Q2

ICB AMCL SECOND NRB UNIT FUND
TRUSTEE : INVESTMENT CORPORATION OF BANGLADESH
CUSTODIAN : INVESTMENT CORPORATION OF BANGLADESH
SPONSOR : ICB CAPITAL MANAGEMENT LIMITED

UNAUDITED FINANCIAL STATEMENTS
OF
ICB AMCL SECOND NRB UNIT FUND

For the period from January 01, 2026 to June 30, 2026

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

Particulars	Notes	Amount in Taka	
		30-Jun-26	31-Dec-25
Assets			
A) Investments (Market Value)		**959,948,663**	**920,998,811**
Investment in Listed Securities	5	959,948,663	918,728,811
Investment in non-listed Securities	6	-	2,270,000
B) Deposit		**-**	**10,000,000**
Bank	7	-	10,000,000
C) Other Current assets		**36,697,479**	**51,047,094**
Cash & cash equivalents	8	26,255,551	27,169,399
Others	9	10,441,927	23,877,695
D) Non-current Assets		**-**	**-**
Deferred revenue expenditure	10	-	-
Total Assets (A+B+C+D)		**996,646,141**	**982,045,904**
Equity and Liabilities			
E) Unit Holder's Equity		**928,756,198**	**906,743,446**
Unit capital	11	944,296,040	1,076,724,350
Unit premium reserve	12	48,142,688	26,731,095
Retained earning	13	(65,516,585)	(198,546,054)
Dividend Equalization Fund	14	1,834,056	1,834,056
F) Liabilities		**67,889,943**	**75,302,458**
Unclaimed/ Dividend payable	15	52,378,101	52,378,101
Current liabilities	16	15,511,842	22,924,357
Total Equity and Liabilities (E+F)		**996,646,141**	**982,045,904**
Non Performing Investment (deficit Value)	17	49,274,176	42,672,755
Net Asset Value (NAV) per unit			
Net Asset Value-at cost	18	**12.46**	**11.74**
Net Asset Value-at market	19	**9.84**	**8.42**

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

ICB AMCL SECOND NRB UNIT FUND
(Managed by ICB Asset Management PLC)
Statement of Profit or Loss and Other Comprehensive Income (Unaudited)
For the period from January 01, 2026 to June 30, 2026

Particulars	Notes	Amount in Taka		Amount in Taka	
		Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025	Apr 01, 2026 to Jun 30, 2026	Apr 01, 2025 to Jun 30, 2025
Income					
Profit on sale of investments	20	12,560,631	6,009,389	5,081,832	1,932,191
Dividend from investment in shares	21	14,924,306	18,223,138	11,460,242	11,028,868
Interest on Bank deposits	22	4,207,381	3,875,085	2,854,096	2,144,136
Total Income		**31,692,319**	**28,107,612**	**19,396,170**	**15,105,195**
Expenses					
Management fee	23	6,456,715	6,566,544	3,190,817	3,259,850
Trustee fee	24	447,315	458,298	219,356	226,259
Custodian fee	25	458,675	473,138	225,932	230,352
Annual BSEC fee	26	464,378	462,687	236,980	220,278
Audit fee		40,000	36,225	-	-
Other Operating expenses	27	139,588	139,845	27,848	30,167
Issue & Conversion expenses written off		-	628,324	-	314,162
Total Expenses		**8,006,671**	**8,765,061**	**3,900,933**	**4,281,068**
Profit before provision		**23,685,648**	**19,342,552**	**15,495,237**	**10,824,127**
(Provision)/Write back of provision against diminution in value of nvestment	28	109,343,821	(60,108,097)	80,227,287	(49,743,339)
Profit for the period		**133,029,469**	**(40,765,545)**	**95,722,524**	**(38,919,211)**
Earnings Per Unit	29	**1.41**	**(0.36)**	**1.01**	**(0.34)**

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

ICB AMCL SECOND NRB UNIT FUND
(Managed by ICB Asset Management PLC)
Statement of Changes in Equity (Unaudited)
For the period from January 01, 2026 to June 30, 2026

(Amount in Taka)

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization reserve	Retained Earnings	Total Equity
Balance as at January 01, 2026	**1,076,724,350**	**26,731,095**	**1,834,056**	**(198,546,054)**	**906,743,446**
Unit Capital	(132,428,310)	-	-	-	(132,428,310)
Unit premium reserve	-	21,411,593	-	-	21,411,593
Net Income/(Loss) for the year	-	-	-	133,029,469	133,029,469
Balance as at June 30, 2026	**944,296,040**	**48,142,688**	**1,834,056**	**(65,516,585)**	**928,756,198**

For the period from January 01, 2025 to June 30, 2025

(Amount in Taka)

Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization reserve	Retained Earnings	Total Equity
Balance as at January 01, 2025	**1,126,637,780**	**18,016,054**	**30,000,000**	**(178,267,284)**	**996,386,550**
Unit Capital	(3,053,530)	-	-	-	(3,053,530)
Unit premium reserve	-	971,533	-	-	971,533
Dividend paid for FY 2024	-	-	(28,165,945)	-	(28,165,945)
Net Income/(Loss) for the year	-	-	-	(40,765,545)	(40,765,545)
Balance as at June 30, 2025	**1,123,584,250**	**18,987,587**	**1,834,056**	**(219,032,829)**	**925,373,063**

For and on behalf of Trustee and Asset Manager of
ICB AMCL Second NRB Unit Fund

Chief Executive Officer
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(ICB Asset Management PLC)

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

Place: Dhaka
Date: 28 July 2026

ICB AMCL SECOND NRB UNIT FUND
(Managed by ICB Asset Management PLC)
Statement of Cash Flows (Unaudited)
For the period from January 01, 2026 to June 30, 2026

Particulars	Notes	Amount in Taka	
		Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025
Cash flows from operating activities			
Dividend from Investment in Securities	30.00	22,997,413	26,109,274
Interest on Bank Deposits & Bonds	31.00	9,102,491	7,248,850
Profit on Sale of Investments	20.00	12,560,631	6,009,389
Payment of Fees & Expenses	32.00	(14,969,935)	(17,660,167)
Net cash inflows/(outflows) from operating activities		**29,690,600**	**21,707,346**
Cash flows from investment activities			
Sale of Securities (At Cost)	34.00	138,594,305	30,143,332
Purchase of Securities	35.00	(68,200,336)	(12,222,081)
Share application money deposited		-	(10,500,000)
Share application money refunded		-	10,500,000
Investment in New FDR & Treasury Bill		-	(10,000,000)
Encashment of FDR & Treasury Bill		10,000,000	9,715,600
Adjustment of NRB account		18,301	138,719
Net cash inflows/(outflows) from investment activities		**80,412,269**	**17,775,570**
Cash flows from financing activities			
Unit capital sold		1,095,250	8,140,210
Unit capital surrendered		(133,523,560)	(11,193,740)
Premium received on surrendered		21,575,328	2,439,298
Premium refunded on sales		(163,735)	(1,467,765)
Dividend Paid during the Period	36.00	-	(27,590,901)
Net cash inflows/(outflows) from financing activities		**(111,016,717)**	**(29,672,899)**
Increase/(Decrease) in cash		**(913,848)**	**9,810,017**
Cash & cash equivalent at beginning of the period		27,169,399	17,833,226
Cash & cash equivalent at end of the period		**26,255,551**	**27,643,243**
Net Operating Cash Flows Per Unit (NOCFPU)	37.00	**0.31**	**0.19**

The financial statements should be read in conjunction with the annexed notes.
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Chief Executive Officer
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Head of Finance & Accounts
(ICB Asset Management PLC)

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

Place: Dhaka
Date: 28 July 2026

ICB AMCL SECOND NRB UNIT FUND
(Managed by ICB Asset Management PLC)
Notes to the financial statements (Unaudited)
For the period from January 01, 2026 to June 30, 2026

1.00 Introduction

1.01 Legal status and Nature of The Fund

The **ICB AMCL SECOND NRB Unit Fund** (hereinafter referred to as 'the Fund') was established under a Trust Deed (Trust Act, 1882) executed on November 15, 2018 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 December 24, 2018 (Registration No: BSEC/Mutual Fund/2018/96) under the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001. The prospectus was approved by the BSEC on November 13, 2018 in accordance with the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001. The operations of the Fund was commenced on December 24, 2018.

ICB Asset Management PLC is the Manager of the Fund. IAMPLC was created as part of the restructuring programme of ICB under Capital Market Development Programme (CMDP) initiated by the Government of the Peoples' Republic of Bangladesh and the Asian Development Bank (ADB). The Company was incorporated as a public limited company under the Companies Act,1994 with the Registrar of Joint Stock Companies and Firms on December 05, 2000 with an authorized capital of Tk 100 crore and a nominal paid up capital of Tk 2 lac which was subsequently increased to Tk 88.59 crore. Registration of the company with the 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 Fund is an open-end mutual fund. Initially ICML formed a close-end mutual fund on February 06, 2008 named "ICB AMCL Second NRB Mutual Fund". The size of the Fund was at Tk. 100.00 (One hundred crore) divided into 10, 00, 00,000 units of Tk. 10.00 (ten) each. The Fund has completed its ten years tenure since its listing date on July 23, 2018 and de-listed from the bourses on the same date as per the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001. BSEC has approved the conversion of ICB AMCL Second NRB Unit as an open-end Scheme from close-end nature following Rules 50 (Ga) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 and also the terms of the Guidelines of BSEC as per the overwhelming response of the unit holders. Unit holders of the Fund pass a resolution for conversion of the Fund into open-end Scheme in the special meeting held August 01, 2018. Existing unit holders' of the said Fund shall be entitled to get open-end unit certificates through conversion of aforesaid units holding by them @ Net Asset Value (NAV) of Tk. 11.06 per unit, fixation by the Auditor and empowered by the Commission.

1.02 Objectives of the Fund

ICB AMCL Second NRB Mutual 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

2.00 Basis of Accounting

2.01 Statement of compliance

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

2.02 Reporting period

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

2.03 Functional and Presentation Currency

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

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 Financial instruments

2.05.01: As per paragraph 5.7.1 of IFRS 9 "Financial Instruments", the investment in securities will be measured at fair value and recognized in profit or loss.

2.05.02: In accordance with Mutual Fund Regulation, 2001 (enclosure-2, contents of Revenue Account), the unrealized loss will also be charged in profit and loss account.

2.05.03: The market value of listed securities are valued at average closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation i.e., on June 30, 2026.

2.05.04: Provision made against Investment in Mutual Funds As per Bangladesh Securities and Exchange Commission's Directive No. SEC/CMRRCD/2009-193/172 dated June 30, 2015.

2.05.05: Pursuant to Rule 58 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001, the Fund has made the valuation of non-listed securities on a consistent basis and which will be made with the reasonable value but shall not be more than intrinsic value.

2.06 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

2.10 Components of Financial Statements

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

- Statement Of Financial Position (Unaudited) As at June 30, 2026;
- Statement Of Profit Or Loss And Other Comprehensive Income (Unaudited) For the Period from January 01, 2026 to June 30, 2026;
- Statement Of Changes In Equity (Unaudited) As at June 30, 2026;
- Statement Of Cash Flows (Unaudited) For the Period from January 01, 2026 to June 30, 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 persented in these financial

3.01 Investment Policy

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

3.01.01: The fund shall invest subject to Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 and only in those securities, deposits and investments approved by the Bangladesh Securities and Exchange Commission and/or any other competent authority in this regard.

3.01.02: Not less than 60 (sixty) percent of the total money collected under the Scheme of the Fund shall be invested in capital market instruments out of which at least 50 (fifty) percent shall be invested in listed securities.

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

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

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

3.02 Valuation policy

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

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

3.02.02: Pursuant to Rule 58 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001, the Fund has made the valuation of non-listed securities on a consistent basis and which will be made with the reasonable value but shall not be more than intrinsic value ;

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

3.02.04: Stock dividend (Bonus Shares) are added with existing shares with at zero cost which results in decrease of per unit cost price of the existing shares. However, bonus shares are shown at fair value on the investment of financial position date.

3.03 Net Asset Value (NAV) calculation

NAV per unit is being calculated as per prospectus (4.4) of the fund using the following formula:

Total NAV = V_A - L_T

Where,

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

L_T: Total liabilities of the Fund as on date

NAV per unit = Total NAV/No. of units outstanding.

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

L_T: Value of all securities payable + Payable against purchase of investments + Payable as brokerage and custodial charges + Payable against trustee fee + All other payable related to printing, publication and stationery + Accrued deferred expenses with regard to management fee, annual fee, audit fee and safe keeping fee.

3.04 Dividend policy

In compliance with Bangladesh Securities and Exchange Commission Directive No. BSEC/CMRRCD/2011-386/03 dated January 14, 2021, Trust Deed (3.7.2) and Rule 66 of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 as amended, The Fund is required to distribute in the form of dividend in cash to its unit holders an amount which shall not be less than 50% of annual profit during the year, net of provisions. Distribution of dividend and limits there of the fund is summarised below:

ICB Asset Management Co. Ltd. Accounts Department

3.04.1: Being a 'Growth scheme' in nature, the Fund shall distribute at least 50% of the total net profit earned in the respective year or as determined by the Commission from time to time.

3.04.2: Before declaring any dividend, the investment in financial assets and securities (both listed and non-listed) should be fair-valued in accordance with IFRS 9 to calculate the profit/loss of the mutual fund.

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

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

3.04.5: ICB Asset Management Company Ltd 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 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-20)

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-21)

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-22)

3.06 Management fee

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

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

The management fee is calculated on the closing of each day of the week based on that week's average NAV of the Fund and they are accumulated up to the closing date of the financial statements.The computation of management fee for the period is stated in Note -23

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 24

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 25

3.09 Annual BSEC fee

As per Rule 11 (1)of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001, Fund is required to pay an annual fee to BSEC an amount equal to @ 0.10% of the Net Asset Value (NAV) of the Fund or Tk 1,00,000.00 whichever is higher. The computation of custodian fee for the period is stated in Note 26

ICB Asset Management Co. Accounts Department

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

3.11 Provisions

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

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

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

3.11.04: As per Bangladesh Securities and Exchange Commission directive no. SEC/CMRRCD/2009-193/172 dated June 30, 2015 investment in closed/ open-ended mutual funds have to maintain provision but the Fund maintained full provision against that investment considering fair (market) value and cost of the investments 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 on December 31,2025 as per IAS-33 'Earning per Share', which has been shown on the face of the statement of profit or loss and other comprehensive income (Note 29)

3.13 Deferred Revenue Expenditure

Preliminary and Issue Expenses are being written off over a period of seven years on a straight-line method as per Trust Deed (8.5.3) and Rule 65.3 (Ka) relevant provision in the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001.

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.

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.

3.16 Unit Capital

As per Trust Deed (3.1.2) and Prospectus (3.2) The initial target size of the Fund shall be of Tk. 115,00,00,000.00 (One hundred Fifty crore) only divided into 11,50,00,000 (Eleven crore Fifty Lac) 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. .

3.17 Unit Premium Reserve

The amount received in excess of face value of the equity shares is recognised in Unit Premium Reserve. Upon issue and redemption of units, the net premium or discount to the face value of units is adjusted against the Unit Premium Reserve of the Fund.

3.18 Dividend Equalization Reserve

Divisible profit is transferred to Dividend Equalization Reserve on rational basis based on the decision of the Board of Trustee to ensure reasonable dividend from year to year.

3.19 Non-Performing Investments

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

ICB Asset Management Co. Ltd. Accounts Department

3.20 Net Asset Value (NAV) Per Unit

In accordance with Rule 60 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001, Net Asset Value per unit is calculated using the cost and market value, which has been shown on the face of Statement of Financial Position, and the computation of NAV per unit is stated in Note 19 and 20.

3.21 Statement of Changes in Equity

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

3.22 Statement of cash flows

Paragraph 111 of IAS-1: 'Presentation of financial statements' requires that a cash flow statement be prepared as it provides information about cash flows in the enterprise which is useful in providing users of financial statements with basis to assess the ability of the fund to generate cash and cash equivalents and needs of the fund to utilise those cash flow statement has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph 18(a) and 10 of IAS 7: 'Cash flow Statement'. In accordance with Rule 69 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 (enclosure-3 of Schedule 6, contents of Cash Flow Statements), profit on sale of investments have been shown under operating activities and the investments have been shown under investing activities.

3.23 Pricing of units (Premium/Discount)

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

3.23.1 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.

3.23.2 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.

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

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

Name of the IAS	IAS No.	Status
Presentation of Financial Statements	1	Applied
Inventories	2	N/A
Statement of Cash Flows	7	Applied
Accounting Policies, Changes in Accounting estimates & Errors	8	Applied
Events after the Reporting year	10	Applied
Income Taxes	12	Applied
Property, Plant and Equipment	16	N/A
Employees Benefits	19	N/A
Accounting for Government Grants and Disclosure of Government Assistance	20	N/A
The effects of changes in Foreign Exchange Rates	21	Applied
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	N/A
Impairment of Assets	36	N/A
Provisions, Contingent Liabilities and Contingent Assets	37	Applied
Intangible Assets	38	Applied
Financial Instruments: Recognition and Measurement	39	Applied
Investment Property	40	N/A
Agriculture	41	N/A

ICB Asset Management Accounts Department

Name of the IFRS	IFRS No	Status
First-time Adoption of Bangladesh Financial Reporting Standard	1	N/A
Share Based Payment	2	N/A
Business Combination	3	N/A
Insurance Contracts	4	N/A
Non-Current Assets Held for Sale and Discontinued Operation	5	N/A
Exploration for and Evaluation of Mineral Resources	6	N/A
Financial Instruments: Disclosures	7	Applied
Operating Segments	8	N/A
Financial Instruments	9	Applied
Consolidated Financial Statements	10	N/A
Joint Arrangements	11	N/A
Disclosure of Interests in other Entities	12	N/A
Fair Value Measurement	13	Applied
Regulatory Deferral Accounts	14	N/A
Revenue from contracts with customers	15	Applied
Leases	16	N/A

3.25 Commission payable to Selling Agent(s)

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

4.00 General

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

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

ICB Asset Management Co. Ltd. Accounts Department

Notes	particulars	Amount in Taka	
		30-Jun-26	31-Dec-25
5.00	**Investment in Listed Securities-Market Value**		
	Shares (N: 5.01)	823,749,307	763,351,201
	Bonds(N: 5.02)	71,562,226	93,725,629
	Close End Mutual Fund (N: 5.03)	64,637,130	61,651,981
	Total	**959,948,663**	**918,728,811**

Sector wise break up of Listed securities 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**				
	Banks	96,377,261	88,777,044	104,840,400	89,184,520
	Engineering	64,880,031	36,937,949	64,880,031	32,148,488
	Food And Allied Products	135,633,204	104,437,945	135,633,219	97,365,842
	Fuel And Power	123,744,028	78,356,399	134,554,359	74,568,208
	Textiles	66,236,756	61,634,461	68,499,612	56,468,421
	Pharmaceuticals And Chemical	182,755,672	174,267,402	192,206,994	165,134,893
	Cement	40,509,721	30,541,064	40,509,721	24,296,785
	IT	5,154,958	2,415,245	5,154,958	1,548,050
	Tannery Industries	7,234,732	6,642,000	7,234,732	6,139,125
	Ceramic Industry	15,323,870	11,125,032	15,323,870	8,216,280
	Insurance	143,895,145	96,901,865	155,747,703	83,401,940
	Telecommunication	78,838,780	66,744,164	82,994,773	68,197,964
	Travel and Leisure	2,409,654	1,660,000	2,409,654	1,512,000
	Finance And Leasing	76,581,436	48,856,483	76,581,451	42,435,587
	Miscellaneous	13,260,657	13,027,253	13,260,657	12,733,098
	others(ATB)	1,425,000	1,425,000	0	0
	Sub Total	**1,054,260,903**	**823,749,307**	**1,099,832,132**	**763,351,201**
5.02	**Bonds**				
	G-SEC (T.BOND)	29,788,760	33,798,500	49,686,500	53,369,500
	Corporate Bond	50,194,934	37,763,726	52,694,934	40,356,129
	Sub Total	**79,983,694**	**71,562,226**	**102,381,434**	**93,725,629**
5.03	**Close End Mutual Fund**				
	Funds	71,764,651	64,637,130	71,764,651	61,651,981
	Sub Total	**71,764,651**	**64,637,130**	**71,764,651**	**61,651,981**

6.00	**Investment in Non-listed Securities-Market Value**		
	PREFERENCE SHARE (N: 6.01)	-	1,425,000
	Open End Mutual Fund (N: 6.02)	-	845,000
	Total	**-**	**2,270,000**

Sector wise break up of Non listed securities is as follows:

	Category/Name	As at June 30, 2026		As at December 31, 2025	
		Total Cost Price (BDT)	Total Market/ Fair Value Price (BDT)	Total Cost Price (BDT)	Total Market/ Fair Value Price (BDT)
6.01	**PREFERENCE SHARE**				
	BANGLADESH DEVELOPMENT CO (BDC) *	1,800,000	0.00	1,800,000	0
	Renata PLC Convertible Preference shares	0	0.00	1,425,000	1,425,000
	Sub total	**1,800,000**	**0.00**	**3,225,000**	**1,425,000**

ICB Asset Management PLC Accounts Department

Notes	particulars			Amount in Taka	
				30-Jun-26	31-Dec-25
6.02	**Open End Mutual Fund**				
	CAPITEC IBBL Shariah Unit Fund	0	0	1,000,000	845,000
	Sub total	**0**	**0**	**1,000,000**	**845,000**

***Investments were made in preference shares (non-listed) of Bangladesh Development Company PLC (BDC) in June 2011. As the recovery of principal and dividend due against preferene shares is uncertain, legal action is under process against BDC. In this context, the market value of BDC's preference shares has been set at zero.**

Annexure- A may kindly be seen for details.

7.00	**Investments in Money Market (FDR & T-Bill)**		
	Name of the Bank and Branches		
	Dhaka Bank PLC, Kakrail Br.	-	10,000,000
		-	**10,000,000**
8.00	**Cash & cash equivalents**		
	Main Bank Accounts (N:8.01)	15,336,451	16,333,898
	Dividend Accounts (N:8.02)	10,919,101	10,835,501
		26,255,551	**27,169,399**

8.01	**SND & STD accounts**			
	Name of the Bank and Branches	**Account no.**		
	Dhaka Bank PLC (Kakrail Branch)	1061500000275	5,214,529	6,338,592
	IFIC Bank PLC (Principal Branch Escrow Account)	1001-127644-041	4,450,102	4,298,975
	Dhaka Bank PLC, Bogra Branch	4111500000839	337,562	335,439
	ICML, H/O, Dhaka Bank PLC, Kakrail Branch	1061500000672	147,673	143,659
	NRB Bank Accounts Balance (Note:8.1.1)		5,085,076	5,066,776
	Dhaka Bank PLC, Kakrail Branch (SIP)	1061500000286	101,509	150,457
			15,336,451	**16,333,898**

8.1.1 NRB Bank Accounts Balance

IFIC Bank PLC, Motijheel Branch (USD)		
Opening balance	4,843,495	4,753,184
Adjustment	22,578	90,311
Closing balance	**4,866,073**	**4,843,495**
IFIC Bank PLC, Motijheel Branch (GBP)		
Opening balance	120,500	109,879
Adjustment	(1,685)	10,622
Closing balance	**118,815**	**120,500**
IFIC Bank PLC, Motijheel Branch (EUR)		
Opening balance	102,780	89,171
Adjustment	(2,592)	13,609
Closing balance	**100,188**	**102,780**
Total Balance	**5,085,076**	**5,066,776**

The above foreign currency accounts were opened/maintained for collection/refund of share application money (unit capital) from non-resident Bangladeshis, as per bank statements their closing balances were USD 39,609.87, GBP 729.51 and EUR 714.00 respectively at June 30, 2026, awaiting for clearance and the conversion rate of BDT with foreign currency are as follows USD 122.85, GBP 162.87 and EUR 140.32.

ICB Asset Management Co. Ltd. Accounts Department

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

8.02 Dividend accounts

Name of the Bank and Branches	Year	Account no.		
IFIC Bank PLC (Principal Branch)	2008-09	1008-000219-041	15,038.48	112,689
IFIC Bank PLC (Principal Branch)	2009-10	1008-000266-041	36,561.11	35,921
IFIC Bank PLC (Principal Branch)	2010-11	1008-000360-041	90,550.44	87,639
Shahjalal Islami Bank PLC (Motijheel Branch)	2011-12	4015 13100001128	58,109.44	58,214
Shahjalal Islami Bank PLC (Motijheel Branch)	2012-13	4015 13100004081	22,860.74	23,350
IFIC Bank PLC (Principal Branch)	2013-14	1008-000589-041	85,202.69	83,031
IFIC Bank PLC (Principal Branch)	2014-15	1008-000660-041	48,638.80	48,296
IFIC Bank PLC (Principal Branch)	2015-16	1001-027146-041	98,152.88	95,541
IFIC Bank PLC (Principal Branch)	2016-17	'0170146404041	112,226.22	109,136
Jamuna Bank PLC (Shantinagar Branch)	2019	1201000018470	1,503,654.28	1,496,807
Jamuna Bank PLC (Shantinagar Branch)	2020	1201000018583	1,413,700.44	1,407,297
Jamuna Bank PLC (Shantinagar Branch)	2021	1201000018800	2,506,632.12	2,494,836
Dhaka Bank LTD (Kakrail Branch)	2022	1061500000796	1,851,123.06	1,794,378
Dhaka Bank LTD (Kakrail Branch)	2023	1061500000934	2,648,155.57	2,572,138
Dhaka Bank LTD (Kakrail Branch)	2024	1061500001019	428,494.44	416,230
Total			**10,919,101**	**10,835,501**

9.00 Other current assets

Dividend receivable	7,750,486	15,823,592
Interest receivable on FDR	-	41,667
Interest receivable (Bond)	1,678,114	6,531,558
Advanced & Prepayments (N: 9.01)	1,013,327	1,480,878
	10,441,927	**23,877,695**

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

9.01 Advanced & Pre- payment

Advanced Trustee Fee	435,788	445,704
Advanced BSEC Fee	532,009	989,644
Income Tax Deducted at Source	45,530	45,530
	1,013,327	**1,480,878**

10.00 Deferred revenue expenditure (Preliminary and Issue Expenses)

Opening balance	-	**1,253,954**
Less: Amortization of Preliminary expenses for the year	-	(1,253,954)
Balance as on June 30	-	-

11.00 Unit capital

	Number of Holders		
Opening balance		1,076,724,350	1,126,637,780
Add: Unit sold during the year		1,095,250	9,759,450
		1,077,819,600	**1,136,397,230**
Less: unit surrender by holder		(133,523,560)	(59,672,880)
Balance as on June 30	**3,655**	**944,296,040**	**1,076,724,350**

The unit capital represents 94429604 number of units of Tk 10 each.

12.00 Unit Premium Reserve

Opening balance	26,731,095	18,016,054
Add:Premium received on surrendered of unit	21,575,328	10,476,706
Less:Premium refunded on sales of unit	(163,735)	(1,761,665)
Balance as on June 30	**48,142,688**	**26,731,095**

ICB Asset Management Co. Accounts Department

Notes	particulars	Amount in Taka	
		30-Jun-26	31-Dec-25
13.00	**Retained earnings**		
	Opening balance	(198,546,054)	(178,267,284)
	Less: Dividend paid for FY 2023	-	-
		(198,546,054)	**(178,267,284)**
	Add: Net Income for the period	133,029,469	(20,278,770)
	Balance as on June 30	**(65,516,585)**	**(198,546,054)**
14.00	**Dividend Equalization Fund**		
	Opening balance	1,834,056	30,000,000
	Add: Addition during the year	-	-
	Less: Dividend paid for FY 2024	-	(28,165,945)
	Balance as on June 30	**1,834,056**	**1,834,056**
15.00	**Unclaimed/ Dividend payable**		
	Opening balance	52,378,101	52,225,724
	Add: Addition for this year	-	28,165,945
	Less: Dividend credited to investors account	-	(28,013,568)
		52,378,101	**52,378,101**
15.01	**Year wise breakup of unclaimed/ Dividend payable**		
	Dividend payable before conversion of the fund	42,379,799	42,379,799
	Dividend payable 2019	1,489,632	1,489,632
	Dividend payable 2020	1,397,469	1,397,469
	Dividend payable 2021	2,483,165	2,483,165
	Dividend payable 2022	1,737,235	1,737,235
	Dividend payable 2023	2,491,030	2,491,030
	Dividend payable 2024	399,771	399,771
		52,378,101	**52,378,101**
16.00	**Current liabilities**		
	Management fee payable to IAMCL	6,456,715	13,382,206
	Custodian fee payable to ICB	458,675	967,920
	Audit fee payable	40,000	36,225
	Unit Sales Commission	335	180
	SIP-Fractional Amount of Investor	101	110
	Adjustable Amount for MF D/A 2011-12 (First NRB MF)	50,000	50,000
	Share application money refundable (with NRB Account)	8,505,576	8,487,276
	Share application money (T- Bond)	440	440
	Total current liabilities	**15,511,842**	**22,924,357**
17.00	**Non Performing Investment**		
	Total Cost Value	116,314,961	79,094,223
	Less:Total Market Value	(67,040,785)	(36,421,468)
	Acumuleted Erosion/Deficit Value	**49,274,176**	**42,672,755**

ICB Asset Management Co. Ltd. Accounts Department

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

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)	Fair Market Price (BDT)
Shares				
Funds	50,070,082	25,190,132	50,070,082	20,118,101
BANK	34,396,348	16,196,839	-	-
Pharmaceuticals And Chemical	-	-	472,190	127,120
Finance And Leasing	-	-	-	-
FOOD AND ALLIED	-	7,440	-	7,005
FUEL AND POWER	31,848,531	25,646,375	28,551,951	16,169,242
Sub Total	**116,314,961**	**67,040,785**	**79,094,223**	**36,421,468**

18.00 Net Asset Value (NAV) Per Unit (At Cost Price)

Total Assets (*)	996,646,141	982,045,904
Add: Unrealized Loss/(Gain)	247,860,586	357,204,407
Total Asset at Cost Price	**1,244,506,727**	**1,339,250,311**
Less: Liabilities	67,889,943	75,302,458
Net Asset Value of the fund	**1,176,616,785**	**1,263,947,853**
Number of Units	94,429,604	107,672,435
NAV per Unit at Cost Value	**12.46**	**11.74**

19.00 Net Asset Value (NAV) Per Unit (At Market Price) :

Total Assets (*)	996,646,141	982,045,904
Less: Liabilities	67,889,943	75,302,458
Net Asset Value of the fund	**928,756,199**	**906,743,447**
Number of Units	94,429,604	107,672,435
NAV per Unit at Market Value	**9.84**	**8.42**

*Total Assets Include investment in the listed securities, mutual funds, non-listed securities, etc. The basis of the calculation in listed securities was taken at market value, the calculation of mutual fund was taken at cost (if 85% of NAV is greater than acquisition cost, value was taken at cost, otherwise 85% of NAV has been taken) and the calculation of non-listed securities was taken as per note 3.03.

	Amount in Taka	
	Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025

20.00 Profit on Sale of Investments (Annex. B)

Listed Securities	12,757,631	6,009,389
Non-Listed Securities	(197,000)	-
	12,560,631	**6,009,389**

21.00 Dividend from Investment in Securities (Annex. C)

Listed Securities	14,864,306	18,223,138
Non-Listed Securities	60,000	-
	14,924,306	**18,223,138**

ICB Asset Management Co. Ltd. Accounts Department

Notes	particulars	Amount in Taka	
		Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025
22.00	**Interest on Bank deposits**		
	Bank Deposit	1,080,024	593,682
	Fixed Deposits	211,111	303,333
	Listed Bond	2,916,246	2,860,003
	Treasury Bill	-	118,066
		4,207,381	**3,875,085**
23.00	**Management Fee**		
	Management Fee for IAMCL (N:23.01)	**6,456,715**	**6,566,544**

23.01 Calculation

Weekly Average Net Asset Value	
Total NAV (Sum of NAV Computed each week)	18,942,939,898
Number of Week	21
Average NAV	**902,044,757**

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	250,000,000	1,859,589
Exc. Taka 50 cr.	1.0	402,044,757	1,993,701
Total		**902,044,757**	**6,456,715**

24.00	**Trustee Fee**	
	Trustee Fee for ICB (N:24.01)	**447,315** **458,298**

24.01 Calculation

Average NAV (Total NAV/No. of NAV Week)	902,044,757
Parcentage of Trustee Fee	0.10
Trustee Fee	**447,315**

25.00	**Custodian Fee**	
	Custodian Fee for ICB (N:25.01)	**458,675** **473,138**

25.01 Calculation

Securities Value at the end of each month	
Total Listed (Average Closing market price on CSE & DSE)	5,526,436,429
Total Non-Listed (Price made by AMC and Trustee)	3,275,000
Total Fixed Deposit (FDR) & Treasury Instruments (T-bill)	20,000,000
Total Securities Value	**5,549,711,429**
Number of month	6
Monthly Average Securities Value	**924,951,905**
Percentage of Safekeeping Fee	0.10
Custodian Fee	**458,675**

26.00	**Annual BSEC Fee**	
	Annual Fee for BSEC (N:26.01)	**464,378** **462,687**

26.01 Calculation

Net Asset Value (NAV) of the Fund	**928,756,199**
Parcentage of BSEC Fee	0.10
Annual BSEC Fee	**464,378**

ICB Asset Management Co. Ltd. Accounts Department

Notes	particulars	Amount in Taka	
		Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025
27.00	**Other operating expenses**		
	Advertisement Expense(*)	35,504	62,145
	Bank charges	12,070	11,480
	CDBL Fee & Connection Charge	46,000	26,000
	CDBL Charge	25,858	11,422
	Dividend Distribution Expenses	-	4,203
	Excise Duty	20,000	-
	Printing	-	24,343
	Unit Sales Commission	155	252
		139,588	**139,845**

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

28.00	**(Provision)/Write back of provision against diminution in value of Marketable Investment**		
	Opening Balance as at January 01	(357,204,407)	(321,677,405)
	Closing Balance as at June 30	(247,860,586)	(381,785,502)
	Increase/(decrease)	**109,343,821**	**(60,108,097)**
29.00	**Earnings Per Unit for the Period**		
	profit for the Period	133,029,469	(40,765,545)
	Number of Units	94,429,604	112,358,425
	Earnings Per Unit	**1.41**	**(0.36)**

N.B: Earnings Per Unit (EPU) has been increased due to capital gain & dividend income than the previous period.

30.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities	14,924,306	18,223,138
	Add: Previous year Dividend Receivable	15,823,592	15,002,967
		30,747,899	**33,226,104**
	Less: Current year Dividend Receivable	(7,750,486)	(7,116,830)
		22,997,413	**26,109,274**
31.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds	4,207,381	3,875,085
	Add: Previous year Interest Receivable	6,573,224	5,297,477
		10,780,605	**9,172,562**
	Less: Current year Interest Receivable	(1,678,114)	(1,923,712)
		9,102,491	**7,248,850**
32.00	**Payment of Fees & Expenses**		
	Total Expenses	8,006,670.94	8,765,061
	Less: Preliminary Expenses	-	(628,324)
	Add: Share Application Money Payable	440	-
	Add: Previous year Operating Expenses payable (N: 32.01)	12,956,203	15,631,177
		20,963,314	**23,767,914**
	Less: Current year Operating Expenses payable (N: 32.02)	(5,993,379)	(6,107,747)
		14,969,935	**17,660,167**
32.01	**Previous year Operating Expenses payable**		
	Current Liabilities (Previous Year)	22,924,357	25,504,090
	Less:Share application money refundable (with NRB Account)	(8,487,276)	(8,372,735)
	Less: Advance Payment of Fees & Suspense's	(1,480,878)	(1,500,178)
		12,956,203	**15,631,177**

Notes	particulars	Amount in Taka	
		Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025
32.02	**Current year Operating Expenses payable**		
	Current Liabilities (Current Year)	15,511,842	15,638,333
	Less:Share application money refundable (with NRB Account)	(8,505,576)	(8,511,454)
	Less: Advance Payment of Fees & Suspense's	(1,012,887)	(1,019,133)
		5,993,379	**6,107,747**
33.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit for the Period	133,029,469	(40,765,545)
	Provision/(Write back of provision)	(109,343,821)	60,108,097
	A) Operating Cash Flow Before Changes in Working Capital	**23,685,648**	**19,342,552**
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (33.01)	12,968,216	11,093,568
	Decrease/(Increase) of Current Liabilities (N: 33.02)	(6,963,264)	(8,729,213)
	B) Changes	**6,004,952**	**2,364,355**
33.01	**(Decrease)/Increase of Other Current Assets**		
	Add: Previous year Dividend Receivable	15,823,592	15,002,967
	Less: Current year Dividend Receivable	(7,750,486)	(7,116,830)
		8,073,106	**7,886,136**
	Add: Previous year Interest Receivable on FDR & Bonds	6,573,224	5,131,143
	Less: Current year Interest Receivable on FDR & Bonds	(1,678,114)	(1,923,712)
	Decrease/(Increase)	**12,968,216**	**11,093,568**
33.02	**Decrease/(Increase) of Current Liabilities**		
	Add: Previous year Operating Expenses payable	12,956,203	15,464,844
	Less: Current year Operating Expenses payable	(5,992,939)	(6,107,307)
	Less: Preliminary Expenses	-	(628,324)
	(Decrease)/Increase	**(6,963,264)**	**(8,729,213)**
	Net Cash Generated from Operating Activities (A+B)	**29,690,600**	**21,706,906**
34.00	**Sale of Securities (at Cost)**		
	Total Sale for the period (Annex B)	146,426,937	33,652,721
	Less: Profit on sale of investment (N: 20)	(12,757,631)	(6,009,389)
	Investment at Cost Price	**133,669,305**	**27,643,332**
	Add: Principal redemtion of Listed bond (ASPCL)	2,500,000	2,500,000
	Add: Pefarence share Trancfer to ATB (Ranata PLC)	1,425,000	
	Add: Sale of Unit Certificates	1,000,000	-
	Add: Previous year Receivable from ISTCL	-	-
		138,594,305	**30,143,332**
	Less: Current year Receivable from ISTCL	-	-
		138,594,305	**30,143,332**
35.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	68,200,336	2,299,021
	Add: Purchase of G-Sec	-	9,923,060
	Add: Purchase of IPO / Right Securities	-	-
		68,200,336	**12,222,081**
	Less: Current year payable to ISTCL	-	-
		68,200,336	**12,222,081**

Asset Management Accounts Department ICB

Notes	particulars	Amount in Taka	
		Jan 01, 2026 to Jun 30, 2026	Jan 01, 2025 to Jun 30, 2025
36.00	**Dividend paid during the Period**		
	Dividend declared during the year	-	28,165,945
	Add: Previous year dividend payable	52,378,101	52,225,724
		52,378,101	**80,391,668**
	Less: Current year dividend payable	(52,378,101)	(52,800,767)
		-	**27,590,901**
37.00	**Net operating cash flow**		
	Net cash inflow/(outflow) from operating activities	29,690,600	21,707,346
	Number of Units	94,429,604	112,358,425
	Net operating cash flow Per Unit	**0.31**	**0.19**
	N.B: Net operating cash flow per unit (NOCFPU) has been increased due to increased is dividend income & interest income than previous period.		
38.00	**Profit and Earnings Per Unit available for Distribution**		
	Retained Earnings Brought Forward	(198,546,054)	(178,267,284)
	Less: Dividend Paid	-	(28,165,945)
		(198,546,054)	**(206,433,229)**
	Add: Profit for the year	133,029,469	(40,765,545)
		(65,516,585)	**(247,198,774)**
	Add: Dividend Equalization Reserve	1,834,056	1,834,056
		(63,682,530)	**(245,364,718)**
	Number of Units	94,429,604	112,358,425
	Profit Available for Distribution	**(0.67)**	**(2.18)**

39.00 Approval of the Financial Statements

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)

MemberSecretary, Trustee
(Investment Corporation of Bangladesh)

ICB Amcl Second NRB Unit FUND

PORTFOLIO STATEMENT

AS ON 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	AL-ARAFAH ISLAMI BANK PLC	204,533	24.31	4,972,028	15.50	14.50	15.00	3,067,995	(1,904,033)	0.40%
2	DUTCH-BANGLA BANK PLC	622,420	39.88	24,819,435	44.40	44.00	44.20	27,510,964	2,691,529	1.99%
3	EXIM BANK OF BANGLADESH PLC	900,000	10.87	9,785,591	3.00	0.00	1.50	1,350,000	(8,435,591)	0.79%
4	JAMUNA BANK PLC	720,000	17.89	12,880,697	24.00	24.10	24.05	17,316,000	4,435,303	1.04%
5	MERCANTILE BANK PLC	205,632	13.29	2,731,932	7.40	7.50	7.45	1,531,958	(1,199,973)	0.22%
6	NCC BANK PLC	668,000	10.59	7,073,453	16.00	16.10	16.05	10,721,400	3,647,947	0.57%
7	SBAC BANK PLC	122,996	9.52	1,170,960	6.50	6.50	6.50	799,474	(371,486)	0.09%
8	SHAHJALAL ISLAMI BANK PLC	400,000	18.08	7,231,641	18.00	18.20	18.10	7,240,000	8,359	0.58%
9	SOUTHEAST BANK PLC	751,047	10.58	7,947,288	10.50	10.40	10.45	7,848,441	(98,847)	0.64%
10	TRUST BANK PLC	123,000	16.49	2,028,399	15.80	15.80	15.80	1,943,400	(84,999)	0.16%
11	UNION BANK PLC	210,000	9.52	2,000,000	1.50	1.60	1.55	325,500	(1,674,500)	0.16%
12	UNITED COMMERCIAL BANK PLC	1,007,946	13.63	13,735,838	9.00	9.10	9.05	9,121,911	(4,613,927)	1.10%
	Sector Total:	**5,935,674**		**96,377,261**				**88,777,044**	**(7,600,218)**	**7.74%**
CEMENT										
13	CROWN CEMENT PLC	254,880	76.96	19,614,477	66.10	65.60	65.85	16,783,848	(2,830,629)	1.58%
14	HEIDELBERG MATERIALS BANGLADESH P	58,504	357.16	20,895,244	240.30	230.00	235.15	13,757,216	(7,138,028)	1.68%
	Sector Total:	**313,384**		**40,509,721**				**30,541,064**	**(9,968,657)**	**3.26%**
CERAMICS SECTOR										
15	RAK CERAMICS (BD) LIMITED	377,760	40.57	15,323,870	29.50	29.40	29.45	11,125,032	(4,198,838)	1.23%
	Sector Total:	**377,760**		**15,323,870**				**11,125,032**	**(4,198,838)**	**1.23%**
CORPORATE BOND										
16	AIBL MUDARABA PERPETUAL BOND	4,429	5,000.00	22,145,000	3,900.00	3,400.00	3,650.00	16,165,850	(5,979,150)	1.78%
17	APSCL NON-CONVERTIBLE BOND	2,000	1,250.00	2,500,000	1,116.00	1,115.00	1,115.50	2,231,000	(269,000)	0.20%
18	IBBL 2ND PERPETUAL MUDARABA BOND	2,993	5,000.00	14,965,000	4,103.00	4,017.50	4,060.25	12,152,328	(2,812,672)	1.20%
19	IBBL MUDARABA PERPETUAL BOND	11,078	955.49	10,584,934	664.50	638.00	651.25	7,214,548	(3,370,387)	0.85%
	Sector Total:	**20,500**		**50,194,934**				**37,763,726**	**(12,431,208)**	**4.03%**
ENGINEERING										
20	AFTAB AUTOMOBILES LIMITED	189,075	50.01	9,456,422	31.40	31.50	31.45	5,946,409	(3,510,013)	0.76%
21	BBS CABLES PLC	171,150	50.62	8,663,203	23.50	23.50	23.50	4,022,025	(4,641,178)	0.70%
22	BENGAL WINDSOR THERMOPLASTICS PL	286,000	41.05	11,740,300	25.00	24.40	24.70	7,064,200	(4,676,100)	0.94%
23	IFAD AUTOS PLC	274,844	47.03	12,924,763	26.10	26.10	26.10	7,173,428	(5,751,334)	1.04%
24	RUNNER AUTOMOBILES PLC	142,000	51.76	7,349,430	42.90	42.00	42.45	6,027,900	(1,321,530)	0.59%
25	SINGER BANGLADESH LIMITED	55,024	172.60	9,496,938	81.60	81.90	81.75	4,498,212	(4,998,724)	0.76%
26	WALTON HI-TECH INDUSTRIES PLC	5,500	954.36	5,248,977	401.10	401.00	401.05	2,205,775	(3,043,202)	0.42%
	Sector Total:	**1,123,593**		**64,880,031**				**36,937,949**	**(27,942,081)**	**5.21%**
FINANCIAL INSTITUTIONS										
27	DBH FINANCE PLC	647,308	71.55	46,317,217	41.00	38.10	39.55	25,601,031	(20,716,186)	3.72%
28	IDLC FINANCE PLC	559,698	54.07	30,264,219	41.40	41.70	41.55	23,255,452	(7,008,767)	2.43%
	Sector Total:	**1,207,006**		**76,581,436**				**48,856,483**	**(27,724,952)**	**6.16%**

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			
FOOD AND ALLIED										
29	BATBC LIMITED	114,670	411.71	47,211,082	219.60	220.80	220.20	25,250,334	(21,960,748)	3.79%
30	GOLDEN HARVEST AGRO INDUSTRIES LTI	1,407,020	21.01	29,565,562	16.10	16.00	16.05	22,582,671	(6,982,891)	2.38%
31	OLYMPIC INDUSTRIES PLC	160,000	175.62	28,099,169	155.00	159.90	157.45	25,192,000	(2,907,169)	2.26%
32	UNILEVER CONSUMER CARE LIMITED	15,000	2,050.49	30,757,392	2,093.70	0.00	2,093.70	31,405,500	648,108	2.47%
33	ZEAL BANGLA SUGAR MILLS LTD	50	0.00	0	148.80	0.00	148.80	7,440	7,440	0.00%
	Sector Total:	**1,696,740**		**135,633,204**				**104,437,945**	**(31,195,259)**	**10.90%**
FUEL AND POWER										
34	ASSOCIATED OXYGEN LIMITED	100,000	32.97	3,296,580	18.40	18.40	18.40	1,840,000	(1,456,580)	0.26%
35	DOREEN POWER GENERATIONS & SYSTE	58,154	68.25	3,968,754	30.30	30.60	30.45	1,770,789	(2,197,965)	0.32%
36	JAMUNA OIL COMPANY PLC	27,154	179.37	4,870,565	186.50	186.00	186.25	5,057,433	186,868	0.39%
37	LINDE BANGLADESH LIMITED	11,707	1,245.52	14,581,259	715.20	712.50	713.85	8,357,042	(6,224,217)	1.17%
38	LUB-RREF (BANGLADESH) LIMITED	150,000	32.20	4,829,264	13.10	13.30	13.20	1,980,000	(2,849,264)	0.39%
39	MJL BANGLADESH PLC	55,127	89.69	4,944,084	94.50	95.00	94.75	5,223,283	279,199	0.40%
40	PADMA OIL PLC	54,588	191.47	10,451,746	202.00	200.00	201.00	10,972,188	520,442	0.84%
41	POWER GRID CO. OF BANGLADESH LTD.	596,651	47.85	28,551,951	39.60	40.20	39.90	23,806,375	(4,745,576)	2.29%
42	SUMMIT POWER LIMITED	980,700	40.10	39,326,691	15.50	15.60	15.55	15,249,885	(24,076,806)	3.16%
43	UNITED POWER GEN. & DIST. CO. LTD.	33,207	268.71	8,923,135	123.90	123.00	123.45	4,099,404	(4,823,731)	0.72%
	Sector Total:	**2,067,288**		**123,744,028**				**78,356,399**	**(45,387,629)**	**9.94%**
G-SEC (T.BOND)										
44	05Y BGTB 15/05/2029 [C.R 12.40%]	50,000	100.25	5,012,495	105.97	105.97	105.97	5,298,500	286,005	0.40%
45	10Y BGTB 17/04/2034 [C.R 12.15%]	50,000	97.77	4,888,745	110.52	110.52	110.52	5,526,000	637,255	0.39%
46	15Y BGTB 27/03/2039 [C.R 12.15%]	100,000	99.64	9,964,460	113.49	113.49	113.49	11,349,000	1,384,540	0.80%
47	15Y BGTB 27/03/2040 [C.R 12.28%]	100,000	99.23	9,923,060	116.25	116.25	116.25	11,625,000	1,701,940	0.80%
	Sector Total:	**300,000**		**29,788,760**				**33,798,500**	**4,009,740**	**2.39%**
INSURANCE										
48	ASIA PACIFIC GENERAL INSURANCE PLC	440,000	66.53	29,271,550	45.40	46.00	45.70	20,108,000	(9,163,550)	2.35%
49	CENTRAL INSURANCE PLC	420,000	55.82	23,442,586	42.30	43.00	42.65	17,913,000	(5,529,586)	1.88%
50	EASTLAND INSURANCE PLC	1,300,000	38.57	50,143,571	26.00	26.00	26.00	33,800,000	(16,343,571)	4.03%
51	GREEN DELTA INSURANCE PLC	207,356	109.36	22,676,563	67.00	66.00	66.50	13,789,174	(8,887,389)	1.82%
52	NITOL INSURANCE PLC	294,261	56.27	16,557,177	34.30	32.40	33.35	9,813,604	(6,743,573)	1.33%
53	PHOENIX INSURANCE PLC	33,940	53.14	1,803,696	43.60	43.50	43.55	1,478,087	(325,609)	0.14%
	Sector Total:	**2,695,557**		**143,895,145**				**96,901,865**	**(46,993,279)**	**11.56%**
IT SECTOR										
54	AAMRA TECHNOLOGIES LIMITED	143,338	35.96	5,154,958	16.90	16.80	16.85	2,415,245	(2,739,713)	0.41%
	Sector Total:	**143,338**		**5,154,958**				**2,415,245**	**(2,739,713)**	**0.41%**
MISCELLANEOUS										
55	BERGER PAINTS BANGLADESH LTD.	9,178	1,444.83	13,260,657	1,427.70	1,411.10	1,419.40	13,027,253	(233,403)	1.07%
	Sector Total:	**9,178**		**13,260,657**				**13,027,253**	**(233,403)**	**1.07%**
others(ATB)										
56	RENATA PLC PREFERENCE SHARE	750	1,900.00	1,425,000	1,900.00	0.00	1,900.00	1,425,000	-	0.11%
	Sector Total:	**750**		**1,425,000**				**1,425,000**	**-**	**0.11%**
PHARMACEUTICALS AND CHEMICALS										
57	ACI FORMULATIONS PLC	101,292	160.38	16,245,476	154.40	149.60	152.00	15,396,384	(849,092)	1.31%
58	ACME LABORATORIES LTD.	347,762	79.14	27,520,702	82.40	81.70	82.05	28,533,872	1,013,170	2.21%
59	RENATA PLC	17,055	775.93	13,233,409	456.00	0.00	456.00	7,777,080	(5,456,329)	1.06%
60	SQUARE PHARMACEUTICALS PLC	546,899	229.94	125,756,084	224.00	224.20	224.10	122,560,066	(3,196,018)	10.10%
61	THERAPEUTICS (BANGLADESH) LTD.	1,060	0.00	0	0.00	0.00	0.00	0	-	0.00%
	Sector Total:	**1,014,068**		**182,755,672**				**174,267,402**	**(8,488,270)**	**14.68%**

ICB Asset Management Co. Ltd. Accounts Department

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			
TANNERY INDUSTRIES										
62	BATA SHOE COMPANY (BD) LIMITED	7,500	964.63	7,234,732	871.20	900.00	885.60	6,642,000	(592,732)	0.58%
	Sector Total:	**7,500**		**7,234,732**				**6,642,000**	**(592,732)**	**0.58%**
TELECOMMUNICATION										
63	BANGLADESH SUBMARINE CABLES PLC	76,500	171.63	13,129,406	157.50	157.00	157.25	12,029,625	(1,099,781)	1.05%
64	GRAMEEN PHONE LTD.	210,198	312.61	65,709,373	259.60	261.00	260.30	54,714,539	(10,994,834)	5.28%
	Sector Total:	**286,698**		**78,838,780**				**66,744,164**	**(12,094,615)**	**6.33%**
TEXTILE										
65	ARGON DENIMS LIMITED	1,628,970	20.77	33,839,683	19.80	19.50	19.65	32,009,261	(1,830,423)	2.72%
66	DRAGON SWEATER AND SPINNING LIMITE	120,000	15.33	1,839,672	11.10	11.00	11.05	1,326,000	(513,672)	0.15%
67	HWA WELL TEXTILES (BD) PLC	52,699	42.67	2,248,466	46.40	45.00	45.70	2,408,344	159,878	0.18%
68	SHASHA DENIMS PLC	300,000	27.89	8,368,334	24.90	25.00	24.95	7,485,000	(883,334)	0.67%
69	SQUARE TEXTILES PLC	362,320	55.04	19,940,601	50.60	51.00	50.80	18,405,856	(1,534,745)	1.60%
	Sector Total:	**2,463,989**		**66,236,756**				**61,634,461**	**(4,602,295)**	**5.32%**
TRAVEL AND LEISURE										
70	UNIQUE HOTEL & RESORTS PLC	40,000	60.24	2,409,654	41.50	41.50	41.50	1,660,000	(749,654)	0.19%
	Sector Total:	**40,000**		**2,409,654**				**1,660,000**	**(749,654)**	**0.19%**

	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	
			Rate	Total						
MUTUAL FUNDS										
71	EBL FIRST MUTUAL FUND	150,000	6.86	1,029,555	4.00	600,000	(429,555)	842,775	(186,780)	0.08%
72	EBL NRB MUTUAL FUND	524,000	5.51	2,885,865	3.10	1,624,400	(1,261,465)	2,752,572	(133,293)	0.23%
73	FIRST JANATA BANK MUTUAL FUND	1,075,000	5.53	5,946,319	3.10	3,332,500	(2,613,819)	5,774,900	(171,419)	0.48%
74	GRAMEEN ONE : SCHEME TWO	1,370,219	15.83	21,694,569	12.85	17,607,314	(4,087,255)	19,799,665	(1,894,905)	1.74%
75	GREEN DELTA MUTUAL FUND	456,247	9.46	4,317,344	3.70	1,688,114	(2,629,230)	3,416,606	(900,738)	0.35%
76	IFIC BANK 1ST MF	446,425	5.00	2,232,908	3.60	1,607,130	(625,778)	2,232,908	-	0.18%
77	L R GLOBAL BANGLADESH M F ONE	1,280,997	9.19	11,773,723	3.45	4,419,440	(7,354,283)	9,396,753	(2,376,969)	0.95%
78	MBL 1ST MUTUAL FUND	1,118,160	8.62	9,637,167	4.05	4,528,548	(5,108,619)	8,173,750	(1,463,417)	0.77%
79	POPULAR LIFE FIRST MUTUAL FUND	1,325,000	5.28	6,993,487	3.20	4,240,000	(2,753,487)	6,993,487	-	0.56%
80	TRUST BANK 1ST MUTUAL FUND	1,000,000	5.25	5,253,714	3.15	3,150,000	(2,103,714)	5,253,714	-	0.42%
	Sector Total:	**8,746,048**		**71,764,651**		**42,797,446**	**(28,967,206)**	**64,637,130**	**(7,127,521)**	**5.77%**
D.PREFERENCE SHARE										
81	BANGLADESH DEVELOPMENT COMPANY	18,000	100.00	1,800,000	0.00	0.00	(1,800,000)	0.00	(1,800,000)	0.14%
		18,000		**1,800,000**		**0.00**	**(1,800,000)**	**0.00**	**(1,800,000)**	**0.14%**
	Grand Total:	**28,448,971**		**1,206,009,249**		**938108978**	**(269,700,270)**	**959,948,663**	**(247,860,586)**	**96.91%**

ICB AMCL Second NRB Unit FUND

STATEMENT OF PROFIT ON SALE OF INVESTMENT

FROM: 01-Jan-2026 TO: 30-Jun-2026

Annexure- B

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
BANK						
1	BANK ASIA PLC	1,075,000	21.98	18.74	23,629,646	3,488,088
2	CITY BANK PLC	45,000	32.02	24.99	1,441,112	316,367
3	DHAKA BANK PLC	37,000	15.07	10.12	557,583	183,309
4	EASTERN BANK PLC	389,186	26.84	22.90	10,445,085	1,531,962
5	JAMUNA BANK PLC	24,000	25.68	17.89	616,403	187,046
6	NCC BANK PLC	546,222	13.88	10.89	7,581,193	1,635,143
7	UTTARA BANK PLC	66,093	25.74	9.65	1,701,404	1,063,554
					Sub Total:	**8,405,469**
FUEL AND POWER						
8	MEGHNA PETROLEUM PLC.	75,515	200.20	197.21	15,118,012	225,661
9	MJL BANGLADESH PLC	12,422	93.25	89.68	1,158,336	44,331
					Sub Total:	**269,992**
G-SEC (T.BOND)						
10	2Y BGTB 03/01/2026 [C.R 11.6	200,000	100.00	99.49	20,000,000	102,260
					Sub Total:	**102,260**
INSURANCE						
11	PEOPLES INSURANCE PLC	250,353	47.91	45.09	11,993,957	704,850
12	PRAGATI INSURANCE PLC	61,482	76.33	69.56	4,693,188	416,453
					Sub Total:	**1,121,304**
PHARMACEUTICALS AND CHEMICALS						
13	ACME LABORATORIES LTD.	1,000	82.93	79.65	82,934	3,287
14	ACTIVE FINE CHEMICALS LIM	22,700	5.49	20.80	124,600	(347,589)
15	ADVANCED CHEMICAL INDUS	60,477	213.98	181.93	12,941,142	1,938,681
16	IBN SINA PHARMACEUTICAL	53,802	310.32	307.15	16,695,851	170,615
					Sub Total:	**1,764,994**
TANNERY INDUSTRIES						
17	APEX FOOTWEAR LIMITED	27,076	206.64	188.15	5,594,970	500,581
					Sub Total:	**500,581**
TELECOMMUNICATION						
18	ROBI AXIATA PLC	148,208	28.72	28.04	4,256,139	100,161
					Sub Total:	**100,161**
TEXTILE						
19	ENVOY TEXTILES LIMITED	140,339	50.50	47.24	7,087,250	457,005
20	HWA WELL TEXTILES (BD) PI	15,755	44.95	42.67	708,131	35,866
					Sub Total:	**492,871**
	Grand Total:	**3,251,630**			**146,426,937**	**12,757,631**



ICB AMCL 2ND NRB UNIT FUND

(Managed by ICB Asset Management PLC)

Dividend Income from 01 January 2026 to 30 June 2026

Annexure-C

Sl No	Company Name	Record Date	Number of Shares	Cash Dividend %	Gross Dividend
	1	2	3	4	5=3*4/10
1	ASIA PACIFIC GENERAL INSURANCE PL	21-May-26	440,000	14	616,000
2	BATA SHOE COMPANY (BD) LIMITED	19-May-26	7,500	105	78,750
3	BATBC LIMITED	1-Apr-26	114,670	30	344,010
4	CENTRAL INSURANCE PLC	20-May-26	420,000	12	504,000
5	DBH FINANCE PLC	4-Jun-26	647,308	15	970,962
6	DUTCH-BANGLA BANK PLC	19-May-26	592,781	25	1,481,953
7	EASTLAND INSURANCE PLC	2-Jun-26	1,300,000	10	1,300,000
8	GRAMEEN PHONE LTD.	3-Mar-26	210,198	105	2,207,079
9	GREEN DELTA INSURANCE PLC	8-Mar-26	207,356	27	559,861
10	HEIDELBERG MATERIALS BANGLADESI	20-May-26	58,504	11	64,354
11	IDLC FINANCE PLC	19-Apr-26	533,046	15	799,569
12	IDLC FINANCE PLC(Fraction)				11
13	JAMUNA BANK PLC	3-Jun-26	720,000	29	2,088,000
14	LINDE BANGLADESH LIMITED	29-Apr-26	11,707	100	117,070
15	NCC BANK PLC	21-May-26	800,000	17	1,360,000
16	NITOL INSURANCE PLC	10-May-26	294,261	10	294,261
17	PHOENIX INSURANCE PLC	9-Jun-26	33,940	12	40,728
18	RAK CERAMICS (BD) LIMITED	25-Feb-26	377,760	10	377,760
19	ROBI AXIATA PLC	16-Mar-26	148,208	17.5	259,364
20	SHAHJALAL ISLAMI BANK PLC	30-Apr-26	400,000	13	520,000
21	SOUTHEAST BANK PLC	21-May-26	701,914	3	210,574
22	TRUST BANK PLC	11-Jun-26	50,000	8	40,000
23	UNILEVER CONSUMER CARE LIMITED	6-Apr-26	15,000	420	630,000
Total=					**14,864,306**

ICB Asset Management Co. Accounts Department

ICB AMCL 2nd NRB UNIT FUND

(Managed by ICB Asset Management PLC)

Annexure-D

Dividend Receivable as at 30 June 2026

Sl No	Company Name	Record Date	Number of Shares	Cash Dividend %	Gross Dividend
	1	2	3	4	5=3*4/10
1	AAMRA TECHNOLOGIES LIMITED	18-Nov-24	143338	1.00	14,334
2	ACTIVE FINE CHEMICALS LIMITED	17-Nov-22	258104	0.25	6,453
3	ASIA PACIFIC GENERAL INSURANCE PLC	21-May-26	440000	14.00	616,000
4	BATA SHOE COMPANY (BD) LIMITED	19-May-26	7500	105.00	78,750
5	CENTRAL INSURANCE PLC	20-May-26	420000	12.00	504,000
6	DBH FINANCE PLC	4-Jun-26	647308	15.00	970,962
7	EASTLAND INSURANCE PLC	2-Jun-26	1300000	10.00	1,300,000
8	HEIDELBERG MATERIALS BANGLADESH PLC	20-May-26	58504	11.00	64,354
9	JAMUNA BANK PLC	3-Jun-26	720000	29.00	2,088,000
10	LINDE BANGLADESH LIMITED	29-Apr-26	11707	100.00	117,070
11	LUB-RREF (BANGLADESH) LIMITED	21-Nov-24	150000	1.00	15,000
12	LUB-RREF (BANGLADESH) LIMITED (2023)	22-Nov-23	150000	2.00	30,000
13	NCC BANK PLC	21-May-26	800000	17.00	1,360,000
14	NITOL INSURANCE PLC	10-May-26	294261	10.00	294,261
15	PHOENIX INSURANCE PLC	9-Jun-26	33940	12.00	40,728
16	SOUTHEAST BANK PLC	21-May-26	701914	3.00	210,574
17	TRUST BANK PLC	11-Jun-26	50000	8.00	40,000
	Total=				**7,750,486**

Interest Receivable as at 30 June 2026

Sl	Company Name	Coupon Rate	Amount
1	05Y BGTB 15/05/2029 (TB5Y0529)	12.40	80,944
2	10Y BGTB 17/04/2034 (TB10Y0434)	12.15	124,875
3	15Y BGTB 27/03/2039 (TB15Y0339)	12.15	320,625
4	15Y BGTB 27/03/2040 (TB15Y0340)	12.28	327,467
5	IBBL MUDARABA PERPETUAL BOND	7.44	824,203
	Total=		**1,678,114**



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

Annexure-E

A	Interest income on short term deposit			
Sl	**Company Name**	**Year**	**Account**	**Amount**
1	Dhaka Bank PLC (Kakrail Branch)		1061500000275	725,107
2	IFIC Bank PLC (Principal Branch Escrow Account)		1001-127644-041	151,299
3	Dhaka Bank PLC, Bogra Branch		4111500000839	2,698
4	ICML, H/O, Dhaka Bank PLC, Kakrail Branch		1061500000672	4,589
5	City Bank PLC (VIP Road Br.)		1474705665001	1,509
6	Dhaka Bank PLC, Kakrail Branch (SIP)		1061500000286	2,424
7	IFIC Bank PLC (Principal Branch)	2008-09	1008-000219-041	2,522
8	IFIC Bank PLC (Principal Branch)	2009-10	1008-000266-041	812
9	IFIC Bank PLC (Principal Branch)	2010-11	1008-000360-041	3,084
10	Shahjalal Islami Bank PLC (Motijheel Br)	2011-12	4015 13100001128	643
11	Shahjalal Islami Bank PLC (Motijheel Br)	2012-13	4015 13100004081	259
12	IFIC Bank PLC (Principal Branch)	2013-14	1001-000594-041	2,919
13	IFIC Bank PLC (Principal Branch)	2014-15	1001-769913-041	1,091
14	IFIC Bank PLC (Principal Branch)	2015-16	1001-011733-041	3,360
15	IFIC Bank PLC (Principal Branch)	2016-17	'0170146404041	3,838
16	Jamuna Bank PLC (Shantinagar Branch)	2019	1201000018470	7,422
17	Jamuna Bank PLC (Shantinagar Branch)	2020	1201000018651	6,979
18	Jamuna Bank PLC (Shantinagar Branch)	2021	1201000018877	12,372
19	Dhaka Bank LTD (Kakrail Branch)	2022	1061500000796	57,320
20	Dhaka Bank LTD (Kakrail Branch)	2023	1061500000934	76,593
21	Dhaka Bank LTD (Kakrail Branch)	2024	1061500001019	13,184
	Sub Total=			**1,080,024**

B	Interest income on listed bond		
Sl	**Company Name**	**Coupon Rate**	**Amount**
1	APSCL NON-CONVERTIBLE BOND	10.50	262,500
2	IBBL MUDARABA PERPETUAL BOND	7.44	824,203
3	05Y BGTB 15/05/2029 (TB5Y0529)	12.40	309,186
4	10Y BGTB 17/04/2034 (TB10Y0434)	12.15	301,784
5	15Y BGTB 27/03/2039 (TB15Y0339)	12.15	604,348
6	15Y BGTB 27/03/2040 (TB15Y0340)	12.28	614,225
	Sub Total=		**2,916,246**

Grand Total (A+B)	**4,207,381**

ICB Asset Management Accounts Department