Independent Auditors Report and Audited Financial Statements
Of
ICB AMCL CONVERTED FIRST UNIT FUND
As at and for the year ended 30 June 2026

MOORE

M. J. ABEDIN & CO
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Independent Auditors' Report
To the Trustees of ICB AMCL CONVERTED FIRST UNIT FUND
Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **ICB AMCL CONVERTED FIRST UNIT FUND** (the Fund), which comprise the statement of financial position as at 30 June 2026, and the statement of profit or loss and other comprehensive income, the statement of changes in equity, and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements give a true and fair view in all material respects, the financial position of the Fund as at 30 June 2026, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report.

We are independent auditor of the Fund In accordance with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these ethical requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

As explained in note 2.10 (b), dividend income has been recognized on the record date. Our opinion is not modified in respect of this matter.

Other Matter

The financial statements of the fund as at and for the year ended 30 June 2025 were audited by K. M. Hasan & Co. Chartered Accountants who expressed a qualified opinion on those statements on 29 July 2025.

Other Information

The Asset Manager is responsible for the other information. The other information comprises all information included in the Annual Report of the Fund, other than the financial statements and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is

materially inconsistent with the financial statements or our knowledge obtained during the audit or otherwise appears to be materially misstated.

Responsibilities of management and those charged with governance for the financial statements

Asset Manager is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRS), and for such internal control as the asset manager determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the asset manager is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Asset Manager either intends to liquidate the Fund or to cease operations or has no realistic alternative but to do so.

Those charged with governance drew responsible for overseeing the Fund's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by asset manager.
- Conclude on the appropriateness of the asset manager's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fund to cease to continue as a going concern.
- Evaluate the overall presentation, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other legal and regulatory requirements

In accordance with the Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala (Rules) 2025, we also report the following:

a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;

b) In our opinion, proper books of account as required by law have been kept by the Fund so far as it appeared from our examination of these books;

c) The statement of financial position, statement of profit or loss and other comprehensive income, statement of Changes in Equity and statement of cash flows dealt with by the report are in agreement with the books of account and returns and truly reflect financial position of the fund, its financial performance and cash flows;

d) The investment was made both as per Rule 68 and Six (6th) Schedule of Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala (Rules), 2025;

e) Provision was kept as per Rule 79 of Mutual Fund Bidhimala (Rules), 2025;

f) The expenditure incurred was for the purposes of the Fund's business and was within the prescribed limit as per rule 77 (6) of Mutual Fund Bidhimala (Rules), 2025;

g) All securities, bank accounts including term deposits are properly disclosed in the financial statements; and

h) All related party transactions were made at arm's length price and properly disclosed in the financial statement.

Place: Dhaka
Dated: 03 August, 2026

Harun Mahmud FCA
Partner
Enrollment No: 850
M.J.Abedin & Co.
Chartered Accountants
Reg. No: CAF-001-111
DVC: 2608030850AS902898

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ICB AMCL CONVERTED FIRST UNIT FUND
STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

Particulars	Notes	Amount in BDT	
		30-Jun-26	30-Jun-25
Assets			
A) Investments (Fair value)	3.00	**308,261,711**	**272,080,717**
Investment in Listed Securities		308,261,711	272,080,717
Investment in Non-Listed Securities		-	-
B) Deposit	5.00	-	-
Bank		-	-
Investment in Money Market (FDR & T-Bill)		-	-
Others (NBFIs)		-	-
B) Other Current Assets		**21,055,083**	**22,462,806**
Cash & cash equivalents	6.00	19,042,038	20,837,706
Other current assets	7.00	2,013,045	1,625,100
Total Assets (A+B+C)		**329,316,794**	**294,543,523**
Equity and liabilities			
C) Unit Holder's Equity		**304,096,664**	**270,372,381**
Unit capital	8.00	296,996,980	315,174,580
Unit premium reserve	9.00	27,619,279	26,166,136
Retained earnings	10.00	(23,042,032)	(70,968,335)
Dividend Equalization Reserve	11.00	2,522,437	-
D) Liabilities		**25,220,130**	**24,171,142**
Unclaimed/dividend payable	12.00	17,943,086	17,945,722
Current liabilities	13.00	7,277,044	6,225,420
Total Equity and Liabilities (D+E)		**329,316,794**	**294,543,523**
Net Asset Value-at cost	15.00	**14.45**	**14.53**
Net Asset Value-at Fair Value	16.00	**10.24**	**8.58**

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

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
Dated: 03 August,2026

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ICB AMCL CONVERTED FIRST UNIT FUND
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the year ended 30 June 2026

Particulars	Notes	Amount in BDT	
		01.07.2025 To 30.06.2026	01.07.2024 To 30.06.2025
Income			
Profit on sale of investments	17.00	(20,927,780)	1,859,328
Dividend from investment in securities	18.00	11,195,161	13,073,992
Interest on bank deposits and bonds	19.00	4,559,258	3,593,585
Other income		152	650
A)Total income		**(5,173,209)**	**18,527,555**
Expenses			
Management fee	20.00	5,799,477	5,837,401
Trustee fee	21.00	286,632	289,160
Custodian fee	22.00	286,408	289,675
Annual BSEC fee	23.00	304,097	270,372
Audit fee		46,000	40,250
Commission to agents	24.00	-	248
Other operating expenses	25.00	186,593	249,254
B)Total expenses		**6,909,207**	**6,976,360**
Profit before provision(A-B)		**(12,082,416)**	**11,551,195**
(Provision) against Dividend Receivables	13.00	(58,820)	-
(Provision)/Write back of provision against diminution in value of investment	4.00	62,589,975	(15,480,281)
Profit for the period		**50,448,739**	**(3,929,086)**
Earnings Per Unit (EPU) of Tk. 10 each	26.00	**1.70**	**(0.12)**

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

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Member Secretary, Trustee
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ICB AMCL CONVERTED FIRST UNIT FUND
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2026

(Amount in BDT)

Particulars	Unit Capital	Unit Premium Reserve	Retained Earnings	Dividend equalization reserve	Total Equity
Balance as at July 01, 2025	**315,174,580**	**26,166,136**	**(70,968,335)**	-	**270,372,381**
Unit capital	(18,177,600)	-	-	-	(18,177,600)
Unit premium reserve	-	1,453,143	-	-	1,453,143
Transfer to dividend equalization fund			(2,522,437)	2,522,437	-
Net Income	-	-	50,448,739	-	50,448,739
Balance as at June 30, 2026	**296,996,980**	**27,619,279**	**(23,042,032)**	**2,522,437**	**304,096,664**

STATEMENT OF CHANGES IN EQUITY
For the Period from 01 July 2024 to 30 June 2025

(Amount in BDT)

Particulars	Unit Capital	Unit Premium Reserve	Retained Earnings	Dividend equalization reserve	Total Equity
Balance as at July 01, 2024	**325,727,380**	**25,214,696**	**(67,039,249)**	-	**283,902,827**
Unit capital	(10,552,800)	-	-	-	(10,552,800)
Unit premium reserve	-	951,440	-	-	951,440
Net Income	-	-	(3,929,086)	-	(3,929,086)
Balance as at June 30, 2025	**315,174,580**	**26,166,136**	**(70,968,335)**	-	**270,372,381**

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

Chief Executive Officer
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Place: Dhaka
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ICB AMCL CONVERTED FIRST UNIT FUND
STATEMENT OF CASH FLOWS
For the year ended 30 June 2026

Particulars	Notes	Amount in BDT	
		01.07.2025 To 30.06.2026	01.07.2024 To 30.06.2025
Cash flows from operating activities			
Profit on sale of investments	17.00	(20,927,780)	1,859,328
Dividend from investment in securities	27.00	11,414,596	13,544,704
Interest on bank deposits and bonds	28.00	4,194,745	4,137,635
Premium income on unit sold		-	-
Others income		152	650
Expenses paid	29.00	(6,159,269)	(8,143,613)
Net cash inflows/(outflows) from operating activities		**(11,477,556)**	**11,398,704**
Cash flows from investing activities			
Sale of securities (At Cost)	30.00	41,936,318	21,063,766
Purchase of securities	31.00	(15,527,336)	(23,953,674)
Share application money		(855,000)	-
Refund of share application money		855,000	-
Investment in FDR		-	-
Encashment of FDR		-	10,000,000
Net cash inflows/(outflows) from investing activities		**26,408,982**	**7,110,092**
Cash flows from financing activities			
Units sold		633,700	483,690
Units surrendered		(18,811,300)	(11,036,490)
Adjustment of premium on surrendered of units		1,462,045	1,014,599
Adjustment of premium on sales of units		(8,903)	(63,159)
Dividend paid	32.00	(2,636)	(7,060)
Net cash inflows/(outflows) from financing activities		**(16,727,094)**	**(9,608,420)**
Net cash increase/(decrease)		**(1,795,668)**	**8,900,376**
Cash or cash equivalents at the beginning of the period		20,837,706	11,937,330
Cash or cash equivalents at the end of the period		**19,042,038**	**20,837,706**
Net Operating Cash Flow Per Unit of Tk. 10 each	34.00	**(0.39)**	**0.36**

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

Chief Executive Officer
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Chairman, Trustee
(Investment Corporation of Bangladesh)

Head of Finance & Accounts
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Member Secretary, Trustee
(Investment Corporation of Bangladesh)

Place: Dhaka
Dated: 03 August,2026

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ICB AMCL CONVERTED FIRST UNIT FUND
NOTES TO THE FINANCIAL STATEMENT
For the year ended 30 June 2026

1.00 Fund profile

1.1 Legal status

The **ICB AMCL Converted First Unit Fund** was established under a Trust Deed executed between the ICB Capital Management Limited as 'Sponsor' and Investment Corporation of Bangladesh as "Trustee". The Trust Deed was executed on 20 January 2014 The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on 03 February 2014 under the Bangladesh Securities and Exchange Commission (Mutual fund) Regulation 2001 applicable up to 10 November 2025 and the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 applicable from 11 November 2025 . The prospectus was approved by the BSEC on 19 February 2014 in accordance with the Bangladesh Securities and Exchange Commission (Mutual fund) Regulation 2001. The operation of the Fund commenced on 19 February 2014.

ICB Asset Management PLC (ICB IAMPLC) is the Manager of the Fund. ICB IAMPLC 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 5 December, 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 14 October 2001. The Company became operational from 1 July 2002 as per government gazette notification.

1.2 Nature of the Fund

ICB IAMPLC Converted First Unit Fund is an open-end 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. The Units are transferable and can be redeemed by surrendering them to Fund.

2.00 Significant Accounting Policies

2.01 Basis of Preparation of Financial Statements

These financial statements are prepared on the accrual basis accounting, under historical cost convention as modified for investments, which are 'marked-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, Bangladesh Securities and Exchange Commission (Mutual fund) Rules, 2025, 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 Financial Instruments

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

2.02.02: In accordance with Mutual Fund Regulation, 2001 (enclosure-2, contents of Revenue Account), the unrealized loss is also 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 and Chittagong stock exchanges on the date of valuation i.e., on 30 June, 2026.

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

2.02.05: 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.

2.02.06: Investment in securities transferred to OTC market have been valued at zero value as a conservative approach.

2.03 Reporting year

These financial statements cover the year 12 (Twelve) Month from 01 July, 2025 to 30 June, 2026.

2.04 Investment Policy

a) The Fund shall invest subject to the Bangladesh Securities and Exchanges Commission (Mutual Fund) Regulations, 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.

b) 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.

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

d) 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.

M.J.Abedin & Co. Chartered Accountants

e) 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, preference shares, debentures or securitized debts.

2.05 Valuation policy

(i) IFRS 9 sets out requirements for recognizing and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items.

(ii) Investments in securities that are actively traded on a quoted market and securities that are not actively traded on the quoted market but their fair value can be measured those are designated at fair value (market price) through profit or loss (FVTPL) and fair value through other comprehensive income (FVTOCI). Gains arising from an increase in the fair value of such financial assets are recognised in other comprehensive income and losses arising from dimunition in the fair value of such financial assets are recognised as provision against fall in value of investment in the statement of profit or loss as per Rule 70 of Securities & Exchange Commission(Mutual Fund) Bidhimala 2025.

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

(iv) The fair value of non-listed securities is valued based on the reporting date offering/ repurchase value of the instruments i.e., on 30 June, 2026.

(v) Investment in securities transferred to OTC market and De-listed securities has been valued at zero value as a conservative approach.

(vi) Investment in unit certificate has been valued of latest surrender price of unit certificate.

2.06 Dividend Distribution policy

In compliance with Bangladesh Securities and Exchange Commission Directive No. BSEC/CMRRCD/ 2011-386/03 dated January 14, 2021 and rule 65 of the Bangladesh Securities and Exchange commissions (Mutual Fund) Bidhimala (Rules) 2025 as amended, the Fund is required to distribute in the form of a dividend to its unit holders an amount which shall not be less than 70% of annual profit during the year, net of provisions. However, the Trustee may opt to reinvest the profit, instead of distributing as dividend, to increase NAV, as per BSEC notification dated 15 July 2026.

2.07 Net Asset Value (NAV) calculation

NAV per unit is being calculated as per Trust Deed (3.6) 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, net of tax + Interest receivable, net of tax - Preliminary Issue expenses amortised on that date - Printing, publication and stationery expenses amortised 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.

2.08 Components of financial statements

The financial statements of the Fund include the following components:-

(i) Statement of Financial Position as at 30 June, 2026.

(ii) Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June, 2026.

(iii) Statement of Changes in Equity for the year ended 30 June, 2026 .

(iv) Statement of Cash Flows for the year ended 30 June, 2026 &

(v) Notes, comprising a summary of significant Accounting Policies and Other Explanatory Information.

2.09 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 Paripatra 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 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%

M.J. Abedin & Co Chartered Accountants

2.10 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 on sale of shares (Note: 17).

b) Dividend Income

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

c) Interest Income

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

2.11 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 June 30, 2026 and is accrued and payable annually .The computation of management fee for the period is stated in Note-20.

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.

2.12 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 (Note: 21).

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.

2.13 Custodian fee

As per Trust Deed (4.4.5) the Custodian is entitled to receive a safekeeping fee @ 0.10% on the balance of securities calculated on the average month end value per annum (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 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.

M.J. Abedin & Co. Chartered Accountants

2.14 Annual BSEC fee

As per Rule 11 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 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 50,000.00 whichever is higher (Note: 23).

2.15 Commission payable to Selling Agents

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 Asset Management Company @ 0.50% on the transaction amount of sales and redemptions (Note:24).

2.16 Provisions

2.16.01: 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' ;

2.16.02: 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 ;

2.16.03: Required Provision has been kept from current year income according to IFRS-9. Due to decrease of erosion of marketable investment less provision has been made from profit and loss;

2.16.04: Provision has been maintained 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.

2.17 Earnings per unit

Earnings per unit have been calculated following IAS-33 'Earnings per Share' and shown on the face of the statement of profit or loss and other comprehensive income (revenue account).(Note-26)

2.18 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-5)

2.19 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-6)

2.20 Unit Capital

As per Trust Deed (3.1) and Prospectus (3.2) The initial target size of the Fund shall be of Tk. 50,00,00,000.00 (fifty crore) only divided into 5,00,00,000 (five crore) 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. Income of the Fund will be exempted from tax and investment in this Fund may enjoy tax rebate facilities as per prevailing law. (Note-8)

2.21 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 Securitiesand 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-11)

2.22 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 Balance 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.(Note-14)

2.23 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 (NAV) 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 15 and 16.

2.24 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.

2.25 Statement of Cash Flows

Statement of cash flows has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph 10 and I8(a) of IAS 7: Statements of Cash Flows. In accordance with Paragraph 111 of IAS-1: 'Presentation of financial statements' requires that a cash flow statement be prepared as it

M.J.Abedin & Co Chartered Accountants

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

2.26 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 Assist	20	N/A
The effects of changes in Foreign Exchange Rates	21	N/A
Borrowing Costs	23	N/A
Related Party Disclosure	24	N/A
Accounting and Reporting by Retirement Benefits Plan	26	N/A
Consolidated and Separate Financial Statements	27	N/A
Investment in Associates	28	N/A
Interest in Joint Ventures	31	N/A
Financial Instruments: Presentation	32	Applied
Earnings per share	33	Applied
Interim Financial Reporting	34	N/A
Impairment of Assets	36	N/A
Provisions, Contingent Liabilities and Contingent Assets	37	Applied
Intangible Assets	38	N/A
Financial Instruments: Recognition and Measurement	39	Applied
Investment Property	40	N/A
Agriculture	41	N/A

2.27 Pricing of units (Premium/Discount)

In accordance with Rule 73 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, Units issued are recorded at the offer price, determined by the asset management company considering the applications received during end of the business hours on that date. The offer price represents the Net Asset Value per unit (NAV) as of the close of the business hours of each day; published daily at Asset managers website. The allowable difference between sale and repurchase prices 3%. Units redeemed are recorded at the redemption price. The allowable difference between sale and NAV at market prices 2%

2.27.1 There will be a Cumulative Investment Plan (CIP) scheme in this Unit Fund. Under this scheme, a unitholder instead of receiving dividend can re-invest such dividend income accrued for purchasing Unit at a rate determined by ICB Asset Management PLC. The unitholders can change their dividend preference from CIP to cash in future as per their need.

2.27.2 This Unit Fund will have a Scheme for Systematic Investment Plan (SIP). Unitholders 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 unitholders can change their SIP duration term (3y) in future as per their need.

2.27.3 In Cumulative Investment Plan (CIP) &/or Systematic Investment Plan (SIP) investor get Tk 1% less than the regular price.

M.J.Abedin & Co. Chartered Accountants

2.28 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. (Note-35)

2.29 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 ICB IAMPLC policies and procedures.

2.30 General

i) Figures appearing in these financial statements have been rounded off to the nearest Taka; and

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

M.J.Abedin & Co. Chartered Accountants

Notes	Particulars	Amount in BDT	
		30-Jun-26	30-Jun-25
3.00	**Marketable investments - at market value**		
	Investment in marketable securities (3.01)	308,261,711	272,080,717
		308,261,711	**272,080,717**

3.01 Sector wise break up of investments in listed securities is as follows :

Sector/category	as at 30 June, 2026		as at 30 June, 2025	
	Total cost price (Tk)	Total market /Fair Value price (Tk)	Total cost price (Tk)	Total market /Fair Value price (Tk)
BANK	20,114,406	11,925,470	18,979,036	11,068,948
ENGINEERING	60,792,915	38,885,005	60,830,701	29,622,867
FOOD AND ALLIED	41,527,648	23,266,400	41,527,648	23,706,200
FUEL AND POWER	98,891,104	72,881,539	97,968,268	66,753,014
TEXTILE	16,622,601	10,228,049	29,623,219	11,342,789
PHARMACEUTICALS AND CHEMICALS	41,218,728	35,803,728	29,377,042	21,151,300
CEMENT	32,095,145	20,455,067	32,095,145	17,827,908
CERAMICS SECTOR	7,071,982	4,417,500	7,071,982	2,910,000
INSURANCE	42,443,022	35,546,581	55,514,877	30,648,134
G-SEC (T.BOND)	14,538,271	15,396,520	14,538,271	14,840,880
TELECOMMUNICATION	21,481,968	18,492,172	21,481,968	19,977,783
TRAVEL AND LEISURE	6,435,020	3,112,500	6,435,020	2,621,250
FINANCIAL INSTITUTIONS	16,661,543	7,806,150	31,715,158	10,119,359
CORPORATE BOND	12,431,372	9,190,030	12,431,372	9,490,285
MISCELLANEOUS	209,950	-	209,950	-
others(ATB)	855,000	855,000	-	-
Total	**433,390,674**	**308,261,711**	**459,799,656**	**272,080,717**

Details of investment in marketable securities are shown in "Annexure- A".

4.00	**Calculation of (Provision)/Write back of provision against diminution in value of investment**		
	Unrealized Gain/(Loss) as on July 1	(187,718,939)	(172,238,658)
	Unrealized Gain/(Loss) as on June 30	(125,128,964)	(187,718,939)
	Increase/(Decrease)	**62,589,975**	**(15,480,281)**
5.00	**Investment in Money Market (FDR & T-Bill)**		
	Fixed Deposit (FDR)	-	-
	Treasury Instrument (T-Bill)		-
		-	-
6.00	**Cash & cash equivalents**		
	Main Bank Accounts (N:6.01)	517,557	9,618,918
	Selling Agents Bank Accounts (N:6.02)	275,689	456,134
	Dividend Accounts (N:6.03)	18,248,792	10,762,654
		19,042,038	**20,837,706**

6.01 Bank accounts (Main)

Name of the Bank and Branches	Account no.		
IFIC Bank PLC, Principal (Operational)	1001-000546-041	89,355	9,551,857
Dhaka Bank PLC, Kakrail (SIP)	1061500000457	14,578	12,089
Dhaka Bank PLC, Local Office	201-153-1384	54,601	54,972
Prime Bank , Kakrail	2148219013172	359,023	-
		517,557	**9,618,918**

6.02 Bank accounts (Operated by selling agent):

Name of the Bank and Branches	Account no.		
IFIC Bank PLC, Barishal Br.	5064-609950-041	2,617	26,461
IFIC Bank PLC, Bogra Br.	6082-000546-041	9,321	9,245
IFIC Bank PLC,Agrabad Br.	2030-000550-041	63,220	161,068
IFIC Bank PLC,Rajshahi Br.	6080-000549-041	13,993	4,285
IFIC Bank PLC,Khulna Br.	4060-000552-041	97,924	56,688
IFIC Bank PLC,Sylhet Br.	3033-00560-041	64,157	61,890
IFIC Bank PLC,Nayapaltan Br.	1020-610603-041	24,457	136,496
		275,689	**456,134**

6.03 Bank accounts (Dividend):

Name of the Bank and Branches	Account no.		
IFIC Bank PLC, Principal (D/A -03-04)	1008-111315-041	59,623	55,935
IFIC Bank PLC, Principal (D/A -04-05)	1008-111331-041	16,684	16,283
IFIC Bank PLC, Principal (D/A -05-06)	1008-111347-041	49,791	47,929
IFIC Bank PLC, Principal (D/A -06-07)	1008-111357-041	32,793	31,681

M.J. Abedin & Co. Chartered Accountants

Notes	Particulars		Amount in BDT	
			30-Jun-26	30-Jun-25
	IFIC Bank PLC, Principal (D/A -07-08)	1008-000221-041	33,247	32,115
	IFIC Bank PLC, Principal (D/A -08-09)	1008-000216-041	34,352	33,171
	IFIC Bank PLC, Principal (D/A -09-10)	1008-000268-041	30,472	29,463
	IFIC Bank PLC, Principal (D/A -10-11)	1008-000358-041	41,297	39,810
	Shahjalal Islami, Motijheel (D/A -11-12)	4015-13100001094	15,651	16,798
	Shahjalal Islami, Motijheel (D/A -12-13)	4015-13100004078	31,856	32,668
	IFIC Bank PLC, Principal (D/A -13-14)	1001-000580-041	5,018	6,246
	IFIC Bank PLC, Principal (D/A -14-15)	1001-759350-041	111,525	787,015
	IFIC Bank PLC, Principal (D/A -15-16)	1001-095852-041	51,881	1,612,056
	IFIC Bank PLC, Principal (D/A -16-17)	0170140264041	53,577	1,321,136
	IFIC Bank PLC, Principal (D/A -17-18)	0170216294041	139,340	1,206,811
	IFIC Bank PLC, Principal (D/A -18-19)	0100100215041	74,395	849,932
	Jamuna Bank PLC, Shantinagar (D/A -19-20)	0090320000969	618,612	614,604
	Jamuna Bank PLC, Shantinagar (D/A -20-21)	0090320001146	1,162,824	1,156,024
	IFIC Bank PLC, Principal (D/A -21-22)	0100100406041	156,762	2,003,389
	IFIC Bank PLC, Principal (D/A -22-23)	0210203126041	186,752	869,587
	City Bank Unclaimed D/A	1474705753001	15,342,340	-
			18,248,792	**10,762,654**

7.00 Other current assets

Dividend receivable	1,065,989	1,344,244
Interest receivable	560,109	195,596
Advanced & Pre- payment (7.01)	386,947	65,134
Advance Income tax deducted at source	-	20,127
	2,013,045	**1,625,100**

7.01 Advanced & Pre- payment

Advanced Trustee Fee	134,671	65,134
Advanced BSEC Fee	252,276	-
	386,947	**65134**

Details of Dividend receivable are shown in "Annexure- D".

8.00 Unit capital

	Number of Holder		
Opening Balance		315,174,580	325,727,380
Add: Sale of units for the period		633,700	483,690
		315,808,280	**326,211,070**
Less: Surrender of units by the holders		(18,811,300)	(11,036,490)
Closing Balance	1,197	**296,996,980**	**315,174,580**

The unit capital represents 29,699,698 number of units of Tk 10 each.

9.00 Unit premium reserve

Opening Balance	26,166,136	25,214,696
Add: Discount on repurchase of units for the period	1,462,045	1,014,599
	27,628,181	**26,229,295**
Less: Discount on sale of units for the period	(8,903)	(63,159)
Closing Balance	**27,619,279**	**26,166,136**

10.00 Retained earnings

Opening Balance	(70,968,335)	(67,039,249)
Less: Dividend paid	-	-
	(70,968,335)	**(67,039,249)**
Add: Profit for the period	50,448,739	(3,929,086)
Less: Transfer to dividend equalization fund	(2,522,437)	-
Closing Balance	**(23,042,032)**	**(70,968,335)**

11.00 Dividend Equalization Reserve

Opening balance	-	-
Add: Transfer from Retained Earnings	2,522,437	-
Closing balance	**2,522,437**	**-**

12.00 Unclaimed Dividend payable

Opening balance	17,945,722	17,952,782
Less: Paid during the period	(2,637)	(7,060)
Closing Balance (12.01)	**17,943,086**	**17,945,722**

M.J. Abedin & Co. Chartered Accountants

Notes	Particulars		Amount in BDT	
			30-Jun-26	30-Jun-25
12.01	**period wise breakup of unclaimed/ Dividend payable:**			
	Dividend payable for FY 2003-04		39,420	39,420
	Dividend payable for FY 2004-05		90,400	90,400
	Dividend payable for FY 2005-06		295,120	295,120
	Dividend payable for FY 2006-07		278,600	278,600
	Dividend payable for FY 2007-08		673,875	673,875
	Dividend payable for FY 2008-09		776,925	759,551
	Dividend payable for FY 2009-10		1,470,513	1,470,513
	Dividend payable for FY 2010-11		805,450	805,450
	Dividend payable for FY 2011-12		2,048,000	2,048,000
	Dividend payable for FY 2012-13		1,225,630	1,225,630
	Dividend payable for FY 2013-14		752,959	752,959
	Dividend payable for FY 2014-15		703,528	703,528
	Dividend payable for FY 2015-16		1,441,960	1,441,960
	Dividend payable for FY 2016-17		1,183,191	1,183,191
	Dividend payable for FY 2017-18		1,081,443	1,081,443
	Dividend payable for FY 2018-19		741,366	758,740
	Dividend payable for FY 2019-20		603,412	603,908
	Dividend payable for FY 2020-21		1,137,567	1,138,188
	Dividend payable for FY 2021-22		1,787,584	1,788,577
	Dividend payable for FY 2022-23		806,140	806,668
			17,943,086	**17,945,722**
13.00	**Current liabilities**			
	Management fee payable to IAMPLC		5,799,477	5,837,401
	Custodian fee payable to ICB		286,408	289,675
	Audit fee payable		46,000	40,250
	Annual fee payable to BSEC		-	12,833
	Commission payable to unit sales agents		-	248
	Provision for Dividend receivable	Annexure-D	58,820	
	Share application money refundable		45,000	45,000
	Other expenses payable SIP		14	12
	Surrender From Selling agent (Local Office)		41,325	-
	Payable to AMPLC for Surrender meet up		1,000,000	-
			7,277,044	**6,225,420**
14.00	**Non Performing Investment**			
	Total Cost Value		46,397,338	41,826,021
	Less:Total Market Value		(14,664,205)	(8,263,547)
	Accumulated Erosion/Deficit Value		**31,733,133**	**33,562,474**

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

Sector/category	As at June 30, 2026		As at June 30, 2025	
	Total Cost	Market	Total Cost	Market
BANK	14,095,735	4,928,433	-	-
CEMENT	5,576,330	1,819,422		
FINANCIAL INSTITUTIONS	8,829,310	1,755,000	23,882,925	4,840,859
FUEL AND POWER	4,995,479	3,090,750	-	-
MISCELLANEOUS	209,950	-	209,950	-
PHARMACEUTICALS AND CHEMICA	3,349,783	820,000	3,349,783	775,000
TEXTILE	7,958,006	2,250,600	13,000,618	2,647,688
TRAVEL AND LEISURE	1,382,746	-	1,382,746	-
Sub Total	**46,397,338**	**14,664,205**	**41,826,021**	**8,263,547**

Details of non performing investment are shown in "Annexure- F".

15.00	**Net Asset Value (NAV) Per Unit (At Cost Price) :**		
	Total Assets (Investment considered at cost price)	454,445,758	482,262,462
	Less: Liabilities	25,220,130	24,171,142
	Net Asset Value	**429,225,628**	**458,091,320**
	Number of Units	29,699,698	31,517,458
	NAV Per Unit at Cost	**14.45**	**14.53**
16.00	**Net Asset Value (NAV) Per Unit (At Fair Price) :**		
	Total Assets (Investment considered at fair price)	329,316,794	294,543,523
	Less: Liabilities	25,220,130	24,171,142
	Net Asset Value	**304,096,664**	**270,372,381**
	Number of Units	29,699,698	31,517,458
	NAV Per Unit at Fair Value	**10.24**	**8.58**

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Notes	Particulars	Amount in BDT	
		30-Jun-26	30-Jun-25
17.00	**Profit/(Loss) on Sale of Investments**	**(20,927,780)**	**1,859,328**
	Details of Profit on Sale of Investments are shown in "Annexure- B".		
18.00	**Dividend from Investment in Securities**	**11,195,161**	**13,073,992**
	Details of Dividend Income are shown in "Annexure- C".		
19.00	**Interest on bank deposits and bonds**		
	Short Term deposits	1,328,445	943,221
	Fixed Deposits	-	429,444
	Listed Bonds	3,230,813	2,220,920
		4,559,258	**3,593,585**
20.00	**Management Fee**	**5,799,477**	**5,837,401**

Calculation for the period

Average NAV (Sum of Weekly NAV/N	%	286,631,781	
Not exceeding Taka 5.00 crore	2.5	50,000,000	1,250,000
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	200,000,000	4,000,000
Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	36,631,781	549,477
Exceeding Taka 50 cr.	1.0	-	-
Management Fee			**5,799,477**

21.00	**Trustee Fee**	**286,632**	**289,160**

Calculation for the period

Average NAV (Sum of Weekly NAV/No. of Week)	286,631,781
Percentage of Trustee Fee	0.10
Trustee Fee	**286,632**

22.00	**Custodian Fee**	**286,408**	**289,675**

Calculation for the period

Average Monthly S/V (Sum of monthly securities value/No. of Month)	286,407,837
Percentage of Custodian Fee	0.10
Custodian Fee	**286,408**

23.00	**Annual BSEC Fee**	**304,097**	**270,372**

Calculation for the period

Net Asset Value (NAV) of the fund end of the period	304,096,664
Percentage of BSEC Fee	0.10
Annual BSEC Fee	**304,097**

24.00	**Commission to agents**	**-**	**248**

Calculation for the period

Total Sale by Agent	-
Percentage of Total Sale	0.50
Commission to agents	**-**

25.00	**Other operating expenses**		
	Printing and stationery	95	36,690
	Bank charges	34,365	31,065
	Excise duty	40,650	41,450
	Advertisement & Publicity expenses	87,092	134,588
	CDBL charges	4,264	5,461
	Others	20,127	-
		186,593	**249,254**

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Notes	Particulars	Amount in BDT	
		30-Jun-26	30-Jun-25
26.00	**Earnings per unit (EPU)**		
	Profit for the period	50,448,739	(3,929,086)
	Number of units	29,699,698	31,517,458
	Earnings per unit	**1.70**	**(0.12)**
	N.B: Earnings Per Unit (EPU) has been increased due to increased of Write back of provision than the previous Period but the EPU of profit before provision is (0.41).		
27.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities	11,195,161	13,073,992
	Add: Previous period Dividend Receivable	1,344,244	1,814,956
		12,539,405	**14,888,948**
	Less: Provision against Dividend Receivable	(58,820)	
	Less: Current period Dividend Receivable	(1,065,989)	(1,344,244)
		11,414,596	**13,544,704**
28.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds	4,559,258	3,593,585
	Add: Previous period Interest Receivable on FDR & Bonds	195,596	739,646
		4,754,854	**4,333,231**
	Less: Current period Interest Receivable on FDR & Bonds	(560,109)	(195,596)
		4,194,745	**4,137,635**
29.00	**Payment of Fees & Expenses**		
	Total Expenses	6,909,207	6,976,360
	Add: Previous period Operating Expenses payable (N: 29.01)	6,140,159	7,307,412
		13,049,365	**14,283,772**
	Less: Current period Operating Expenses payable (N: 29.02)	(6,890,097)	(6,140,159)
		6,159,269	**8,143,613**
29.01	**Previous period Operating Expenses payable**		
	Current Liabilities (Previous period)	6,225,420	7,339,959
	Less: Advance Payment of Fees, Tax & Suspense's	(85,261)	(32,547)
		6,140,159	**7,307,412**
29.02	**Current period Operating Expenses payable**		
	Current Liabilities (Current period)	7,277,044	6,225,420
	Less: Advance Payment of Fees, Tax & Suspense's	(386,947)	(85,261)
		6,890,097	**6,140,159**
30.00	**Sale of Securities (at Cost)**		
	Sales from direct share (Investment at cost price)	41,936,318	21,063,766
		41,936,318	**21,063,766**
31.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	15,527,336	13,930,394
	Add: Purchase of Listed Bond	-	10,023,280
		15,527,336	**23,953,674**
		15,527,336	**23,953,674**
32.00	**Dividend paid during the period**		
	Add: Previous period dividend payable	17,945,722	17,952,782
		17,945,722	**17,952,782**
	Less: Current period dividend payable	(17,943,086)	(17,945,722)
		2,636	**7,060**
33.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	(12,082,416)	11,551,195
	Operating Cash Flows Before Changes in Working Capital	**(12,082,416)**	**11,551,195**

M.J. Abedin & Co. Chartered Accountants Dhaka

Notes	Particulars	Amount in BDT	
		30-Jun-26	30-Jun-25
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (33.01)	(145,078)	1,014,762
	Decrease/(Increase) of Current Liabilities (N: 33.02)	749,938	(1,167,253)
		604,860	**(152,491)**
33.01	**Decrease/(Increase) of Other Current Assets**		
	Add: Previous period Dividend Receivable	1,344,244	1,814,956
	Less: Current period Dividend Receivable	(1,065,989)	(1,344,244)
	Less: Provision against Dividend Receivable	(58,820)	-
		219,435	**470,712**
	Add: Previous period Interest Receivable on FDR & Bonds	195,596	739,646
	Less: Current period Interest Receivable on FDR & Bonds	(560,109)	(195,596)
		(145,078)	**1,014,762**
33.02	**(Decrease)/Increase of Current Liabilities**		
	Add: Previous period Operating Expenses payable	6,140,159	7,307,412
	Less: Current period Operating Expenses payable	(6,890,097)	(6,140,159)
		(749,938)	**1,167,253**
	Net Cash Generated from Operating Activities	**(11,477,556)**	**11,398,704**
34.00	**Net operating cash flows per unit (NOCFPU)**		
	Net cash inflow/(outflow) from operating activities	(11,477,556)	11,398,704
	Number of Units	29,699,698	31,517,458
	Net operating cash flow per unit (NOCFPU)	**(0.39)**	**0.36**

Net operating cash flow per unit (NOCFPU) has been decreased due to a decrease in capital gain than the previous Year.

35.00 Related party/ies Disclosures:

Details of transactions with related parties and balances with them as at 30 June 2026 were as follows:

Party Name	Nature of Transaction	Balance as on 30.06.2025	Addition this year	Payment this year	Balance as on 30.06.2026
IAMPLC	Management Fee	5,837,401	5,799,477	5,837,401	5,799,477
ICB	Trustee Fee	(65,134)	286,632	356,169	(134,671)
ICB	Custodian Fee	289,675	286,408	289,675	286,408

36.00 Profit and Earnings Per Unit available for Distribution

Retained Earnings Brought Forward	(70,968,335)	(67,039,249)
Less: Dividend Paid	-	-
	(70,968,335)	**(67,039,249)**
Add: Profit for the period	50,448,739	(3,929,086)
Less: Transfer to dividend equalization fund	(2,522,437)	
	(20,519,595)	**(70,968,335)**
Add: Dividend Equalization Reserve	2,522,437	-
	(17,997,158)	**(70,968,335)**
Number of Units	29,699,698	31,517,458
Profit Available for Distribution	**(0.61)**	**(2.25)**

37.00 Events after the reporting period

(a) The Board of Trustees in its meeting held on 03 August 2026 approved the audited financial statements of the Fund for the Period ended 30 June 2026 and has declared no dividend for the unit holders.

(b) Except above, no other significant event had occurred till date of signing the financial statements.

38.00 Disclosure regarding non-declaration of cash dividend

The Trustee has approved the retention of the profit of the Fund for the year ended 30 June 2026. Accordingly, no cash dividend has been declared for the year. The retained profit has been reinvested in the Fund, resulting in an increase in the Net Asset Value (NAV) per unit. The benefit of the retained earnings has been reflected in the enhanced NAV of the Fund.

Chief Executive Officer
(ICB Asset Management PLC)

Chairman, Trustee
(Investment Corporation of Bangladesh)

Head of Finance & Accounts
(ICB Asset Management PLC)

Member-Secretary of Trustee Committee
(Investment Corporation of Bangladesh)

Place: Dhaka
Date: 03 August ,2026

M.J. Abedin & Co. Chartered Accountants

ICB AMCL CONVERTED FIRST UNIT FUND

PORTFOLIO STATEMENT

AS on June 30, 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	AB BANK PLC	428,644	14.43	6,187,453	5.00	4.90	4.95	2,121,788	(4,065,666)	1.36%
2	BANK ASIA PLC	189,875	17.99	3,415,034	18.40	18.40	18.40	3,493,700	78,666	0.75%
3	BRAC BANK PLC	33,637	40.04	1,346,992	65.50	65.70	65.60	2,206,587	859,595	0.30%
4	DHAKA BANK PLC	105,000	11.97	1,256,644	12.40	12.30	12.35	1,296,750	40,106	0.28%
5	EXIM BANK OF BANGLADESH PLC	205,000	13.71	2,810,630	3.00	0.00	1.50	307,500	(2,503,130)	0.62%
6	MERCANTILE BANK PLC	107,100	16.28	1,743,478	7.40	7.50	7.45	797,895	(945,583)	0.38%
7	UNION BANK PLC	105,000	9.52	1,000,000	1.50	1.60	1.55	162,750	(837,250)	0.22%
8	UNITED COMMERCIAL BANK PLC	170,000	13.85	2,354,174	9.00	9.10	9.05	1,538,500	(815,674)	0.52%
Sector Total:		**1,344,256**		**20,114,406**				**11,925,470**	**(8,188,936)**	4.43%
CEMENT										0.00%
9	CROWN CEMENT PLC	79,965	77.11	6,166,448	66.10	65.60	65.85	5,265,695	(900,753)	1.36%
10	HEIDELBERG MATERIALS BANGLADESH PLC	33,000	379.96	12,538,842	240.30	230.00	235.15	7,759,950	(4,778,892)	2.76%
11	LAFARGEHOLCIM BANGLADESH PLC	100,000	78.14	7,813,524	56.00	56.20	56.10	5,610,000	(2,203,524)	1.72%
12	MEGHNA CEMENT MILLS PLC	56,155	99.30	5,576,330	32.10	32.70	32.40	1,819,422	(3,756,908)	1.23%
Sector Total:		**269,120**		**32,095,145**				**20,455,067**	**(11,640,078)**	7.06%
CERAMICS SECTOR										0.00%
13	RAK CERAMICS (BD) LIMITED	150,000	47.15	7,071,982	29.50	29.40	29.45	4,417,500	(2,654,482)	1.56%
Sector Total:		**150,000**		**7,071,982**				**4,417,500**	**(2,654,482)**	1.56%
CORPORATE BOND										0.00%
14	AIBL MUDARABA PERPETUAL BOND	738	5,000.00	3,690,000	3,900.00	3,400.00	3,650.00	2,693,700	(996,300)	0.81%
15	IBBL 2ND PERPETUAL MUDARABA BOND	798	5,000.00	3,990,000	4,103.00	4,017.50	4,060.25	3,240,080	(749,921)	0.88%
16	IBBL MUDARABA PERPETUAL BOND	5,000	950.27	4,751,372	664.50	638.00	651.25	3,256,250	(1,495,122)	1.05%
Sector Total:		**6,536**		**12,431,372**				**9,190,030**	**(3,241,343)**	2.74%
ENGINEERING										0.00%
17	AFTAB AUTOMOBILES LIMITED	281,276	75.57	21,256,787	31.40	31.50	31.45	8,846,130	(12,410,657)	4.68%
18	BENGAL WINDSOR THERMOPLASTICS PLC	302,500	46.33	14,016,279	25.00	24.40	24.70	7,471,750	(6,544,529)	3.08%
19	BSRM STEELS LIMITED	75,000	71.44	5,358,303	86.60	85.90	86.25	6,468,750	1,110,447	1.18%
20	GPH ISPAT LTD.	83,081	48.17	4,001,724	18.00	18.00	18.00	1,495,458	(2,506,266)	0.88%
21	KDS ACCESSORIES LIMITED	210,000	55.29	11,611,506	53.20	53.70	53.45	11,224,500	(387,006)	2.56%
22	RUNNER AUTOMOBILES PLC	77,660	56.53	4,390,502	42.90	42.00	42.45	3,296,667	(1,093,835)	0.97%
23	SINGER BANGLADESH LIMITED	1,000	157.82	157,815	81.60	81.90	81.75	81,750	(76,065)	0.03%
Sector Total:		**1,030,517**		**60,792,915**				**38,885,005**	**(21,907,909)**	13.38%
FINANCIAL INSTITUTIONS										0.00%
24	DBH FINANCE PLC	153,000	51.19	7,832,233	41.00	38.10	39.55	6,051,150	(1,781,083)	1.72%
25	UNION CAPITAL LIMITED	100,000	21.98	2,197,723	4.50	4.40	4.45	445,000	(1,752,723)	0.48%
26	UTTARA FINANCE AND INVESTMENTS LIMITED	100,000	66.32	6,631,587	13.20	13.00	13.10	1,310,000	(5,321,587)	1.46%
Sector Total:		**353,000**		**16,661,543**				**7,806,150**	**(8,855,393)**	3.67%
FOOD AND ALLIED										0.00%
27	BATBC LIMITED	52,000	482.41	25,085,474	219.60	220.80	220.20	11,450,400	(13,635,074)	5.52%
28	GOLDEN HARVEST AGRO INDUSTRIES LTD	540,000	24.85	13,420,917	16.10	16.00	16.05	8,667,000	(4,753,917)	2.95%
29	OLYMPIC INDUSTRIES PLC	20,000	151.06	3,021,257	155.00	159.90	157.45	3,149,000	127,743	0.66%
Sector Total:		**612,000**		**41,527,648**				**23,266,400**	**(18,261,248)**	9.14%

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FUEL AND POWER										0.00%
30	DHAKA ELECTRIC SUPPLY COMPANY LTD.	75,000	45.86	3,439,573	25.00	25.50	25.25	1,893,750	(1,545,823)	0.76%
31	DOREEN POWER GENERATIONS & SYSTEMS L	112,000	68.65	7,688,795	30.30	30.60	30.45	3,410,400	(4,278,395)	1.69%
32	KHULNA POWER COMPANY LIMITED	100,000	45.21	4,520,518	10.70	10.70	10.70	1,070,000	(3,450,518)	0.99%
33	MEGHNA PETROLEUM PLC.	150,000	229.76	34,463,374	217.10	218.00	217.55	32,632,500	(1,830,874)	7.58%
34	MJL BANGLADESH PLC	210,000	100.39	21,081,305	94.50	95.00	94.75	19,897,500	(1,183,805)	4.64%
35	PADMA OIL PLC	25,920	235.38	6,101,072	202.00	200.00	201.00	5,209,920	(891,152)	1.34%
36	POWER GRID CO. OF BANGLADESH LTD.	30,000	51.86	1,555,906	39.60	40.20	39.90	1,197,000	(358,906)	0.34%
37	SHAHJIBAZAR POWER CO. LTD.	52,000	92.56	4,812,914	55.20	55.20	55.20	2,870,400	(1,942,514)	1.06%
38	TITAS GAS TRANSMISSION AND DISTRIBUTION	130,000	77.50	10,074,433	18.20	18.20	18.20	2,366,000	(7,708,433)	2.22%
39	UNITED POWER GEN. & DIST. CO. LTD.	18,907	272.56	5,153,214	123.90	123.00	123.45	2,334,069	(2,819,145)	1.13%
Sector Total:		**903,827**		**98,891,104**				**72,881,539**	**(26,009,565)**	21.76%
G-SEC (T.BOND)										0.00%
40	05Y BGTB 15/05/2029 [C.R 12.40%]	100,000	100.23	10,023,280	105.97	105.97	105.97	10,597,000	573,720	2.21%
41	5Y BGTB 13/12/2028 [C.R 10.35%]	48,000	94.06	4,514,991	99.99	99.99	99.99	4,799,520	284,529	0.99%
Sector Total:		**148,000**		**14,538,271**				**15,396,520**	**858,249**	3.20%
INSURANCE										0.00%
42	AGRANI INSURANCE PLC	39,262	44.62	1,751,937	26.60	0.00	26.60	1,044,369	(707,568)	0.39%
43	ASIA PACIFIC GENERAL INSURANCE PLC	127,924	54.67	6,993,002	45.40	46.00	45.70	5,846,127	(1,146,875)	1.54%
44	GREEN DELTA INSURANCE PLC	92,650	103.63	9,601,745	67.00	66.00	66.50	6,161,225	(3,440,520)	2.11%
45	MERCANTILE ISLAMI INSURANCE PLC	71,000	50.04	3,553,104	44.60	43.00	43.80	3,109,800	(443,304)	0.78%
46	NITOL INSURANCE PLC	105,000	51.24	5,380,293	34.30	32.40	33.35	3,501,750	(1,878,543)	1.18%
47	PIONEER INSURANCE PLC	130,000	64.37	8,368,338	71.90	70.00	70.95	9,223,500	855,162	1.84%
48	POPULAR LIFE INSURANCE CO. LTD	50,000	64.83	3,241,306	62.10	60.50	61.30	3,065,000	(176,306)	0.71%
49	PRAGATI INSURANCE PLC	600	0.00	1	84.70	85.50	85.10	51,060	51,059	0.00%
50	PRIME ISLAMI INSURANCE PLC	75,000	47.38	3,553,296	46.90	47.60	47.25	3,543,750	(9,546)	0.78%
Sector Total:		**691,436**		**42,443,022**				**35,546,581**	**(6,896,441)**	9.34%
MISCELLANEOUS										0.00%
51	ROSE HEAVEN BALL PEN LTD.	9,500	22.10	209,950	0.00	0.00	0.00	0	(209,950)	0.05%
Sector Total:		**9,500**		**209,950**				**0**	**(209,950)**	0.05%
others(ATB)										0.00%
52	RENATA PLC PREFERENCE SHARE	450	1,900.00	855,000	1,900.00	0.00	1,900.00	855,000	0	0.19%
Sector Total:		**450**		**855,000**				**855,000**	**0**	0.19%
PHARMACEUTICALS AND CHEMICALS										0.00%
53	ACME LABORATORIES LTD.	90,000	84.55	7,609,351	82.40	81.70	82.05	7,384,500	(224,851)	1.67%
54	ADVANCED CHEMICAL INDUSTRIES PLC	72,450	234.48	16,987,804	201.90	204.00	202.95	14,703,728	(2,284,076)	3.74%
55	AFC AGRO BIOTECH LTD.	100,000	33.50	3,349,783	8.30	8.10	8.20	820,000	(2,529,783)	0.74%
56	RENATA PLC	1,250	1,144.08	1,430,105	456.00	0.00	456.00	570,000	(860,105)	0.31%
57	SQUARE PHARMACEUTICALS PLC	55,000	215.30	11,841,686	224.00	224.20	224.10	12,325,500	483,814	2.61%
Sector Total:		**318,700**		**41,218,728**				**35,803,728**	**(5,415,000)**	9.07%
TELECOMMUNICATION										0.00%
58	BANGLADESH SUBMARINE CABLES PLC	25,000	215.51	5,387,754	157.50	157.00	157.25	3,931,250	(1,456,504)	1.19%
59	GRAMEEN PHONE LTD.	55,939	287.71	16,094,213	259.60	261.00	260.30	14,560,922	(1,533,292)	3.54%
Sector Total:		**80,939**		**21,481,968**				**18,492,172**	**(2,989,796)**	4.73%
TEXTILE										0.00%
60	EVINCE TEXTILES LIMITED	100,000	17.22	1,722,248	13.80	13.80	13.80	1,380,000	(342,248)	0.38%
61	GENERATION NEXT FASHIONS LTD.	726,000	10.96	7,958,006	3.10	3.10	3.10	2,250,600	(5,707,406)	1.75%
62	MATIN SPINNING MILLS PLC	50,000	50.20	2,509,996	55.70	55.80	55.75	2,787,500	277,504	0.55%
63	SQUARE TEXTILES PLC	74,999	59.10	4,432,352	50.60	51.00	50.80	3,809,949	(622,402)	0.98%
Sector Total:		**950,999**		**16,622,601**				**10,228,049**	**(6,394,552)**	3.66%
TRAVEL AND LEISURE										0.00%
64	UNIQUE HOTEL & RESORTS PLC	75,000	67.36	5,052,275	41.50	41.50	41.50	3,112,500	(1,939,775)	1.11%
65	UNITED AIRWAYS (BD) LTD.	121,000	11.43	1,382,746	0.00	0.00	0.00	0	(1,382,746)	0.30%
Sector Total:		**196,000**		**6,435,020**				**3,112,500**	**(3,322,520)**	1.42%
	Grand Total:	**7,065,280**		**433,390,674**				**308,261,711**	**(125,128,964)**	95.37%

M.J.Abedin & Co. Chartered Accountants

ICB AMCL CONVERTED FIRST UNIT FUND
STATEMENT OF PROFIT ON SALE OF INVESTMENT
For the year ended June30, 2026

ANNEXURE-B

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
BANK						
1	BANK ASIA PLC	30,000	19.48	18.84	584,329.00	19,120
2	BRAC BANK PLC	4,500	73.25	46.05	329,639.40	122,410
		Sub Total:				**141,530**
ENGINEERING						
3	AFTAB AUTOMOBILES LIMITED	500	39.12	75.57	19,560.80	(18,226)
		Sub Total:				**(18,226)**
FINANCIAL INSTITUTIONS						
4	BANGLADESH INDUSTRIAL FIN. CO. LTD.	150,000	0.94	12.85	140,318.80	(1,787,061)
5	FIRST FINANCE LIMITED	147,709	2.34	15.16	346,072.07	(1,893,846)
6	PREMIER LEASING & FINANCE LIMITED	340,058	0.39	15.38	132,198.02	(5,099,288)
7	PRIME FINANCE & INVESTMENT LTD.	35,000	1.20	16.67	41,916.00	(541,671)
8	UNION CAPITAL LIMITED	230,750	3.15	21.98	726,696.80	(4,344,542)
		Sub Total:				**(13,666,408)**
INSURANCE						
9	PIONEER INSURANCE PLC	53,750	71.23	64.37	3,828,827.00	368,940
10	PRAGATI INSURANCE PLC	160,500	76.45	59.89	12,269,761.30	2,657,794
		Sub Total:				**3,026,733**
TEXTILE						
11	FAMILYTEX (BD) LIMITED	671,750	1.51	10.49	1,015,814.30	(6,029,345)
12	TALLU SPINNING MILLS LTD.	225,000	6.99	26.47	1,573,404.48	(4,382,064)
		Sub Total:				**(10,411,409)**
		Grand Total:				**(20,927,780)**

M.J.Abedin & Co. Chartered Accountants

ICB AMCL Converted First Unit Fund

Dividend Income: From 01 July 2025 To 30 June-2026 (FY 2025-26)

Annexure-C

SI	Company Name	Record Date	Number of Shares	Face Value	Cash Dividend %	Cash Dividend
1	ACME LABORATORIES LTD.	18-Nov-25	90,000.00	10.00	35.00	315,000
2	ADVANCED CHEMICAL INDUSTRIES PLC	19-Nov-25	72,450.00	10.00	25.00	181,125
3	AFTAB AUTOMOBILES LIMITED	18-Nov-25	281,276.00	10.00	10.00	281,276
4	ASIA PACIFIC GENERAL INSURANCE PLC	21-May-26	127,924.00	10.00	14.00	179,094
5	BANGLADESH SUBMARINE CABLES PLC	22-Oct-25	25,000.00	10.00	40.00	100,000
6	BANK ASIA PLC	20-May-26	175,000.00	10.00	8.50	148,750
7	BATBC LIMITED	1-Apr-26	52,000	10.00	30.00	156,000
8	BENGAL WINDSOR THERMOPLASTICS PLC	19-Nov-25	302,500.00	10.00	5.00	151,250
9	BRAC BANK PLC	17-May-26	29,250.00	10.00	15.00	43,875
10	BRAC BANK PLC (FRAC. DIV)					33
11	BSRM STEELS LIMITED	10-Nov-25	75,000.00	10.00	50.00	375,000
12	CROWN CEMENT PLC	16-Nov-25	79,965.00	10.00	21.00	167,927
13	DBH FINANCE PLC	4-Jun-26	153,000.00	10.00	15.00	229,500
14	DHAKA BANK PLC	18-May-26	105,000.00	10.00	10.00	105,000
15	DOREEN POWER GENERATIONS & SYSTEMS	19-Nov-25	112,000.00	10.00	10.00	112,000
16	EVINCE TEXTILES LIMITED	23-Nov-25	100,000.00	10.00	2.50	25,000
17	GOLDEN HARVEST AGRO INDUSTRIES LTD	23-Nov-25	540,000.00	10.00	1.00	54,000
18	GPH ISPAT LTD.	23-Dec-25	83,081.00	10.00	5.00	41,541
19	GRAMEEN PHONE LTD.	13-Aug-25	55,939	10.00	110.00	615,329
20	GRAMEEN PHONE LTD.	3-Mar-26	55,939.00	10.00	105.00	587,360
21	GREEN DELTA INSURANCE PLC	8-Mar-26	92,650.00	10.00	27.00	250,155
22	HEIDELBERG MATERIALS BANGLADESH PLC	20-May-26	33,000.00	10.00	11.00	36,300
23	KDS ACCESSORIES LIMITED	13-Nov-25	210,000.00	10.00	10.00	210,000
24	KHULNA POWER COMPANY LIMITED	18-Nov-25	100,000.00	10.00	5.00	50,000
25	LAFARGEHOLCIM BANGLADESH PLC	11-Nov-25	100,000.00	10.00	18.00	180,000
26	LAFARGEHOLCIM BANGLADESH PLC	9-Apr-26	100,000	10.00	22.00	220,000
27	MATIN SPINNING MILLS PLC	13-Nov-25	50,000.00	10.00	35.00	175,000
28	MEGHNA PETROLEUM LIMITED	10-Dec-25	150,000.00	10.00	200.00	3,000,000
9	MERCANTILE ISLAMI INSURANCE PLC	1-Jun-26	71,000.00	10.00	10.00	71,000
29	MJL BANGLADESH PLC	17-Nov-25	200,000.00	10.00	52.00	1,040,000
30	NITOL INSURANCE PLC	10-May-26	105,000.00	10.00	10.00	105,000
31	OLYMPIC INDUSTRIES PLC	17-Nov-25	20,000.00	10.00	30.00	60,000
32	PADMA OIL PLC	27-Nov-25	25,920.00	10.00	160.00	414,720
33	PIONEER INSURANCE PLC	5-Apr-26	175,000	10.00	25.00	437,500
34	POPULAR LIFE INSURANCE CO. LTD	29-Jul-25	50,000.00	10.00	20.00	100,000
35	PRAGATI INSURANCE PLC	12-May-26	20,000.00	10.00	27.00	54,000
36	PRIME ISLAMI INSURANCE PLC	21-May-26	75,000.00	10.00	10.00	75,000
37	RAK CERAMICS (BD) LIMITED	25-Feb-26	150,000.00	10.00	10.00	150,000
38	RENATA PLC	17-Nov-25	1,250.00	10.00	55.00	6,875
39	RUNNER AUTOMOBILES PLC	25-Nov-25	77,660.00	10.00	10.00	77,660
40	SHAHJIBAZAR POWER CO. LTD.	3-Dec-25	52,000.00	10.00	20.00	104,000
41	SQUARE TEXTILES PLC	16-Nov-25	74,999.00	10.00	32.00	239,997
42	TITAS GAS TRANSMISSION AND DISTRIBUTIO	17-Nov-25	130,000.00	10.00	2.00	26,000
44	UNIQUE HOTEL & RESORTS PLC	18-Nov-25	75,000.00	10.00	16.00	120,000
45	UNITED POWER GEN. & DIST. CO. LTD.	17-Nov-25	18,907.00	10.00	65.00	122,896
					Total=	11,195,161

M.J. Abedin & Co. Chartered Accountants

ICB AMCL Converted First Unit Fund
Dividend Receivable as on June-2026 (FY-2025-2026)

Annexure-D

Sl	Company Name	Record Date	Number of Shares	Face Value	Cash Dividend %	Cash Dividend
1	AFTAB AUTOMOBILES LIMITED	18-Nov-25	281,276	10.00	10.00	281,276
2	ASIA PACIFIC GENERAL INSURANCE PLC	21-May-26	127,924.00	10.00	14.00	179,093
3	DBH FINANCE PLC	4-Jun-26	153,000.00	10.00	15.00	229,500
4	DHAKA BANK PLC	18-May-26	105,000.00	10.00	10.00	105,000
5	HEIDELBERG MATERIALS BANGLADESH P	20-May-26	33,000.00	10.00	11.00	36,300
6	NITOL INSURANCE PLC	10-May-26	105,000.00	10.00	10.00	105,000
7	AFC AGRO BIOTECH LTD	17-Nov-22			10.00	5,000
8	SOUTH BANGLA AGR & COMM. BANK LTD	21-22			3.00	1,320
9	UNION BANK	6-Jun-24	105,000.00		5.00	52,500
10	MERCANTILE ISLAMI INSURANCE PLC	1-Jun-26	71,000.00	10.00	10.00	71,000
Total						**1,065,989**

Note 13: Provision For Dividend Receivable as on June-2026 (FY-2025-2026)

Sl	Company Name	Record Date	Number of Shares	Face Value	Cash Dividend %	Cash Dividend
1	AFC AGRO BIOTECH LTD	17-Nov-22			10.00	5,000
2	SOUTH BANGLA AGR & COMM. BANK LTD	21-22			3.00	1,320
3	UNION BANK	6-Jun-24	105,000.00		5.00	52,500
Total						**58,820**

M.J. Abedin & Co. Chartered Accountants

ICB AMCL CONVERTED FIRST UNIT FUND
Interest Income from July 2025 to June 2026

Annexure-E

Sl	Bank & Branch	Account	Amount
A	Interest income on short term deposit	Bank A/C Number	
1	IFIC Bank PLC, Principal (Operational)	1001-000546-041	275,934
3	Dhaka Bank PLC, Kakrail (SIP)	1061500000457	639
4	Dhaka Bank PLC, Local Office	201-153-1384	948
5	Prime Bank , Kakrail	2148219013172	498,870
6	IFIC Bank PLC, Barishal Br.	5064-609950-041	344
7	IFIC Bank PLC, Bogra Br.	6082-000546-041	422
8	IFIC Bank PLC,Agrabad Br.	2030-000550-041	10,107
9	IFIC Bank PLC,Rajshahi Br.	6080-000549-041	1,512
10	IFIC Bank PLC,Khulna Br.	4060-000552-041	3,888
11	IFIC Bank PLC,Sylhet Br.	3033-00560-041	4,426
12	IFIC Bank PLC,Nayapaltan Br.	1020-610603-041	4,725
13	IFIC Bank PLC, Principal (D/A -03-04)	1008-111315-041	4,032
14	IFIC Bank PLC, Principal (D/A -04-05)	1008-111331-041	746
15	IFIC Bank PLC, Principal (D/A -05-06)	1008-111347-041	2,207
16	IFIC Bank PLC, Principal (D/A -06-07)	1008-111357-041	1,457
17	IFIC Bank PLC, Principal (D/A -07-08)	1008-000221-041	1,477
18	IFIC Bank PLC, Principal (D/A -08-09)	1008-000216-041	1,526
19	IFIC Bank PLC, Principal (D/A -09-10)	1008-000268-041	1,355
20	IFIC Bank PLC, Principal (D/A -10-11)	1008-000358-041	1,832
21	Shahjalal Islami, Motijheel (D/A -11-12)	4015-13100001094	348
22	Shahjalal Islami, Motijheel (D/A -12-13)	4015-13100004078	683
23	IFIC Bank PLC, Principal (D/A -13-14)	1001-000580-041	267
24	IFIC Bank PLC, Principal (D/A -14-15)	1001-759350-041	26,505
25	IFIC Bank PLC, Principal (D/A -15-16)	1001-095852-041	44,320
26	IFIC Bank PLC, Principal (D/A -16-17)	0170140264041	36,936
27	IFIC Bank PLC, Principal (D/A -17-18)	0170216294041	37,024
28	IFIC Bank PLC, Principal (D/A -18-19)	0100100215041	26,457
29	Jamuna Bank PLC, Shantinagar (D/A -19-20)	0090320000969	6,155
30	Jamuna Bank PLC, Shantinagar (D/A -20-21)	0090320001146	11,570
31	IFIC Bank PLC, Principal (D/A -21-22)	0100100406041	58,861
32	IFIC Bank PLC, Principal (D/A -22-23)	0210203126041	19,688
33	City Bank Unclaimed D/A	1474705753001	243,185
	Sub Total		**1,328,445**
B	**Interest income on listed bond**		**Amount**
1	05Y BGTB 15/05/2029 (TB5Y0529)		1,241,779
2	5Y BGTB 13/12/2028 (TB5Y1228)		487,534
3	IBBL MUDARABA PERPETUAL BOND		361,500
4	IBBL 2ND PERPETUAL MUDARABA BOND		399,000
5	AIBL MUDARABA PERPETUAL BOND		369,000
6	IBBL MUDARABA PERPETUAL BOND		372,000
	Sub Total		**3,230,813**
	GrandTotal		**4,559,258**

M.J.Abedin & Co. Chartered Accountants

ICB AMCL CONVERTED FIRST UNIT FUND

Disclosure as per clause 7 Rule 81 7th schedule of BSEC Mutual Fund Rules 2025

Annexure-F

Particular	30-Jun-26	30-Jun-25	30-Jun-24
1.NAV Per Unit:			
NAV Per Unit at Cost	14.45	14.53	14
NAV Per Unit at Market Value	10.24	8.58	8.72
2.Total Income Per Unit:			
a)Capital Gain / (Loss) from Sale of Investments & Other Income	-0.70	0.06	0.20
b)Dividend, Profit, or Interest Income Received from Investments	0.53	0.53	0.45
c)Gain from Sale of Investments to Third Parties	-	-	-
d)Transfer from Previous Year's Reserve to Revenue Account	-	-	-
3.Expense,Depreciation & Write-offs per unit			
a) Total operating expense	-0.23	-0.22	-0.25
b) Depreciation & Write-off	-	-	-
c) Provision for Diminution in Value of Investments & others	2.11	-0.49	-2.50
4. Weighted average Earnings per unit	1.70	(0.12)	(2.10)
5. Unrealized Gain / Unprovided Diminution in Value Per Unit:			
a) Unrealized gain per unit	2.11	-0.49	-2.50
6. Lowest and highest Trading market price per unit:			
a)Lowest price	8.5	8.3	9.1
b) Highest Price	9.8	9.9	10.2

M.J. Abedin & Co. Chartered Accountants