01)	1,33,92,756	1,44,91,851
		2,65,56,398	**2,72,81,247**
	Less: Current Period Operating Expenses payable (N: 31.02)	(92,15,142)	(1,07,83,280)
	Total	**1,73,41,256**	**1,64,97,967**
31.01	**Previous Period Operating Expenses payable**		
	Current Liabilities (Previous Period)	1,37,51,961	1,48,93,389
	Less: Advance Payment of Fees & Suspense's	(3,59,205)	(4,01,538)
		1,33,92,756	**1,44,91,851**
31.02	**Current Period Operating Expenses payable**		
	Current Liabilities (N:14)	1,05,79,775	1,09,72,275
	Less: Advance Payment of Fees & Suspense's	(13,64,633)	(1,88,996)
		92,15,142	**1,07,83,280**
32.00	**Reconciliation between Profit and Operating Cash Flows**		
	Profit for the period (N:28)	6,92,21,841	6,38,45,583
	Provision/(Write back of Provision) (N:27)	(3,46,28,663)	(1,23,64,826)
	A) Operating Cash Flow Before Changes in Working Capital	**3,45,93,178**	**5,14,80,757**
	Changes in Working Capital		
	Decrease/(Increase) of Other Current Assets	(11,28,817)	(50,70,860)
	(Decrease)/Increase of Current Liabilities	(41,77,614)	(37,08,571)
	B) Changes	**(53,06,432)**	**(87,79,431)**
	Net Cash Generated from Operating Activities (A+B)	**2,92,86,746**	**4,27,01,326**
33.00	**Sale of Securities (at Cost)**		
	Investment at Cost Price	9,36,98,768	2,82,87,419
	Add: Principal Redemption of Listed Bond (ASPCL Bond)	25,00,000	25,00,000
	Add: Receivable from Broker House (ISTCL) (Previous Period)	-	65,34,486
	Total	**9,61,98,768**	**3,73,21,905**

ICB Asset Management PLC. Dhaka.

Notes	Particulars	Jul 01, 2025 to Mar 31, 2026 BDT	Jul 01, 2024 to Mar 31, 2025 BDT
34.00	**Purchase of Securities**		
	Purchase for Direct Share (Cost Price)	6,86,90,212	3,83,86,078
	Add: Purchase for G-Sec	-	7,28,44,540
	Add: Purchase for Pre-IPO Securities (G-sec)	2,46,73,000	-
		9,33,63,212	**11,12,30,618**
	Less: Current Period payable to Broker House (ISTCL)	(95,812)	(65,257)
	Total	**9,32,67,400**	**11,11,65,361**
35.00	**Net Operating Cash Flows**		
	Net Cash Generated from Operating Activities (numerator)	2,92,86,746	4,27,01,326
	Number of Units (denominator)	9,81,51,000	9,81,51,000
	Net Operating Cash Flow Per Unit (NOCFPU)	**0.30**	**0.44**
36.00	**Profit and Earnings Per Unit available for Distribution**		
	Retained Earnings Brought Forward	(12,81,99,663)	(16,30,57,880)
	Add: Profit for the period	6,92,21,841	6,38,45,583
		(5,89,77,822)	**(9,92,12,297)**
	Dividend Equalization Reserve	3,00,00,000	3,00,00,000
	Total Reserve and Earnings	**(2,89,77,822)**	**(6,92,12,297)**
	Number of Units	9,81,51,000	9,81,51,000
	Profit Available for Distribution	**(0.30)**	**(0.71)**

NB: Net Operating Cash Flows Per Unit (NOCFPU) has recorded *sigfinificant decreased* of 31.41% compared to the quarterly accounts correspoding to the same period of the previous year. The main reasons of decreases due to *received less Dividend income and Capital Gain* Tk.1,77,10,095.00 and Tk. 13,78,380.00 respectively.

37.00 Approval of the Financial Statements

The Trustee committee at the meeting held on April 28, 2026, approved the unaudited financial statements of the Fund for the period ended March 31, 2026, and authorized the same for an issue.

CEO
(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)

ICB AMCL FIRST AGRANI BANK MUTUAL FUND

PORTFOLIO STATEMENT
As at March 31, 2026

Annexure 'A'
(Amount in Tk.)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of To. Inv. (at Cost)
			Rate	Total	DSE	CSE	Average			
BANKS										
1	AB BANK PLC	2,37,094	15.37	36,44,434	5.90	5.90	5.90	13,98,855	(22,45,580)	0.30%
2	BANK ASIA PLC	6,14,622	18.41	1,13,16,824	21.30	20.70	21.00	1,29,07,062	15,90,238	0.92%
3	CITY BANK PLC	2,60,000	22.61	58,79,314	29.70	29.60	29.65	77,09,000	18,29,686	0.48%
4	DHAKA BANK PLC	14,85,112	12.91	1,91,70,811	12.30	12.30	12.30	1,82,66,878	(9,03,933)	1.57%
5	DUTCH-BANGLA BANK PLC	1,97,208	45.05	88,84,738	41.40	41.60	41.50	81,84,132	(7,00,606)	0.73%
6	EXIM BANK OF BANGLADESH PLC	7,00,000	13.85	96,95,383	3.00	0.00	1.50	10,50,000	(86,45,383)	0.79%
7	SOUTHEAST BANK PLC	6,93,457	14.74	1,02,20,979	9.60	9.70	9.65	66,91,860	(35,29,119)	0.83%
8	TRUST BANK PLC	2,53,908	17.70	44,93,735	17.50	17.60	17.55	44,56,085	(37,650)	0.37%
	Sector Total:	**44,41,401**		**7,33,06,219**				**6,06,63,872**	**(1,26,42,347)**	**5.99%**
CEMENT										
9	CROWN CEMENT PLC	1,36,746	73.97	1,01,15,171	48.90	49.00	48.95	66,93,717	(34,21,454)	0.83%
10	HEIDELBERG MATERIALS BD PLC	1,04,004	376.88	3,91,97,358	235.40	230.00	232.70	2,42,01,731	(1,49,95,627)	3.20%
	Sector Total:	**2,40,750**		**4,93,12,529**				**3,08,95,448**	**(1,84,17,082)**	**4.03%**
CERAMICS SECTOR										
11	RAK CERAMICS (BD) LIMITED	5,43,958	44.62	2,42,69,286	22.10	23.00	22.55	1,22,66,253	(1,20,03,033)	1.98%
	Sector Total:	**5,43,958**		**2,42,69,286**				**1,22,66,253**	**(1,20,03,033)**	**1.98%**
CORPORATE BOND										
12	AIBL MUDARABA PERPETUAL BOND	2,214	5,000.00	1,10,70,000	3,400.00	3,400.00	3,400.00	75,27,600	(35,42,400)	0.90%
13	APSCL BOND	2,000	1,250.00	25,00,000	1,403.00	1,496.50	1,449.75	28,99,500	3,99,500	0.20%
14	IBBL 2ND PERPETUAL MUDARABA BOND	2,993	5,000.00	1,49,65,000	4,200.00	4,017.50	4,108.75	1,22,97,489	(26,67,511)	1.22%
15	IBBL MUDARABA PERPETUAL BOND	12,872	971.98	1,25,11,327	669.50	620.00	644.75	82,99,222	(42,12,105)	1.02%
	Sector Total:	**20,079**		**4,10,46,327**				**3,10,23,811**	**(1,00,22,517)**	**3.35%**
ENGINEERING										
16	BSRM STEELS LIMITED	2,67,963	84.24	2,25,72,538	67.20	67.70	67.45	1,80,74,104	(44,98,434)	1.84%
17	RUNNER AUTOMOBILES PLC	1,89,340	53.34	1,00,98,502	39.60	39.90	39.75	75,26,265	(25,72,237)	0.82%
18	SINGER BANGLADESH LIMITED	1,46,670	177.98	2,61,04,991	86.00	84.00	85.00	1,24,66,950	(1,36,38,041)	2.13%
19	WALTON HI-TECH INDUSTRIES PLC	7,755	954.36	74,01,058	377.10	377.00	377.05	29,24,023	(44,77,035)	0.60%
	Sector Total:	**6,11,728**		**6,61,77,089**				**4,09,91,342**	**(2,51,85,747)**	**5.40%**
FINANCE AND LEASING										
20	DBH FINANCE PLC	5,30,316	65.41	3,46,86,312	36.40	37.00	36.70	1,94,62,597	(1,52,23,715)	2.83%
21	IDLC FINANCE PLC	4,14,409	52.00	2,15,48,275	39.50	41.00	40.25	1,66,79,962	(48,68,312)	1.76%
22	IPDC FINANCE PLC	1,86,655	20.33	37,95,064	18.70	18.80	18.75	34,99,781	(2,95,283)	0.31%
	Sector Total:	**11,31,380**		**6,00,29,651**				**3,96,42,341**	**(2,03,87,310)**	**4.90%**
FOOD AND ALLIED PRODUCTS										
23	BATBC LIMITED	1,86,615	435.37	8,12,47,156	221.30	222.20	221.75	4,13,81,876	(3,98,65,280)	6.63%
24	OLYMPIC INDUSTRIES LTD.	96,246	154.36	1,48,56,922	147.10	142.20	144.65	1,39,21,984	(9,34,938)	1.21%
25	UNILEVER CONSUMER CARE LIMITED	2,511	1,763.59	44,28,374	2,143.30	0.00	2,143.30	53,81,826	9,53,452	0.36%
	Sector Total:	**2,85,372**		**10,05,32,452**				**6,06,85,686**	**(3,98,46,766)**	**8.21%**

ICB Asset Management PLC. Dhaka.

ICB AMCL FIRST AGRANI BANK MUTUAL FUND

PORTFOLIO STATEMENT
As at March 31, 2026

Annexure 'A'
(Amount in Tk.)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of To. Inv.
			Rate	Total	DSE	CSE	Average			
FUEL AND POWER										
26	JAMUNA OIL COMPANY LIMITED	2,30,000	186.26	4,28,39,145	171.10	171.50	171.30	3,93,99,000	(34,40,145)	3.50%
27	LINDE BANGLADESH LIMITED	28,513	1,272.09	3,62,71,167	750.60	755.10	752.85	2,14,66,012	(1,48,05,155)	2.96%
28	MEGHNA PETROLEUM LIMITED	30,783	203.73	62,71,398	200.00	198.00	199.00	61,25,817	(1,45,581)	0.51%
29	MJL BANGLADESH PLC	4,50,000	104.66	4,70,94,907	89.00	88.50	88.75	3,99,37,500	(71,57,407)	3.85%
30	POWER GRID CO. OF BANGLADESH LTD.	1,16,468	49.61	57,78,509	30.00	29.50	29.75	34,64,923	(23,13,586)	0.47%
	Sector Total:	**8,55,764**		**13,82,55,125**				**11,03,93,252**	**(2,78,61,873)**	**11.29%**
G-SEC (T.BOND)										
31	05Y BGTB 15/05/2029 [C.R 12.40%]	5,00,000	100.24	5,01,17,570	107.06	107.06	107.06	5,35,30,000	34,12,430	4.09%
32	10Y BGTB 19/03/2035 [C.R 12.05%]	1,00,000	97.89	97,88,840	111.04	111.04	111.04	1,11,04,000	13,15,160	0.80%
33	15Y BGTB 27/08/2040 [C.R 10.28%]	2,50,000	98.69	2,46,73,000	99.48	99.48	99.48	2,48,70,400	1,97,400	2.01%
34	20Y BGTB 25/01/2043 [C.R 8.89%]	2,50,000	77.72	1,94,30,825	92.93	92.93	92.93	2,32,32,500	38,01,675	1.59%
35	5Y BGTB 13/12/2028 [C.R 10.35%]	2,50,000	93.38	2,33,45,125	101.51	101.51	101.51	2,53,77,500	20,32,375	1.91%
	Sector Total:	**13,50,000**		**12,73,55,360**				**13,81,14,400**	**1,07,59,040**	**10.40%**
INSURANCE										
36	DELTA LIFE INSURANCE COMPANY LTD	59,545	124.63	74,20,822	71.60	74.00	72.80	43,34,876	(30,85,946)	0.61%
37	GREEN DELTA INSURANCE PLC	3,81,396	106.91	4,07,75,933	52.80	50.50	51.65	1,96,99,103	(2,10,76,829)	3.33%
38	PEOPLES INSURANCE COMPANY LTD	27,541	39.87	10,98,182	41.50	44.00	42.75	11,77,378	79,196	0.09%
	Sector Total:	**4,68,482**		**4,92,94,937**				**2,52,11,357**	**(2,40,83,580)**	**4.03%**
IT										
39	AAMRA TECHNOLOGIES LIMITED	98,630	31.74	31,30,882	13.50	15.50	14.50	14,30,135	(17,00,747)	0.26%
	Sector Total:	**98,630**		**31,30,882**				**14,30,135**	**(17,00,747)**	**0.26%**
PHARMACEUTICALS AND CHEMICAL										
40	ACI FORMULATIONS PLC	63,027	144.90	91,32,456	136.50	141.60	139.05	87,63,904	(3,68,552)	0.75%
41	ACME LABORATORIES LTD.	8,40,924	107.19	9,01,40,746	75.50	76.00	75.75	6,36,99,993	(2,64,40,753)	7.36%
42	ADVANCED CHEMICAL INDUSTRIES PLC	1,52,250	251.84	3,83,41,895	197.10	208.40	202.75	3,08,68,688	(74,73,207)	3.13%
43	IBN SINA PHARMA. INDUSTRY PLC	63,220	315.58	1,99,50,745	315.80	332.00	323.90	2,04,76,958	5,26,213	1.63%
44	RENATA PLC	9,057	866.19	78,45,098	423.20	0.00	423.20	38,32,922	(40,12,175)	0.64%
45	SQUARE PHARMACEUTICALS PLC	3,19,119	221.76	7,07,67,788	210.80	212.30	211.55	6,75,09,624	(32,58,163)	5.78%
	Sector Total:	**14,47,597**		**23,61,78,727**				**19,51,52,090**	**(4,10,26,637)**	**19.28%**
TANNERY INDUSTRIES										
46	APEX FOOTWEAR LIMITED	1,000	184.37	1,84,369	184.00	186.00	185.00	1,85,000	631	0.02%
	Sector Total:	**1,000**		**1,84,369**				**1,85,000**	**631**	**0.02%**
TELECOMMUNICATION										
47	BANGLADESH SUBMARINE CABLES PLC	2,03,770	172.43	3,51,35,991	138.00	140.00	139.00	2,83,24,030	(68,11,961)	2.87%
48	GRAMEEN PHONE LTD.	80,000	302.26	2,41,80,777	244.00	246.00	245.00	1,96,00,000	(45,80,777)	1.97%
49	ROBI AXIATA PLC	1,25,469	30.44	38,19,085	29.00	28.90	28.95	36,32,328	(1,86,757)	0.31%
	Sector Total:	**4,09,239**		**6,31,35,853**				**5,15,56,358**	**(1,15,79,495)**	**5.16%**

ICB Asset Management PLC. Dhaka.

ICB AMCL FIRST AGRANI BANK MUTUAL FUND

PORTFOLIO STATEMENT

As at March 31, 2026

Annexure 'A'

(Amount in Tk.)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of To. Inv.
			Rate	Total	DSE	CSE	Average			
TEXTILES										
50	ARGON DENIMS LIMITED	10,87,090	20.50	2,22,90,294	16.70	17.70	17.20	1,86,97,948	(35,92,346)	1.82%
51	ENVOY TEXTILES LIMITED	1,82,861	47.54	86,92,460	49.10	53.70	51.40	93,99,055	7,06,596	0.71%
52	MALEK SPINNING MILLS PLC	30,000	28.36	8,50,914	26.70	27.50	27.10	8,13,000	(37,914)	0.07%
53	MATIN SPINNING MILLS PLC	45,245	46.19	20,89,789	46.30	46.30	46.30	20,94,844	5,055	0.17%
54	SQUARE TEXTILES PLC	7,25,000	64.64	4,68,61,608	48.00	46.20	47.10	3,41,47,500	(1,27,14,108)	3.83%
	Sector Total:	**20,70,196**		**8,07,85,064**				**6,51,52,347**	**(1,56,32,717)**	**6.60%**
TRAVEL AND LEISURE										
55	UNIQUE HOTEL & RESORTS PLC	57,715	61.37	35,41,810	38.00	38.00	38.00	21,93,170	(13,48,640)	0.29%
	Sector Total:	**57,715**		**35,41,810**				**21,93,170**	**(13,48,640)**	**0.29%**

SL	Company Name	No. of Shares	Cost price		Average Market Price/ Surrender Price	Total Market Price/ Surrender Price	Appreciation /(Erossion)	Fair Market Value as per SEC/CMRRCD/ 2009-193/172 dated: 30.06.2015	Appreciation /(Erossion) as per Fair Market Value	% of To. Inv. (at Cost)
			Rate	Total						
OPEN-END MUTUAL FUNDS										
56	CAPM UNIT FUND	89,000	112.55	1,00,16,950	89.72	79,85,080	(20,31,870)	79,85,080	(20,31,870)	0.82%
		89,000		**1,00,16,950**		**79,85,080**	**(20,31,870)**	**79,85,080**	**(20,31,870)**	**0.82%**
CLOSE END MUTUAL FUNDS										
57	EBL NRB MUTUAL FUND	5,80,000	6.24	36,17,519	3.10	17,98,000	(18,19,519)	32,83,380	(3,34,139)	0.30%
58	GRAMEEN ONE : SCHEME TWO	9,32,670	16.71	1,55,86,352	12.40	1,15,65,108	(40,21,244)	1,26,20,890	(29,65,462)	1.27%
59	L R GLOBAL BANGLADESH M F ONE	26,90,273	8.68	2,33,54,244	3.30	88,77,901	(1,44,76,344)	1,97,34,498	(36,19,747)	1.91%
60	TRUST BANK 1ST MUTUAL FUND	3,00,000	5.80	17,39,914	3.20	9,60,000	(7,79,914)	17,39,914	(0)	0.14%
61	VANGUARD AML BD FINANCE MF	5,78,567	8.90	51,48,619	7.35	42,52,467	(8,96,151)	42,63,750	(8,84,869)	0.42%
	Sector Total:	**50,81,510**		**4,94,46,648**		**2,74,53,476**	**(2,19,93,172)**	**4,16,42,432**	**(78,04,217)**	**4.04%**
	Grand Total:	**1,92,03,801**		**1,17,59,99,279**		**90,09,95,417**	**(27,50,03,862)**	**91,51,84,372**	**(26,08,14,907)**	**96.02%**

ICB Asset Management PLC. Dhaka

ICB AMCL FIRST AGRANI BANK MUTUAL FUND

Profit on Sale of Investments

For the Period from July 01, 2025 to March 31, 2026

Annexure 'B'

(Amount in Tk.)

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/ (Loss)
BANKS						
1	BANK ASIA PLC	5,00,000	19.71	18.41	98,55,250	6,51,630
2	CITY BANK PLC	1,65,000	28.68	21.57	47,31,556	11,71,962
3	DHAKA BANK PLC	55,014	14.16	12.91	7,79,150	68,991
4	JAMUNA BANK PLC	1,15,552	19.66	17.99	22,71,822	1,92,718
					Sub Total:	**20,85,301**
FINANCIAL INSTITUTIONS						
5	IPDC FINANCE PLC	3,31,006	22.38	20.33	74,07,288	6,77,307
					Sub Total:	**6,77,307**
FOOD AND ALLIED						
6	OLYMPIC INDUSTRIES PLC	5,000	173.65	154.36	8,68,260	96,440
					Sub Total:	**96,440**
FUEL AND POWER						
7	JAMUNA OIL COMPANY LIMITED	6,691	188.52	186.26	12,61,402	15,155
8	SUMMIT POWER LIMITED	1,50,000	13.87	40.30	20,80,830	(39,63,870)
					Sub Total:	**(39,48,715)**
G-SEC (T.BOND)						
9	2Y BGTB 03/01/2026 [C.R 11.60%]	2,00,000	100.00	99.49	2,00,00,000	1,02,260
					Sub Total:	**1,02,260**
INSURANCE						
10	TRUST ISLAMI LIFE INSURANCE LIMITED	2,22,604	54.96	52.75	1,22,33,497	4,90,345
					Sub Total:	**4,90,345**
PHARMACEUTICALS AND CHEMICAL						
11	ACI FORMULATIONS PLC	5,615	151.70	147.53	8,51,773	23,385
12	SQUARE PHARMACEUTICALS PLC	10,000	229.54	223.44	22,95,400	60,978
					Sub Total:	**84,363**
SERVICES AND REAL ESTATE						
13	SUMMIT ALLIANCE PORT LIMITED	62,460	31.34	28.91	19,57,322	1,51,772
					Sub Total:	**1,51,772**
TANNERY INDUSTRIES						
14	APEX FOOTWEAR LIMITED	47,802	243.24	212.86	1,16,27,579	14,52,612
					Sub Total:	**14,52,612**
TELECOMMUNICATION						
15	ROBI AXIATA PLC	4,22,088	30.52	26.60	1,28,80,443	16,54,263
					Sub Total:	**16,54,263**
TEXTILE						
16	APEX SPINNING & KNITTING MILLS LTD	33,846	150.80	117.25	51,03,902	11,35,435
17	ENVOY TEXTILES LIMITED	27,253	59.78	40.36	16,29,190	5,29,253
18	FAR EAST KNITTING & DYEING IND. PLC	20,000	21.06	18.74	4,21,156	46,416
					Sub Total:	**17,11,104**
Grand Total:					9,82,55,818	**45,57,050**

ICB Asset Management PLC. Dhaka

ICB AMCL FIRST AGRANI BANK MUTUAL FUND
Dividend income from Investment in Securities
For the Period from July 01, 2025 to March 31, 2026

Annexure 'C'
(Amount in Tk.)

Sl	Company Name	Div. Per Share	No of Share	Net Dividend (BDT)
1	DBH FINANCE PLC			2
2	JAMUNA BANK PLC			9
3	GRAMEEN PHONE LTD.	11.00	80,000	8,80,000
4	FRACTION DIVIDEND DBBL			4
5	FRACTION DIVIDEND DHAKA BANK			4
6	GRAMEEN ONE : SCHEME TWO	0.75	9,32,670	6,99,503
7	WALTON HI-TECH INDUSTRIES PLC	17.50	7,050	1,23,375
8	IBN SINA PHARMACEUTICAL INDUSTRY PLC	6.40	63,220	4,04,608
9	BANGLADESH SUBMARINE CABLES PLC	4.00	2,03,770	8,15,080
10	ENVOY TEXTILES LIMITED	3.00	60,000	1,80,000
11	BSRM STEELS LIMITED	5.00	2,67,963	13,39,815
12	SQUARE PHARMACEUTICALS PLC	12.00	3,09,119	37,09,428
13	SQUARE TEXTILES PLC	3.20	7,25,000	23,20,000
14	CROWN CEMENT PLC	2.10	1,36,746	2,87,167
15	OLYMPIC INDUSTRIES PLC	3.00	96,246	2,88,738
16	RENATA PLC	5.50	9,057	49,814
17	MJL BANGLADESH PLC	5.20	4,50,000	23,40,000
18	ACME LABORATORIES LTD.	3.50	8,40,924	29,43,234
19	UNIQUE HOTEL & RESORTS PLC	1.60	57,715	92,344
20	ADVANCED CHEMICAL INDUSTRIES PLC	2.50	1,52,250	3,80,625
21	ACI FORMULATIONS PLC	2.50	39,162	97,905
22	ARGON DENIMS LIMITED	1.00	10,87,090	10,87,090
23	RUNNER AUTOMOBILES PLC	1.00	1,89,340	1,89,340
24	MEGHNA PETROLEUM LIMITED	20.00	30,783	6,15,660
25	JAMUNA OIL COMPANY LIMITED	18.00	2,30,000	41,40,000
26	RAK CERAMICS (BD) LIMITED	1.00	5,43,958	5,43,958
27	GRAMEEN PHONE LTD.	10.50	80,000	8,40,000
28	GREEN DELTA INSURANCE PLC	2.70	3,81,396	10,29,769
29	ROBI AXIATA PLC	1.75	1,15,469	2,02,071
			Total	**2,55,99,541**

ICB Asset Management PLC. Dhaka.

ICB AMCL FIRST AGRANI MUTUAL FUND
DIVIDEND RECEIVABLE
As at March 31, 2026

Annexure 'D'
(Amount in Tk.)

Sl	Company Name	FY	No Share	Div. Per Share	Gross Dividend (BDT)
1	SOUTH BANGLA AGR. & COMM. BANK LTD	2021-22	0.30	4,683	1,405
2	AAMRA TECHNOLOGIES LIMITED	2023-24	0.10	98,630.00	9,863
3	RAK CERAMICS (BD) LIMITED		1.00	5,43,958.00	5,43,958
4	GRAMEEN PHONE LTD.		10.50	80,000.00	8,40,000
5	GREEN DELTA INSURANCE PLC		2.70	3,81,396.00	10,29,769
6	ROBI AXIATA PLC		1.75	1,15,469.00	2,02,071
				Total	**26,27,066**

ICB Asset Management PLC. Dhaka