Q3

ICB AMCL CONVERTED FIRST UNIT FUND
ASSET MANAGER: ICB ASSET MANAGEMENT PLC.
TRUSTEE: INVESTMENT CORPORATION OF BANGLADESH
CUSTODIAN: INVESTMENT CORPORATION OF BANGLADESH
SPONSOR:ICB CAPITAL MANAGEMENT LTD

UNAUDITED FINANCIAL STATEMENTS
OF
ICB AMCL CONVERTED FIRST UNIT FUND
For the period ended 31 March 2026

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ICB AMCL CONVERTED FIRST UNIT FUND
(MANAGED BY ICB ASSET MANAGEMENT PLC)
STATEMENT OF FINANCIAL POSITION (UNAUDITED)
As at 31 March 2026

Particulars	Notes	Amount in BDT	
		31-Dec-25	30-Jun-25
Assets			
A) Investments (Market value)		**282,034,733**	**272,080,717**
Investment in Listed Securities	3.00	282,034,733	272,080,717
Investment in Non-Listed Securities		-	-
		-	-
B) Deposit			
Bank	4.00	-	-
Investment in Money Market (FDR & T-Bill)		-	-
Others (NBFIs)		-	-
C) Other Current Assets		**17,071,768**	**22,462,806**
Cash & cash equivalents	5.00	15,031,716	20,837,706
Other current assets	6.00	2,040,052	1,625,100
Total Assets (A+B+C)		**299,106,501**	**294,543,523**
Equity and liabilities			
D) Unit Holder's Equity		**276,478,017**	**270,372,381**
Unit capital	7.00	304,988,870	315,174,580
Unit premium reserve	8.00	27,322,618	26,166,136
Retained earnings	9.00	(55,833,471)	(70,968,334)
E) Liabilities		**22,628,484**	**24,171,142**
Unclaimed/dividend payable	10.00	17,945,722	17,945,722
Current liabilities	11.00	4,682,762	6,225,420
Total Equity and Liabilities (D+E)		**299,106,501**	**294,543,523**
Non Performing Investment (Deficit Value)	12.00	**22,549,905**	**33,562,474**
Net Asset Value-at cost	13.00	**14.24**	**14.53**
Net Asset Value-at market	14.00	**9.07**	**8.58**

The financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of
ICB AMCL Converted First 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
Dated: 27 April, 2026.

ICB AMCL CONVERTED FIRST UNIT FUND
(MANAGED BY ICB ASSET MANAGEMENT PLC)
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UNAUDITED)
For the Period from 01 July 2025 to 31 March 2026

Particulars	Notes	Amount in BDT		Amount in BDT	
		01.07.2025 To 31.03.2026	01.07.2024 To 31.03.2025	01.01.2026 To 31.03.2026	01.01.2025 To 31.03.2025
Income					
Profit on sale of investments	15.00	(22,018,576)	2,668,588	(15,601,912)	(0)
Dividend from investment in securities	16.00	9,281,609	11,305,344	987,515	2,113,586
Interest on bank deposits and bonds	17.00	3,092,619	2,563,894	480,575	432,835
Other income		152	600	-	600
A)Total income		**(9,644,196)**	**16,538,426**	**(14,133,823)**	**2,547,021**
Expenses					
Management fee	18.00	4,343,183	4,439,647	1,460,353	1,431,514
Trustee fee	19.00	214,477	220,908	72,700	70,777
Custodian fee	20.00	212,988	222,444	68,990	70,791
Annual BSEC fee	21.00	207,548	215,054	59,529	69,849
Audit fee		40,250	34,500	-	-
Commission to agents	22.00	-	-	-	-
Other operating expenses	23.00	143,545	222,267	37,215	66,914
B)Total expenses		**5,161,991**	**5,354,820**	**1,698,787**	**1,709,844**
Profit before provision(A-B)		**(14,806,187)**	**11,183,607**	**(15,832,609)**	**837,176**
(Provision)/Write back of provision against diminution in value of investment	3.02	29,941,049	967,116	23,141,781	(18,023,251)
Profit for the period		**15,134,862**	**12,150,723**	**7,309,172**	**(17,186,074)**
Earnings per unit (EPU) of Tk. 10 each	24.00	**0.50**	**0.39**	**0.24**	**(0.55)**

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

For and on behalf of Trustee and Asset Manager of
ICB AMCL Converted First 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
Dated: 27 April, 2026.

ICB AMCL CONVERTED FIRST UNIT FUND
(MANAGED BY ICB ASSET MANAGEMENT PLC)
STATEMENT OF CHANGES IN EQUITY (UNAUDITED)
For the Period from 01 July 2025 to 31 March 2026

(Amount in BDT)

Particulars	Unit Capital	Unit Premium Reserve	Retained Earnings	Total Equity
Balance as at July 01, 2025	**315,174,580**	**26,166,136**	**(70,968,334)**	**270,372,381**
Unit capital	(10,185,710)	-	-	(10,185,710)
Unit premium reserve	-	1,156,483	-	1,156,483
Net Income	-	-	15,134,862	15,134,862
Balance as at March 31, 2026	**304,988,870**	**27,322,618**	**(55,833,471)**	**276,478,017**

STATEMENT OF CHANGES IN EQUITY
For the Period from 01 July 2024 to 31 March 2025

(Amount in BDT)

Particulars	Unit Capital	Unit Premium Reserve	Retained Earnings	Total Equity
Balance as at July 01, 2024	**337,216,140**	**25,249,614**	**18,383,594**	**380,849,348**
Unit capital	2,075,560	-	-	2,075,560
Unit premium reserve	-	106,998	-	106,998
Cash Dividend	-	-	(16,860,807)	(16,860,807)
Net Income	-	-	(37,565,863)	(37,565,863)
Balance as at March 31, 2025	**339,291,700**	**25,356,612**	**(36,043,076)**	**328,605,236**

For and on behalf of Trustee and Asset Manager of
ICB AMCL Converted First 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
Dated: 27 April, 2026.

ICB AMCL CONVERTED FIRST UNIT FUND
(MANAGED BY ICB ASSET MANAGEMENT PLC)
STATEMENT OF CASH FLOWS (UNAUDITED)
For the Period from 01 July 2025 to 31 March 2026

Particulars	Notes	Amount in BDT	
		01.07.2025 To 31.03.2026	01.07.2024 To 31.03.2025
Cash flows from operating activities			
Dividend from investment in securities	25.00	9,350,742	10,666,117
Interest on bank deposits and bonds	26.00	2,661,080	2,688,070.3
Profit on sale of investments	15.00	(22,018,576)	2,668,588
Others income		152	600
Expenses paid	27.00	(6,757,195)	(7,725,754)
Net cash inflows/(outflows) from operating activities		**(16,763,797)**	**8,297,621**
Cash flows from investing activities			
Sale of securities (At Cost)	28.00	35,514,369	20,014,986
Purchase of securities	29.00	(15,527,336)	(22,399,454)
Share application money		(855,000)	(10,424,258)
Refund of share application money		855,000	10,424,258
Encashment of FDR		-	10,000,000
Net cash inflows/(outflows) from investing activities		**19,987,034**	**7,615,533**
Cash flows from financing activities			
Units sold		50,740	58,560
Units surrendered		(10,236,450)	(10,575,420)
Adjustment of premium on surrendered of units		1,161,227	944,376
Adjustment of premium on soles of units		(4,745)	(4,626)
Dividend paid	30.00	-	(1,600)
Net cash inflows/(outflows) from financing activities		**(9,029,227)**	**(9,578,710)**
Net cash increase/(decrease)		**(5,805,990)**	**6,334,444**
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		**15,031,716**	**18,271,774**
Net Operating Cash Flow Per Unit of Tk. 10 each	32.00	**(0.55)**	**0.26**

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

For and on behalf of Trustee and Asset Manager of
ICB AMCL Converted First 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
Dated: 27 April, 2026.

ICB AMCL CONVERTED FIRST UNIT FUND
(MANAGED BY ICB ASSET MANAGEMENT PLC)
NOTES TO THE FINANCIAL STATEMENT (UNAUDITED)
For the Period from 01 July 2025 to 31 March 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,. 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 AMPLC) is the Manager of the Fund. ICB AMCL 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 AMCL 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 '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, Bangladesh Securities and Exchange Rules 2020, Bangladesh Securities and Exchange Commission (Mutual fund) Regulation, 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 Financial Instruments

2.02.01: 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.

2.02.02: 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.

2.02.03: 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 31 March, 2026.

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

2.02.05: 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 09 (Nine) Month from 01 July, 2025 to 31 March, 2026.

2.04 Provision for unrealized losses on Marketable Investments

In order to meet any future unforeseen diminution in the value of the investment portfolio over the cost, the management has established a policy of making provision . Such provision is created on lump-sum basis when satisfactory unit performance is ensured and transferred to income on rational basis subsequently, if required, to ensure consistent distribution of dividend at a reasonable rate even in the bear market scenario.

2.05 Pricing of units

Units issued are recorded at the offer price, determined by the Company for 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 plus the allowable difference between sale and repurchase prices (at present Tk 0.30 only). Units redeemed are recorded at the redemption price. The redemption price represents Net Asset Value (NAV).Systematic investment plan (SIP) & cumulative investment plan (CIP) investor get Tk 0.10 less than the regular price.

2.06 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.

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.

2.07 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 67 of সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১.

(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 31 March, 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 31 March, 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.

2.08 Dividend Distribution policy

In compliance with Bangladesh Securities and Exchange Commission Directive No. BSEC/CMRRCD/ 2011-386/03 dated January 14, 2021 and rule 66 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 2001, the Fund is required to distribute in the form of dividend to its unit holders an amount which shall not be less than 50% of annual profit during the year, net of provisions.

2.09 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 off tax + Interest receivable, net off tax - 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.

2.10 Components of financial statements

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

(i) Statement of Financial Position as at 31 March, 2026.
(ii) Statement of Profit or Loss and Other Comprehensive Income for the year ended 31 March, 2026.
(iii) Statement of Changes in Equity for the year ended 31 March, 2026.
(iv) Statement of Cash Flows for the year ended 31 March, 2026.
(v) Notes, comprising a summary of significant Accounting Policies and Other Explanatory Information.

2.11 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: 15).

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: 16).

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: 17).

2.12 Management fee

ICB Asset Management Company Ltd, 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 the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001,and Trust Deed (4.3.14) at the following rates (Note: 18) :

NAV (Taka)	
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

2.13 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: 19).

2.14 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: 20) .

2.15 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: 21).

ICB Asset Management Co. PLC. Accounts Department 01970984919

2.16 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: 22).

2.17 Cash and cash equivalents

Cash and cash equivalents comprise bank balances.

2.18 Statement of cash flows

Statement of cash flows has been prepared under the direct method for the year, 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 Mutual Fund Regulation, 2001, proceeds from investments have been shown under investing activities and the gain/loss on sale of investments have been shown under operating activities.

2.19 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.

2.20 Financial Risk Management

ICB AMPLC 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 policies and procedures.

2.21 Net Asset Value (NAV) Per Unit

The mutual Fund calculates Net Asset Value per share 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 13 & 14).

2.22 Earnings Per Unit

The Earnings Per Unit (EPU) is calculated in accordance with IAS 33. "Earnings Per Share", which has been shown on the face of the statement of profit or loss and other comprehensive income.

2.23 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 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%

2.24 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.



Notes	Particulars	Amount in BDT	
		31-Mar-26	30-Jun-25
3.00	**Marketable investments - at market value**		
	Investment in marketable securities (3.01)	282,034,733	272,080,717
		282,034,733	**272,080,717**

3.01 Sector wise break up of investments in listed securities is as follows (as at 31 March 2026):

Sector/category	Total Cost Price (Tk)	Total market Price (Tk)	Difference Surplus/(Deficit
BANK	20,321,635	12,765,270	(7,556,365)
ENGINEERING	60,792,915	31,549,649	(29,243,265)
FOOD AND ALLIED	41,527,648	20,796,000	(20,731,648)
FUEL AND POWER	98,891,104	66,566,360	(32,324,744)
TEXTILE	16,622,601	9,353,453	(7,269,148)
PHARMACEUTICALS AND CHEMICALS	41,218,728	34,445,988	(6,772,740)
CEMENT	32,095,145	18,451,038	(13,644,107)
CERAMICS SECTOR	7,071,982	3,382,500	(3,689,482)
INSURANCE	48,657,741	31,749,108	(16,908,633)
G-SEC (T.BOND)	14,538,271	15,578,480	1,040,209
TELECOMMUNICATION	21,481,968	17,180,055	(4,301,913)
TRAVEL AND LEISURE	6,435,020	2,850,000	(3,585,020)
FINANCIAL INSTITUTIONS	16,661,543	7,500,100	(9,161,443)
CORPORATE BOND	12,431,372	9,011,733	(3,419,640)
MISCELLANEOUS	209,950	0	(209,950)
Others(ATB)	855,000	855,000	
Total	**439,812,623**	**282,034,733**	**(157,777,890)**

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

		Amount in BDT	
		01.07.2025 To 31.03.2026	01.07.2024 To 31.03.2025
3.02	**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 March 31	(157,777,890)	(171,271,542)
	Increase/(Decrease)	**29,941,049**	**967,116**
5.00	**Cash & cash equivalents**		
	Main Bank Accounts (N:5.01)	11,114,505	9,618,918
	Selling Agents Bank Accounts (N:5.02)	338,510	456,134
	Dividend Accounts (N:5.03)	3,578,701	10,762,654
		15,031,716	**20,837,706**
5.01	**Bank accounts (Main)**		
	Name of the Bank and Branches	**Account no.**	
	IFIC Bank PLC, Principal(Operational)	1001-000546-041	64,470	9,551,857
	Dhaka Bank PLC, Kakrail (SIP)	1061500000457	22,729	12,089
	Dhaka Bank PLC, Local Office	201-153-1384	54,791	54,972
	Prime Bank , Kakrail	2148219013172	10,972,515	-
			11,114,505	**9,618,918**

Notes	Particulars		Amount in BDT	
			31-Mar-26	30-Jun-25
5.02	**Bank accounts (Operated by selling agent):**			
	Name of the Bank and Branches	**Account no.**		
	IFIC Bank PLC,Barishal Br.	5064-609950-041	3,303	26,461
	IFIC Bank PLC,Bogra Br.	6082-000546-041	9,284	9,245
	IFIC Bank PLC,Agrabad Br.	2030-000550-041	171,436	161,068
	IFIC Bank PLC,Rajshahi Br.	6080-000549-041	13,603	4,285
	IFIC Bank PLC,Khulna Br.	4060-000552-041	54,337	56,688
	IFIC Bank PLC,Sylhet Br.	3033-00560-041	63,022	61,890
	IFIC Bank PLC,Nayapaltan Br.	1020-610603-041	23,524	136,496
			338,510	**456,134**
5.03	**Bank accounts (Dividend):**			
	Name of the Bank and Branches	**Account no.**		
	IFIC Bank PLC, Principal (D/A -03-04)	1008-111315-041	57,763	55,935
	IFIC Bank PLC, Principal (D/A -04-05)	1008-111331-041	16,484	16,283
	IFIC Bank PLC, Principal (D/A -05-06)	1008-111347-041	48,858	47,929
	IFIC Bank PLC, Principal (D/A -06-07)	1008-111357-041	32,236	31,681
	IFIC Bank PLC, Principal (D/A -07-08)	1008-000221-041	32,681	32,115
	IFIC Bank PLC, Principal (D/A -08-09)	1008-000216-041	33,761	33,171
	IFIC Bank PLC, Principal (D/A -09-10)	1008-000268-041	29,967	29,463
	IFIC Bank PLC, Principal (D/A -10-11)	1008-000358-041	40,553	39,810
	Shahjalal Islami, Motijheel (D/A -11-12)	4015-13100001094	16,219	16,798
	Shahjalal Islami, Motijheel (D/A -12-13)	4015-13100004078	32,247	32,668
	IFIC Bank PLC, Principal (D/A -13-14)	1001-000580-041	5,640	6,246
	IFIC Bank PLC, Principal (D/A -14-15)	1001-759350-041	108,458	787,015
	IFIC Bank PLC, Principal (D/A -15-16)	1001-095852-041	50,842	1,612,056
	IFIC Bank PLC, Principal (D/A -16-17)	0170140264041	52,480	1,321,136
	IFIC Bank PLC, Principal (D/A -17-18)	0170216294041	135,328	1,206,811
	IFIC Bank PLC, Principal (D/A -18-19)	0100100215041	72,590	849,932
	Jamuna Bank PLC, Shantinagar (D/A -19-20)	0090320000969	616,627	614,604
	Jamuna Bank PLC, Shantinagar (D/A -20-21)	0090320001146	1,158,277	1,156,024
	IFIC Bank PLC, Principal (D/A -21-22)	0100100406041	153,133	2,003,389
	IFIC Bank PLC, Principal (D/A -22-23)	0210203126041	183,875	869,587
	City Bank Unclaimed D/A	1474705753001	700,680	-
			3,578,701	**10,762,654**
6.00	**Other current assets**			
	Dividend receivable		1,275,111	1,344,243
	Interest receivable		627,133	195,595
	Advanced & Pre- payment (6.01)		117,681	65,134
	Advance Income tax deducted at source		20127	20,127
			2,040,052	**1,625,100**
6.01	**Advanced & Pre- payment**			
	Advanced Trustee Fee		54,857	65,134
	Advanced BSEC Fee		62,824	-
			117681	**65134**
	Details of Dividend receivable are shown in "Annexure- D".			
7.00	**Unit capital**	**Number of Holder**		
	Opening Balance		315,174,580	325,727,380
	Add: unit sold for the period		50,740	483,690
			315,225,320	**326,211,070**
	Less: unit surrendered by holder		(10,236,450)	(11,036,490)
	Closing Balance	1,241	**304,988,870**	**315,174,580**
	The unit capital represents 30,498,887 number of units of Tk 10 each.			

ICB Asset Management Co. Ltd. Accounts Department 01970984919

Notes	Particulars	Amount in BDT	
		31-Mar-26	30-Jun-25
8.00	**Unit premium reserve**		
	Opening Balance	26,166,136	25,214,696
	Add: Sale of units for the period	1,161,227	1,014,599
		27,327,363	**26,229,295**
	Less: Premium on surrender of units for the period	(4,745)	(63,159)
	Closing Balance	**27,322,618**	**26,166,136**
9.00	**Retained earnings**		
	Opening Balance	(70,968,334)	(67,039,249)
		(70,968,334)	**(67,039,249)**
	Add: Profit for the period	15,134,862	(3,929,085)
	Closing Balance	**(55,833,471)**	**(70,968,334)**
10.00	**Unclaimed Dividend payable**		
	Opening balance	17,945,722	17,952,782
	Less: Paid during the period	-	(7,060)
	Closing Balance (10.01)	**17,945,722**	**17,945,722**
10.01	**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	603,908	603,908
	Dividend payable for FY 2020-21	1,138,188	1,138,188
	Dividend payable for FY 2021-22	1,788,577	1,788,577
	Dividend payable for FY 2022-23	806,668	806,668
		17,945,722	**17,945,722**
11.00	**Current liabilities**		
	Management fee payable to IAMPLC	4,343,182	5,837,401
	Custodian fee payable to ICB	212,988	289,675
	Audit fee payable	40,250	40,250
	Annual fee payable to BSEC	-	12,833
	Commission payable to unit sales agents	-	248
	Share application money refundable	45,000	45,000
	Other expenses payable SIP	16	12
	Surrender From Selling agent (Local Office)	41,325	-
		4,682,762	**6,225,420**

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Notes	Particulars	Amount in BDT	
		31-Mar-26	30-Jun-25
12.00	**Non Performing Investment**		
	Total Cost Value	32,301,603	**41,826,021**
	Less:Total Market Value	(9,751,698)	**(8,263,547)**
	Accumulated Erosion/Deficit Value	**22,549,905**	**33,562,474**

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

Sector/category	As at March 31, 2026		As at June 30, 2025	
	Total Cost	Market	Total Cost	Fair Market
CEMENT	5576330	1,774,498	-	-
FINANCIAL INSTITUTIONS	8,829,310	1,915,000	23,882,925	4,840,859
FUEL AND POWER	4,995,479	2,601,000	-	-
MISCELLANEOUS	209,950	-	209,950	-
PHARMACEUTICALS AND CHEMI	3,349,783	775,000	3,349,783	775,000
TEXTILE	7,958,006	2,686,200	13,000,618	2,647,688
TRAVEL AND LEISURE	1,382,746	-	1,382,746	-
Sub Total	**32,301,603**	**9,751,698**	**41,826,021**	**8,263,547**

13.00	**Net Asset Value (NAV) Per Unit (At Cost Price) :**		
	Total Assets (Investment considered at cost price)	456,884,391	482,262,462
	Less: Liabilities	22,628,484	24,171,142
	Net Asset Value	**434,255,907**	**458,091,320**
	Number of Units	30,498,887	31,517,458
	NAV Per Unit at Cost	**14.24**	**14.53**
14.00	**Net Asset Value (NAV) Per Unit (At Market Price) :**		
	Total Assets (Investment considered at market price)	299,106,501	294,543,523
	Less: Liabilities	22,628,484	24,171,142
	Net Asset Value	**276,478,017**	**270,372,381**
	Number of Units	30,498,887	31,517,458
	NAV Per Unit at Market Value	**9.07**	**8.58**



Notes	Particulars	Amount in BDT	
		01.07.2025 To 31.03.2026	01.07.2024 To 31.03.2025
15.00	**Profit/(Loss) on Sale of Investments**	**(22,018,576)**	**2,668,588**
	Details of Profit on Sale of Investments are shown in "Annexure- B".		
16.00	**Dividend from Investment in Securities**	**9,281,609**	**11,305,344**
	Details of Dividend Income are shown in "Annexure- C".		
17.00	**Interest on bank deposits and bonds**		
	Short Term deposits	663,181	362,056
	Fixed Deposits	-	429,444
	Listed Bonds	2,429,437	1,772,394
		3,092,619	**2,563,894**
18.00	**Management Fee**	**4,343,183**	**4,439,647**

Calculation for the period

Average NAV (Sum of Weekly NAV/	%	285,708,429	
Not exceeding Taka 5.00 crore	2.5	50,000,000	938,356
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	200,000,000	3,002,740
Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	35,708,429	402,087
Exceeding Taka 50 cr.	1.0	-	-
Management Fee			**4,343,183**

19.00	**Trustee Fee**	**214,477**	**220,908**

Calculation for the period

Average NAV (Sum of Weekly NAV/No. of Week)	285,708,429
Percentage of Trustee Fee	0.10
Trustee Fee	**214,477**

20.00	**Custodian Fee**	**212,988**	**222,444**

Calculation for the period

Average Monthly S/V (Sum of monthly securities value/No. of Month)	283,725,063
Percentage of Custodian Fee	0.10
Custodian Fee	**212,988**

21.00	**Annual BSEC Fee**	**207,548**	**215,054**

Calculation for the period

Net Asset Value (NAV) of the fund end of the period	276,478,017
Percentage of BSEC Fee	0
Annual BSEC Fee	**207,548**

22.00	**Commission to agents**	**-**	**-**

Calculation for the period

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

ICB Asset Management Co. PLC. Accounts Department 01970984919

Notes	Particulars	Amount in BDT	
		01.07.2025 To 31.03.2026	01.07.2024 To 31.03.2025
23.00	**Other operating expenses**		
	Printing and stationery	95	36,690
	Bank charges	16,503	15,530
	Excise duty	40,650	41,450
	Advertisement & Publicity expenses	83,822	123,361
	CDBL charges	2,475	5,236
		143,545	**222,267**
24.00	**Earnings per unit (EPU)**		
	Profit for the period	15,134,862	12,150,723
	Number of units	30,498,887	31,521,052
	Earnings per unit	**0.50**	**0.39**
	N.B: Earnings Per Unit (EPU) has been increased due to increased of Write back of provision than the previous Period.		
25.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities	9,281,609	11,305,344
	Add: Previous period Dividend Receivable	1,344,243	1,814,956
		10,625,852	**13,120,300**
	Less: Current period Dividend Receivable	(1,275,111)	(2,454,183)
		9,350,742	**10,666,117**
26.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds	3,092,619	2,563,894
	Add: Previous period Interest Receivable on FDR & Bonds	195,595	739,646
		3,288,214	**3,303,540**
	Less: Current period Interest Receivable on FDR & Bonds	(627,133)	(615,470)
		2,661,080	**2,688,070**
27.00	**Payment of Fees & Expenses**		
	Total Expenses	5,161,991	5,354,820
	Add: Previous period Operating Expenses payable (N: 27.01)	6,140,158	7,307,412
		11,302,149	**12,662,232**
	Less: Current period Operating Expenses payable (N: 27.02)	(4,544,954)	(4,936,478)
		6,757,195	**7,725,754**
27.01	**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)
		6,140,158	**7,307,412**
27.02	**Current period Operating Expenses payable**		
	Current Liabilities (Current period)	4,682,762	4,956,664
	Less: Advance Payment of Fees, Tax & Suspense's	(137,808)	(20,186)
		4,544,954	**4,936,478**

ICB Asset Management PLC. Accounts Department 01970984919

Notes	Particulars	Amount in BDT	
		01.07.2025 To 31.03.2026	01.07.2024 To 31.03.2025
28.00	**Sale of Securities (at Cost)**		
	Sales from direct share (Investment at cost price)	35,514,369	20,014,986
	Add: Previous period Receivable from ISTCL	-	-
		35,514,369.49	**20,014,986**
	Less: Current period Receivable from ISTCL	-	-
		35,514,369.49	**20,014,986**
29.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	15,527,336	12,376,174
	Add: Purchase of Listed Bond	-	10,023,280
		15,527,335.55	**22,399,454**
	Less: Current period payable to ISTCL	-	-
		15,527,335.55	**22,399,454**
30.00	**Dividend paid during the period**		
	Dividend declared 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	(17,945,722)	(17,951,182)
		-	**1,600**
31.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	(14,806,187)	11,183,607
	Operating Cash Flows Before Changes in Working Capital	**(14,806,187)**	**11,183,607**
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (31.01)	(362,406)	(515,051)
	Decrease/(Increase) of Current Liabilities (N: 31.02)	(1,595,204)	(2,370,934)
		(1,957,610)	**(2,885,985)**
31.01	**Decrease/(Increase) of Other Current Assets**		
	Add: Previous period Dividend Receivable	1,344,243	1,814,956
	Less: Current period Dividend Receivable	(1,275,111)	(2,454,183)
		69,133	**(639,227)**
	Add: Previous period Interest Receivable on FDR & Bonds	195,595	739,646
	Less: Current period Interest Receivable on FDR & Bonds	(627,133)	(615,470)
		(362,406)	**(515,051)**
31.02	**(Decrease)/Increase of Current Liabilities**		
	Add: Previous period Operating Expenses payable	6,140,158	7,307,412
	Less: Current period Operating Expenses payable	(4,544,954)	(4,936,478)
		1,595,204	**2,370,934**
	Net Cash Generated from Operating Activities	**(16,763,797)**	**8,297,621**

ICB Asset Management Co. Ltd. Accounts Department 01970984919

Notes	Particulars	Amount in BDT	
		01.07.2025 To 31.03.2026	01.07.2024 To 31.03.2025
32.00	**Net operating cash flows per unit (NOCFPU)**		
	Net cash inflow/(outflow) from operating activities	(16,763,797)	8,297,621
	Number of Units	30,498,887	31,521,052
	Net operating cash flow per unit (NOCFPU)	**(0.55)**	**0.26**

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

33.00	**Profit and Earnings Per Unit available for Distribution**		
	Retained Earnings Brought Forward	(70,968,334)	(67,039,247)
		(70,968,334)	**(67,039,247)**
	Add: Profit for the period	25,287,001	12,150,723
		(45,681,333)	**(54,888,525)**
	Number of Units	30,498,887	31,521,052
	Profit Available for Distribution	**(1.50)**	**(1.74)**

34.00 Approval of the Financial Statements

The Trustee committee at the meeting held on April 27, 2026, approved the unaudited financial statements of the Fund for the period ended March 31, 2026 and authorized the same for an issue.

Chief Executive Officer
(ICB Asset Management PLC)

Chairman, Trustee
(Investment Corporation of Bangladesh)

Head of Finance & Accounts
(ICB Asset Management PLC)

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

ICB AMCL CONVERTED FIRST UNIT FUND

PORTFOLIO STATEMENT

AS on March 31, 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	6,187,453.30	5.90	5.90	5.90	2,528,999.60	(3,658,454)	1.35%
2	BANK ASIA PLC	175,000	19.51	3,415,034.18	21.30	20.70	21.00	3,675,000.00	259,966	0.75%
3	BRAC BANK PLC	33,750	46.05	1,554,221.49	67.00	67.00	67.00	2,261,250.00	707,029	0.34%
4	DHAKA BANK PLC	105,000	11.97	1,256,644.29	12.30	12.30	12.30	1,291,500.00	34,856	0.28%
5	EXIM BANK OF BANGLADESH PLC	205,000	13.71	2,810,629.85	3.00	0.00	1.50	307,500.00	(2,503,130)	0.62%
6	MERCANTILE BANK PLC	107,100	16.28	1,743,478.25	8.60	8.80	8.70	931,770.00	(811,708)	0.38%
7	UNION BANK PLC	105,000	9.52	1,000,000.00	1.50	1.60	1.55	162,750.00	(837,250)	0.22%
8	UNITED COMMERCIAL BANK PLC	170,000	13.85	2,354,173.71	9.50	9.40	9.45	1,606,500.00	(747,674)	0.52%
Sector Total:		**1,329,494**		**20,321,635.07**				**12,765,269.60**	**(7,556,365)**	4.45%
CEMENT										0.00%
9	CROWN CEMENT PLC	79,965	77.11	6,166,448.16	48.90	49.00	48.95	3,914,286.75	(2,252,161)	1.35%
10	HEIDELBERG MATERIALS BANGLADESH PLC	33,000	379.96	12,538,842.48	235.40	230.00	232.70	7,679,100.00	(4,859,742)	2.74%
11	LAFARGEHOLCIM BANGLADESH PLC	100,000	78.14	7,813,524.14	51.20	50.80	51.00	5,100,000.00	(2,713,524)	1.71%
12	MEGHNA CEMENT MILLS PLC	56,155	99.30	5,576,330.40	31.60	31.00	31.30	1,757,651.50	(3,818,679)	1.22%
Sector Total:		**269,120**		**32,095,145.18**				**18,451,038.25**	**(13,644,107)**	7.02%
CERAMICS SECTOR										0.00%
13	RAK CERAMICS (BD) LIMITED	150,000	47.15	7,071,982.39	22.10	23.00	22.55	3,382,500.00	(3,689,482)	1.55%
Sector Total:		**150,000**		**7,071,982.39**				**3,382,500.00**	**(3,689,482)**	1.55%
CORPORATE BOND										0.00%
14	AIBL MUDARABA PERPETUAL BOND	738	5,000.00	3,690,000.00	3,400.00	3,400.00	3,400.00	2,509,200.00	(1,180,800)	0.81%
15	IBBL 2ND PERPETUAL MUDARABA BOND	798	5,000.00	3,990,000.00	4,200.00	4,017.50	4,108.75	3,278,782.50	(711,218)	0.87%
16	IBBL MUDARABA PERPETUAL BOND	5,000	950.27	4,751,372.19	669.50	620.00	644.75	3,223,750.00	(1,527,622)	1.04%
Sector Total:		**6,536**		**12,431,372.19**				**9,011,732.50**	**(3,419,640)**	2.72%
ENGINEERING										0.00%
17	AFTAB AUTOMOBILES LIMITED	281,276	75.57	21,256,786.70	29.00	28.50	28.75	8,086,685.00	(13,170,102)	4.65%
18	BENGAL WINDSOR THERMOPLASTICS PLC	302,500	46.33	14,016,278.79	18.90	18.40	18.65	5,641,625.00	(8,374,654)	3.07%
19	BSRM STEELS LIMITED	75,000	71.44	5,358,303.04	67.20	67.70	67.45	5,058,750.00	(299,553)	1.17%
20	GPH ISPAT LTD.	83,081	48.17	4,001,723.69	16.30	15.90	16.10	1,337,604.10	(2,664,120)	0.88%
21	KDS ACCESSORIES LIMITED	210,000	55.29	11,611,505.66	39.50	39.10	39.30	8,253,000.00	(3,358,506)	2.54%
22	RUNNER AUTOMOBILES PLC	77,660	56.53	4,390,501.71	39.60	39.90	39.75	3,086,985.00	(1,303,517)	0.96%
23	SINGER BANGLADESH LIMITED	1,000	157.82	157,815.00	86.00	84.00	85.00	85,000.00	(72,815)	0.03%
Sector Total:		**1,030,517**		**60,792,914.59**				**31,549,649.10**	**(29,243,265)**	13.31%
FINANCIAL INSTITUTIONS										0.00%
24	DBH FINANCE PLC	153,000	51.19	7,832,232.75	36.40	37.00	36.70	5,615,100.00	(2,217,133)	1.71%
25	UNION CAPITAL LIMITED	100,000	21.98	2,197,723.04	5.30	5.30	5.30	530,000.00	(1,667,723)	0.48%
26	UTTARA FINANCE AND INVESTMENTS LIMITED	100,000	66.32	6,631,586.79	13.00	14.10	13.55	1,355,000.00	(5,276,587)	1.45%
Sector Total:		**353,000**		**16,661,542.58**				**7,500,100.00**	**(9,161,443)**	3.65%
FOOD AND ALLIED										0.00%
27	BATBC LIMITED	52,000	482.41	25,085,473.80	221.30	222.20	221.75	11,531,000.00	(13,554,474)	5.49%
28	GOLDEN HARVEST AGRO INDUSTRIES LTD	540,000	24.85	13,420,916.98	11.80	11.80	11.80	6,372,000.00	(7,048,917)	2.94%
29	OLYMPIC INDUSTRIES PLC	20,000	151.06	3,021,256.87	147.10	142.20	144.65	2,893,000.00	(128,257)	0.66%
Sector Total:		**612,000**		**41,527,647.65**				**20,796,000.00**	**(20,731,648)**	9.09%
FUEL AND POWER										0.00%
30	DHAKA ELECTRIC SUPPLY COMPANY LTD.	75,000	45.86	3,439,572.70	22.60	22.10	22.35	1,676,250.00	(1,763,323)	0.75%
31	DOREEN POWER GENERATIONS & SYSTEMS L	112,000	68.65	7,688,795.26	26.40	26.70	26.55	2,973,600.00	(4,715,195)	1.68%
32	KHULNA POWER COMPANY LIMITED	100,000	45.21	4,520,517.56	10.70	10.90	10.80	1,080,000.00	(3,440,518)	0.99%

ICB Asset Management Co. PLC Accounts Department

33	MEGHNA PETROLEUM LIMITED	150,000	229.76	34,463,373.97	200.00	198.00	199.00	29,850,000.00	(4,613,374)	7.54%
34	MJL BANGLADESH PLC	210,000	100.39	21,081,305.37	89.00	88.50	88.75	18,637,500.00	(2,443,805)	4.61%
35	PADMA OIL PLC	25,920	235.38	6,101,072.31	176.00	176.20	176.10	4,564,512.00	(1,536,560)	1.34%
36	POWER GRID CO. OF BANGLADESH LTD.	30,000	51.86	1,555,905.80	30.00	29.50	29.75	892,500.00	(663,406)	0.34%
37	SHAHJIBAZAR POWER CO. LTD.	52,000	92.56	4,812,914.21	47.20	47.10	47.15	2,451,800.00	(2,361,114)	1.05%
38	TITAS GAS TRANSMISSION AND DISTRIBUTION	130,000	77.50	10,074,432.83	16.70	17.20	16.95	2,203,500.00	(7,870,933)	2.21%
39	UNITED POWER GEN. & DIST. CO. LTD.	18,907	272.56	5,153,214.35	116.60	120.00	118.30	2,236,698.10	(2,916,516)	1.13%
Sector Total:		**903,827**		**98,891,104.36**				**66,566,360.10**	**(32,324,744)**	21.64%
G-SEC (T.BOND)										0.00%
40	05Y BGTB 15/05/2029 [C.R 12.40%]	100,000	100.23	10,023,280.00	107.06	107.06	107.06	10,706,000.00	682,720	2.19%
41	5Y BGTB 13/12/2028 [C.R 10.35%]	48,000	94.06	4,514,991.20	101.51	101.51	101.51	4,872,480.00	357,489	0.99%
Sector Total:		**148,000**		**14,538,271.20**				**15,578,480.00**	**1,040,209**	3.18%
INSURANCE										0.00%
42	AGRANI INSURANCE PLC	39,262	44.62	1,751,936.82	20.90	0.00	20.90	820,575.80	(931,361)	0.38%
43	ASIA PACIFIC GENERAL INSURANCE PLC	127,924	54.67	6,993,002.15	37.10	33.70	35.40	4,528,509.60	(2,464,493)	1.53%
44	GREEN DELTA INSURANCE PLC	92,650	103.63	9,601,744.95	52.80	50.50	51.65	4,785,372.50	(4,816,372)	2.10%
45	MERCANTILE ISLAMI INSURANCE PLC	71,000	50.04	3,553,103.66	23.70	25.30	24.50	1,739,500.00	(1,813,604)	0.78%
46	NITOL INSURANCE PLC	105,000	51.24	5,380,293.11	27.30	28.10	27.70	2,908,500.00	(2,471,793)	1.18%
47	PIONEER INSURANCE PLC	175,000	67.59	11,828,225.61	52.10	48.00	50.05	8,758,750.00	(3,069,476)	2.59%
48	POPULAR LIFE INSURANCE CO. LTD	50,000	64.83	3,241,306.21	49.30	50.00	49.65	2,482,500.00	(758,806)	0.71%
49	PRAGATI INSURANCE PLC	46,000	59.89	2,754,832.63	68.00	81.80	74.90	3,445,400.00	690,567	0.60%
50	PRIME INSURANCE COMPANY LTD.	75,000	47.38	3,553,295.88	31.70	29.10	30.40	2,280,000.00	(1,273,296)	0.78%
Sector Total:		**781,836**		**48,657,741.02**				**31,749,107.90**	**(16,908,633)**	10.65%
MISCELLANEOUS										0.00%
51	ROSE HEAVEN BALL PEN LTD.	9,500	22.10	209,950.00	0.00	0.00	0.00	0.00	(209,950)	0.05%
Sector Total:		**9,500**		**209,950.00**				**0.00**	**(209,950)**	0.05%
others(ATB)										0.00%
52	RENATA PLC PREFERENCE SHARE	450	1,900.00	855,000.00	1,900.00	0.00	1,900.00	855,000.00	-	0.19%
Sector Total:		**450**		**855,000.00**				**855,000.00**	-	0.19%
PHARMACEUTICALS AND CHEMICALS										0.00%
53	ACME LABORATORIES LTD.	90,000	84.55	7,609,350.79	75.50	76.00	75.75	6,817,500.00	(791,851)	1.67%
54	ADVANCED CHEMICAL INDUSTRIES PLC	72,450	234.48	16,987,803.79	197.10	208.40	202.75	14,689,237.50	(2,298,566)	3.72%
55	AFC AGRO BIOTECH LTD.	100,000	33.50	3,349,782.56	7.30	8.20	7.75	775,000.00	(2,574,783)	0.73%
56	RENATA PLC	1,250	1,144.08	1,430,104.66	423.20	0.00	423.20	529,000.00	(901,105)	0.31%
57	SQUARE PHARMACEUTICALS PLC	55,000	215.30	11,841,686.02	210.80	212.30	211.55	11,635,250.00	(206,436)	2.59%
Sector Total:		**318,700**		**41,218,727.82**				**34,445,987.50**	**(6,772,740)**	9.02%
TELECOMMUNICATION										0.00%
58	BANGLADESH SUBMARINE CABLES PLC	25,000	215.51	5,387,754.09	138.00	140.00	139.00	3,475,000.00	(1,912,754)	1.18%
59	GRAMEEN PHONE LTD.	55,939	287.71	16,094,213.41	244.00	246.00	245.00	13,705,055.00	(2,389,158)	3.52%
Sector Total:		**80,939**		**21,481,967.50**				**17,180,055.00**	**(4,301,913)**	4.70%
TEXTILE										0.00%
60	EVINCE TEXTILES LIMITED	100,000	17.22	1,722,247.75	9.70	9.60	9.65	965,000.00	(757,248)	0.38%
61	GENERATION NEXT FASHIONS LTD.	726,000	10.96	7,958,005.99	3.50	3.50	3.50	2,541,000.00	(5,417,006)	1.74%
62	MATIN SPINNING MILLS PLC	50,000	50.20	2,509,995.88	46.30	46.30	46.30	2,315,000.00	(194,996)	0.55%
63	SQUARE TEXTILES PLC	74,999	59.10	4,432,351.62	48.00	46.20	47.10	3,532,452.90	(899,899)	0.97%
Sector Total:		**950,999**		**16,622,601.24**				**9,353,452.90**	**(7,269,148)**	3.64%
TRAVEL AND LEISURE										0.00%
64	UNIQUE HOTEL & RESORTS PLC	75,000	67.36	5,052,274.55	38.00	38.00	38.00	2,850,000.00	(2,202,274.55)	1.11%
65	UNITED AIRWAYS (BD) LTD.	121,000	11.43	1,382,745.72	0.00	0.00	0.00	0.00	(1,382,745.72)	0.30%
Sector Total:		**196,000**		**6,435,020.27**				**2,850,000.00**	**(3,585,020.27)**	1.41%
	Grand Total:	**7,140,918**		**439,812,623.06**				**282,034,732.85**	**(157,777,890)**	**96.26%**

ICB Asset Management Co. Ltd. Accounts Department 019/0804919

ICB AMCL CONVERTED FIRST UNIT FUND
STATEMENT OF PROFIT ON SALE OF INVESTMENT
For the period ended March 31, 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	19,120.00
	Sub Total:					**19,120.00**
ENGINEERING						
2	AFTAB AUTOMOBILES LIMITED	500	39.12	75.57	19,560.80	(18,225.55)
	Sub Total:					**(18,225.55)**
FINANCIAL INSTITUTIONS						
3	BANGLADESH INDUSTRIAL FIN. CO. LTD.	150,000	0.94	12.85	140,318.80	(1,787,061.20)
4	FIRST FINANCE LIMITED	147,709	2.34	15.16	346,072.07	(1,893,846.29)
5	PREMIER LEASING & FINANCE LIMITED	340,058	0.39	15.38	132,198.02	(5,099,288.26)
6	PRIME FINANCE & INVESTMENT LTD.	35,000	1.20	16.67	41,916.00	(541,670.50)
7	UNION CAPITAL LIMITED	230,750	3.15	21.98	726,696.80	(4,344,542.10)
	Sub Total:					**(13,666,408.35)**
INSURANCE						
8	PRAGATI INSURANCE PLC	114,500	77.86	59.89	8,915,483.30	2,058,347.65
	Sub Total:					**2,058,347.65**
TEXTILE						
9	FAMILYTEX (BD) LIMITED	671,750	1.51	10.49	1,015,814.30	(6,029,345.35)
10	TALLU SPINNING MILLS LTD.	225,000	6.99	26.47	1,573,404.48	(4,382,064.08)
	Sub Total:					**(10,411,409.43)**
	Grand Total:					**(22,018,575.68)**

ICB Asset Management PLC. Accounts Department 01970984919

ICB AMCL Converted First Unit Fund
Dividend Income: From 01 July 2025 To 31 MARCH-2026 (FY 2025-26)

Annexure-C

Sl	Company Name	Dividend Per Share	No Share	Gross Dividend
1	POPULAR LIFE INSURANCE CO. LTD	2.00	50,000.00	100,000.00
2	GRAMEEN PHONE LTD.	11.00	55,939	615,329.00
3	BANGLAD 2025	4.00	25,000.00	100,000.00
4	BSRM STEELS LIMITED	5.00	75,000.00	375,000.00
5	LAFARGEHOLCIM BANGLADESH PLC	1.80	100,000.00	180,000.00
6	MATIN SPINNING MILLS PLC	3.50	50,000.00	175,000.00
7	KDS ACCESSORIES LIMITED	1.00	210,000.00	210,000.00
8	SQUARE TEXTILES PLC	3.20	74,999.00	239,996.80
9	CROWN CEMENT PLC	2.10	79,965.00	167,926.50
10	OLYMPIC INDUSTRIES PLC	3.00	20,000.00	60,000.00
11	RENATA PLC	5.50	1,250.00	6,875.00
12	MJL BANGLADESH PLC	5.20	200,000.00	1,040,000.00
13	TITAS GAS TRANSMISSION AND DISTRIBUTI	0.20	130,000.00	26,000.00
14	UNITED POWER GEN. & DIST. CO. LTD.	6.50	18,907.00	122,895.50
15	ACME LABORATORIES LTD.	3.50	90,000.00	315,000.00
16	UNIQUE HOTEL & RESORTS PLC	1.60	75,000.00	120,000.00
17	KHULNA POWER COMPANY LIMITED	0.50	100,000.00	50,000.00
18	AFTAB AUTOMOBILES LIMITED	1.00	281,276.00	281,276.00
19	BENGAL WINDSOR THERMOPLASTICS PLC	0.50	302,500.00	151,250.00
20	ADVANCED CHEMICAL INDUSTRIES PLC	2.50	72,450.00	181,125.00
21	DOREEN POWER GENERATIONS & SYSTEMS	1.00	112,000.00	112,000.00
22	EVINCE TEXTILES LIMITED	0.25	100,000.00	25,000.00
23	GOLDEN HARVEST AGRO INDUSTRIES LTD	0.10	540,000.00	54,000.00
24	RUNNER AUTOMOBILES PLC	1.00	77,660.00	77,660.00
25	PADMA OIL PLC	16.00	25,920.00	414,720.00
26	SHAHJIBAZAR POWER CO. LTD.	2.00	52,000.00	104,000.00
27	MEGHNA PETROLEUM LIMITED	20.00	150,000.00	3,000,000.00
28	GPH ISPAT LTD.	0.50	83,081.00	41,540.50
29	UNION BANK			(52,500.00)
30	RAK CERAMICS (BD) LIMITED	1.00	150,000.00	150,000.00
31	GRAMEEN PHONE LTD.	10.50	55,939.00	587,359.50
32	GREEN DELTA INSURANCE PLC	2.70	92,650.00	250,155.00
			Total=	**9,281,608.80**

ICB Asset Management PLC. Accounts Department 01970004919

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

Annexure-D

Sl	Company Name	FY	Dividend Per Share	No Share	Gross Dividend
1	AFC AGRO BIOTECH LTD.	2021-22	0.05	100,000	5,000
2	SOUTH BANGLA AGR. & COMM. BANK	2021-22	0.3	4,400	1,320
3	AFTAB AUTOMOBILES LIMITED	2024-25	1.00	281,276.00	281,276
4	RAK CERAMICS (BD) LIMITED		1.00	150,000.00	150,000
5	GRAMEEN PHONE LTD.		10.50	55,939.00	587,360
6	GREEN DELTA INSURANCE PLC		2.70	92,650.00	250,155
				Total=	**1,275,111**