Q3

ICB AMCL ISLAMIC 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 ISLAMIC UNIT FUND

For the period ended 31 March 2026

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

Particulars	Notes	Amount in BDT		
		31.03.2026	30.06.2025 (Restated)	01.07.2024 (Restated)
Assets				
A) Investments (Market value)		**412,454,627**	**493,878,806**	**512,700,303**
Marketable investments - at market value	5.00	412,454,627	493,878,806	512,700,303
Investment in Non-Listed Securities		-	-	
B) Deposit		-	-	
Bank		-	-	-
Others (NBFIs)		-	-	-
C) Other Current assets		**15,973,835**	**10,198,564**	**24,899,168**
Cash & cash equivalents	6.00	13,510,375	9,549,365	18,771,021
Other current assets	7.00	2,463,460	649,199	6,128,147
Total Assets(A+B+C)		**428,428,462**	**504,077,370**	**537,599,471**
Equity and Liabilities				
D) Unit Holder's Equity		**405,550,419**	**478,291,596**	**515,291,616**
Unit capital	8.00	527,585,990	649,663,910	670,833,920
Unit premium reserve	9.00	49,109,610	16,002,229	11,134,599
Retained earnings	10.00	(173,345,181)	(189,574,542)	(168,876,903)
Dividend Equalization Reserve	11.00	2,200,000	2,200,000	2,200,000
E)Liabilities		**22,878,042**	**25,785,773**	**22,307,855**
Dividend purification fund	12.00	1,081,733	572,328	427,661
Unclaimed/dividend payable	13.00	17,406,808	17,406,808	17,424,606
Current liabilities	14.00	4,389,501	7,806,637	4,455,588
Total Equity and Liabilities (D+E)		**428,428,462**	**504,077,370**	**537,599,471**
Non Performing Investment (Deficit Value)	15.00	**5,446,612**	**20,956,208**	**12,661,475**
Net asset value (NAV) per unit of Tk. 10 each				
Net asset value-at cost value	16.00	**11.48**	**11.85**	**11.55**
Net asset value-at market value	17.00	**7.69**	**7.36**	**7.68**

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

For and on behalf of Trustee and Asset Manager of
ICB AMCL IslamicUnit Fund

Chief Executive Officer
(ICB Asset Management PLC)

Chairman, Trustee
(Investment Corporation of Bangladesh)

Head of Finance & Accounts
(ICB Asset Management PLC)

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

Place : Dhaka
Date: 27 April, 2026.

ICB AMCL ISLAMIC 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 (Restated)	01.01.2026 To 31.03.2026	01.01.2025 To 31.03.2025 (Restated)
Income					
Profit on sale of investments	18.00	(91,037,781)	1,321,360	(15,446,615)	-
Dividend from investment in securities	19.00	15,435,143	23,131,660	1,610,300	2,381,124
Profit on bank deposits and bonds	20.00	5,880,146	1,809,170	402,738	(332)
SIP exit fee/Renewal fee		1,560	50	1,460	50
A)Total income		**(69,720,932)**	**26,262,240**	**(13,432,118)**	**2,380,842**
Expenses					
Management fee	21.00	3,525,715	6,905,173	1,069,765	2,230,413
Trustee fee	22.00	352,572	390,243	106,977	124,411
Custodian fee	23.00	353,397	390,599	105,236	125,979
BSEC fee	24.00	304,441	379,035	49,128	121,770
Audit fee		40,250	34,500	-	-
Unit sales commission	25.00	8	6,857	-	3,353
Shariah advisory board fee		155,250	143,000	40,250	38,500
Other Operating expenses	26.00	147,051	208,417	40,994	66,450
Purification fund against Interest on d/I	27.00	1,029,995	400,000	92,720	300,000
B)Total expenses		**5,908,678**	**8,857,824**	**1,505,069**	**3,010,876**
Profit before provision (A-B)		**(75,629,610)**	**17,404,416**	**(14,937,187)**	**(630,034)**
(Provision)/Write back of provision against diminution in value	5.03	91,858,972	(7,470,148)	26,098,068	2,769,104
Net Profit for the Year		**16,229,361**	**9,934,268**	**11,160,881**	**2,139,070**
Earnings per unit (EPU)	28.00	**0.31**	**0.15**	**0.21**	**0.03**

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

Chief Executive Officer
(ICB Asset Management PLC)

Chairman, Trustee
(Investment Corporation of Bangladesh)

Head of Finance & Accounts
(ICB Asset Management PLC)

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

Place : Dhaka
Date: 27 April, 2026.

ICB AMCL ISLAMIC 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	Dividend Equalization Reserve	Total Equity
Balance as at July 01, 2025	**649,663,910**	**16,002,228**	**(189,574,542)**	**2,200,000**	**478,291,596**
Unit Capital	(122,077,920)	-	-	-	(122,077,920)
Unit Premium Reserve	-	33,107,382	-	-	33,107,382
Profit/Loss for the Period	-	-	16,229,361	-	16,229,361
Balance as at March 31, 2026	**527,585,990**	**49,109,610**	**(173,345,181)**	**2,200,000**	**405,550,419**

For the period from 01 July 2024 to 31 March 2025 (Restated)

(Amount in BDT)

Particulars	Unit Capital	Unit Premium Reserve	Retained Earnings	Dividend Equalization Reserve	Total Equity
Balance as at July 01, 2024	**670,833,920**	**11,134,599**	**(252,956,120)**	**2,200,000**	**431,212,399**
Unit Capital	(26,565,990)	-	-	-	(26,565,990)
Unit Premium Reserve	-	6,259,122	-	-	6,259,122
Profit/Loss for the Period	-	-	(5,065,733)	-	(5,065,733)
Balance as at March 31, 2025	**644,267,930**	**17,393,721**	**(258,021,853)**	**2,200,000**	**405,839,798**

Chief Executive Officer
(ICB Asset Management PLC)

Chairman, Trustee
(Investment Corporation of Bangladesh)

Head of Finance & Accounts
(ICB Asset Management PLC)

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

Place : Dhaka
Date: 27 April, 2026.

ICB AMCL ISLAMIC 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 (Restated)
Cash flows from operating activities			
Dividend from investment in securities	29.00	14,053,240	23,351,331
Profit on bank deposits and bond	30.00	5,610,579	5,157,170
Profit on sale of investment	18.00	(91,037,781)	1,321,360
SIP exit fee/Renewal fee		1,560	50
Expenses paid	31.00	(8,979,200)	(5,658,422)
Net cash inflows/(outflows) from operating activities	35.00	**(80,351,602)**	**24,171,490**
Cash flows from investing activities			
Sale of securities (at cost)	32.00	196,651,647	6,694,571
Purchase of securities	33.00	(23,368,495)	(16,206,285)
Net cash inflows/(outflows) from investing activities		**173,283,151**	**(9,511,714)**
Cash flows from financing activities			
Units sold		1,271,060	6,668,830
Units surrendered		(123,348,980)	(33,234,820)
Adjustment of premium on surrendered of units		33,410,115	7,537,607
Adjustment of premium on sales of units		(302,733)	(1,278,486)
Dividend paid	34.00	-	(11,793)
Net cash in flows/(outflows) from financing activities		**(88,970,538)**	**(20,318,662)**
Net cash increase/(decrease)		**3,961,010**	**(5,658,885)**
Cash and cash equivalents at the beginning of the Year		9,549,365	18,771,021
Cash and cash equivalents at the end of the Year		**13,510,375**	**13,112,136**
Net Operating Cash Flow Per Unit of Tk 10 each	36.00	**(1.52)**	**0.38**

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
Date: 27 April, 2026.

1.00 Legal status and Nature of The Fund

ICB AMCL Islamic 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 07 July 2015 The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on 30 July 2015 under the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001. The prospectus was approved by the BSEC on 07 April 2015 in accordance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001. The operation of the Fund commenced on 29 July 2015.

Icb Asset Management PLC (ICB AMCL) 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 March, 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.

ICB AMCL Islamic 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 fund only in Shariah compliant instruments of capital market and money market.

2.00 Basis of Accounting

2.01 Statement of Compliance

These financial statements are prepared on the accrual basis accounting, under historical cost convention as modified for investments, which are 'market-to-market' and in the International Financial Reporting Standards (IFRSs) so far adopted and applicable to the Fund. The disclosures of information made in accordance with the requirements of Trust Deed, 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 Regulation, the local regulation has been prevailed.

2.02 Financial instruments

2.02.01: Investments in shares which are actively traded on a quoted market are designated at fair value (market price) through other comprehensive income (FVTOCI). Gains or losses arising from a change in the fair value of such financial assets are recognized in other comprehensive income of statement of profit or loss and other comprehensive income.

2.02.02: In accordance with Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001(enclosure-2, Contents of Revenue Account) , such unrealized loss will 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 30 September, 2025.

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 30.06.2015.

2.02.05: Investment in unit certificate has been valued of latest surrender price of unit certificate.

2.03 Reporting Period

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

2.04 Basis of Measurement

The financial statements have been prepared on a going concern basis under the historical cost convention in accordance with generally accepted accounting principles (GAAP).

2.05 Functional and Presentation Currency

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

ICB Asset Management PLC Accounts Department

2.06 Use of Estimates and Judgments

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

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

2.07 Taxation

The income of the fund is exempted from Income Tax as per Income Tax Act, 2023 dated 22 June 2023, under sixth schedule -part A section 10 clauses (ka) and Income Tax 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 Paripatra 2023-24 clause 6.6 (7).

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

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

The income of the Fund is exempted from Income Tax as per SRO No. 333-Act/income Tax/2011 dated 10 November 2011. Hence no provision for tax has been made.

2.08 Financial risk management

ICB AMCL 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.

2.09 Comparative information

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

2.10 Components of Financial Statements

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

a) Statement of Financial Position (Balance Sheet) As at March 31, 2026;
b) Statement of Profit Or Loss And Other Comprehensive Income (Revenue Income) For the Year ended March 31, 2026;
c) Statement of Changes In Equity As at March 31, 2026;
d) Statement of Cash Flows For the Year ended March 31, 2026 &
e) Notes on The Financial Statements , comprising a summary of significant Accounting Policies and Other

3.00 Significant accounting policies

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

3.01 Investment policy

3.01.01: The fund shall invest both in listed and non listed securities. While investing in securities the following criteria are to be observed:

i) **Primary Selection of Companies**

The basic business of the company should be in consistence with the Shariah Law. Although no universal consensus exists among contemporary Shariah scholars on the prohibition of companies, most Shariah boards have advised against investment in companies involved in the activities of:

a) Conventional Banks, Insurance and Leasing Companies
b) Alcohol
c) Pork related products
d) Tobacco
e) Weapons and Defense
f) Entertainment (Hotels, Casinos/Gambling, Cinema, Pornography, Music etc.)

ii) Screening of Acceptable Companies

After removing companies with unacceptable primary business activities, the Fund may invest in the remaining companies if:

a) The total debt of the investee company is equal to or less than 33% of the trailing 12 month average market capitalization of the Company.
b) The sum of cash or interest bearing securities of the investee companies is less than or equal to 33% of the trailing 12 month average market capitalization of the company.
c) The Accounts Receivable is less than or equal to 45% of the Total Assets of the Company.

3.01.02: The Fund may also invest in other Shariah Compliant instruments as and when they are available for investment. Specifically:

i) in participation Term Certificates, Mudaraba Certificates, Musharaka, Murabaha,Term Finance Certificates and all other asset backed securities.

ii) in contracts, securities or instruments of companies, organizations, and establishments issued on the principles of Bai' Mu'ajjal, Bai' Salam, Istisna'a, Mudaraba, Murabaha and Musharika.

iii) in the form of Riba-free cash deposits with Islamic Banks or financial institutions with the object of maintaining sufficient liquidity to meet the day to day requirement and to take advantage of suitable investment opportunities as and when they arise.

iv) in other instruments that may be allowed by the Rules and confirmed as Shariah Compliant by the Fund's Shariah Advisor from time to time.

3.01.03: The Fund will adopt a conservative strategy and will try to out-perform the index through market timing and security selection. A part of the fund will also be used to take advantage of the short term trading opportunities that may arise from time to time.

3.01.04: The AMC will make the investment decisions based on best judgment supported by documents and analysis.

3.01.05: The ownership of the certificates will be changed by CDBL under electronic book entry system and there will be no physical movement or endorsement of certificates.

3.02 Valuation Policy

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

3.02.01 Listed securities (other than mutual Fund) has valued at market value as per International Financial Reporting Standards (IFRSs) 9 guidelines. Mutual Fund securities are valued at lower of 85% of Net Asset Value (NAV), cost price and market price as per SRO No. SEC/CMRRCD/2009-193/172 dated December 31, 2015 of BSEC.

3.02.02 Open-end Mutual Fund has been valued at Surender Value or average Cost price which even is lower on the balance sheet date.

3.02.03 The Fund has made the valuation of non-listed securities on a consistent basis and which will be made with the reasonable value but shall not be more than intrinsic value.

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

3.03 Net Asset Value (NAV) calculation

NAV per unit is being calculated 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 + Profit receivable, net off tax - Issue expenses amortised on that date - Printing, publication and stationery expenses amortised on date.

ICB Asset Management Co. PLC. Accounts Department 01910984919

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

3.04 Dividend 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's (Mutual Fund) Bidhimala (Rules) 2001 as amended, The Fund is required to distribute its profit in the from of dividend in cash to its unit holders,The Fund shall as soon as may be, after the closing of the annual accounts, declare and distribute dividend if any, to the unit holders in accordance with the বিধিমালা. Being a "Growth Scheme" in nature, the Fund shall distribute at least 50 (fifty) percent of the total net profit earned in the respective year or as determined by the Commission from time to time. The Fund shall create a dividend equalization reserve fund by suitable appropriation from the income of the Fund to ensure consistency in dividend.

3.05 Revenue Recognization

a) Capital Gain

Gain/ Loss arising on sale of investment are included in the Statement of Profit or Loss and Other Comprehensive Income as per IFRS 9 on the date at which the transaction takes place."&" Capital gains are accounted for net off brokarage commission on sale of shares (Note: 18).

b) Dividend Income

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

c) Profit

Profit comprises of profit on fund kept at the bank account, term deposit receipts (MTDRs) and corporate bonds. Profit as per IAS-1 (27) has been recognized on an accrual basis (Note: 20).

3.06 Management fee

Icb Asset Management PLC, the asset management company of the Fund is to be paid an annual management fees mainly on weekly average Net Asset Value (NAV) as per Rule 65 of Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001 and Trust Deed at the following rates (Note: 21):

NAV (Taka)	Rate (%)
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

By considering the benefit of Investors management fee calculeed as per BSEC rules for Nine months and remaing period fees weaved for FY 2024-25 and for FY 2025-26 management feewill be charged at a fixed rate of 1.00% on the weekly average NAV at market price for next years as per decisions taken in the 232th Board Meeting of ICB Asset management Company Limited dated 16 June 2025.

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

3.07 Trustee fee

The Trustee is entitled to an annual Trustee Fee of @ 0.10% on weekly average NAV of the Fund on semiannual in advance basis during the entire life of the Fund (Note: 22).

3.08 Custodian fee

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. ICB is the Custodian of the Fund (Note: 23).

3.09 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 whichever is higher (Note: 24).

ICB Asset Management Accounts Department 01970984919

3.10 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 (Note: 25).

3.11 Provision for Dividend Purification Fund

To comply with Shariah Law as per the guidance of the Shariah Advisory Board of the Fund lum sum provision on the basis of previous year audited accounts has been made against interest among dividend income.Final pervision would be calculated at the end of FY (Note: 27).

3.12 Cash and cash equivalents

Cash and cash equivalents include cash at bank which are available for use by the Fund without any restriction. There is an insignificant risk of changes in value of these current assets.

3.13 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 l8(a) of IAS 7: Statements of Cash Flows. In accordance with Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001, investments have been shown under investing activities and gain/loss on sale of investments have been shown under operating activities.

3.14 Dividend equalization reserve:

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

3.15 Pricing of units

Units issued are recorded at the offer price, determined by the Fund 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.

3.16 Net asset value (NAV) per unit

The unit 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 on basis of (Note 16 and 17).

3.17 Earnings per unit

The unit fund calculates Earnings per unit (EPU) 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.

4.00 General

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

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



SL	Particulars	Amount in BDT	
		31.03.2026	30.06.2025 (Restated)
5.00	**Marketable investments - at market value**		
	Investment in marketable securities (Note: 5.01)	401,954,627	478,506,306
	Non-listed Securities (Note: 5.02)	10,500,000	15,372,500
		412,454,627	**493,878,806**

5.01 Sector wise break up of investment in listed securities is as follows (as on 31 March 2026):

Sector/category	Total cost price (Tk)	Total market price (Tk)	Difference Surplus/(Deficit)
BANK	40,569,950.80	10,151,976.90	(30,417,973.90)
ENGINEERING	62,467,044.76	44,649,765.85	(17,817,278.91)
FOOD AND ALLIED	46,613,695.26	32,432,121.15	(14,181,574.11)
FUEL AND POWER	71,166,624.48	51,362,330.00	(19,804,294.48)
TEXTILE	5,699,092.74	4,869,400.00	(829,692.74)
PHARMACEUTICALS AND CHEMICALS	148,573,252.46	125,686,844.35	(22,886,408.11)
CEMENT	54,662,744.30	23,585,075.00	(31,077,669.30)
IT SECTOR	11,260,327.30	5,224,277.50	(6,036,049.80)
CERAMICS SECTOR	2,366,058.25	1,127,500.00	(1,238,558.25)
INSURANCE	5,610,481.06	1,702,500.00	(3,907,981.06)
TELECOMMUNICATION	66,381,468.57	54,477,000.00	(11,904,468.57)
FINANCIAL INSTITUTIONS	3,761,131.04	2,180,000.00	(1,581,131.04)
CORPORATE BOND	62,727,638.32	44,505,836.25	(18,221,802.07)
TOTAL	**581,859,509**	**401,954,627**	**(179,904,882)**

5.02 Investment in Non-listed securities is as follows (as on 31 March 2026):

Sector/Category/Name	Total cost price (Tk)	Total market price (Tk)	Difference Surplus/(Deficit)
Open End Mutual Fund (UFS-Padma Life)	20,000,815	-	(20,000,815)
Non-Listed Bond (RDIRWSP Socio-Eco: Dev: Sukuk)	10,500,000	10,500,000	-
TOTAL	**30,500,815**	**10,500,000**	**(20,000,815)**

Details of investment in marketable securities are shown in "Annexure- A & A1".

		Amount in BDT	
		01.07.2025 To 31.03.2026	01.07.2024 To 31.03.25
5.03	**Calculation of (Provision)/Write back of provision against diminution in value of investment**		
	Unrealized Gain/(Loss) as on July 1	(291,764,669)	(259,712,999)
	Unrealized Gain/(Loss) as on March 31	(199,905,697)	(267,183,147)
	Increase/(decrease)	**91,858,972**	**(7,470,148)**
6.00	**Cash & cash equivalents**		
	Main Bank Accounts (N:6.01)	6,547,401	5,357,777
	Selling Agents Bank Accounts (N:6.02)	283,221	642,061
	Dividend Bank Accounts (N:6.03)	6,679,753	3,549,527
		13,510,375	**9,549,365**

6.01 Bank accounts (Main)

Name of the Bank and Branches	Accounts Number		
Shahjalal Islami Bank, Motijheel Br.	401513100004109	6,055,975	4,940,664
IBBPLC, Local Office Escrow A/C	20501020100883514	307,722	308,227
Shahjalal Islami, Motijheel Br. (Int on Div. Income.)	401512100013051	91,433	12,023
Shahjalal Islami, Motijheel Br.(SIP.)	401513100004237	92,271	96,863
		6,547,401	**5,357,777**

ICB Asset Management PLC. Accounts Department 01970004919

SL	Particulars		Amount in BDT	
			31.03.2026	30.06.2025 (Restated)
6.02	**Bank accounts (Operated by selling agent):**			
	Name of the Bank and Branches	**Accounts Number**		
	ICB Local Office- Shahjalal Islami Bank, Bijoynagar	401813100001640	39,909	6,368
	ICB Chittagong- Shahjalal Islami Bank, Agrabad	300113100001097	13,302	4,378
	ICB Sylhet Branch- Shahjalal Islami Bank	190213100003673	80,370	80,315
	ICB Bogra Branch- Shahjalal Islami Bank	180313100000717	24,995	185,168
	ICB Rajshahi- Shahjalal Islami Bank, Rajshahi	180213100000169	95,383	32,520
	ICB Khulna- Shahjalal Islami Bank, Khulna	110113100000568	29,262	333,313
			283,221	**642,061**
6.03	**Bank accounts (Dividend):**			
	Name of the Bank and Branches	**Accounts Number**		
	D/A 2004-05, IBBPLC, Local	20501020900015004	16,563	17,138
	D/A 2005-06, IBBPLC, Local	20501020900016005	8,897	9,472
	D/A 2006-07, IBBPLC, Local	20501020900017511	15,602	16,177
	D/A 2007-08, IBBPLC, Local	20501020900019412	26,244	26,490
	D/A 2008-09, IBBPLC, Local	20501020900019513	29,796	29,998
	D/A 2009-10, IBBPLC, Local	20501020900020303	26,521	26,763
	D/A 2010-11, IBBPLC, Local	20501020900022709	11,591	12,166
	D/A 2011-12, Shahjalal, Motijheel	401513100001105	46,411	46,692
	D/A 2012-13, Shahjalal, Motijheel	401513100004079	1,250,290	63,736
	D/A 2013-14, Shahjalal, Motijheel	401513100004099	14,113	14,713
	D/A 2015-16, Shahjalal, Motijheel	401513100004142	220,859	70,328
	D/A 2016-17, Shahjalal, Motijheel	401513100004152	1,319,439	71,522
	D/A 2017-18, SJIBL, Foreign Exchange	400513100001252	4,899	5,607
	D/A 2018-19, Shahjalal, Motijheel	401513100004199	530,758	7,129
	D/A 2019-20, Shahjalal, Motijheel	401513100004229	187,283	185,600
	D/A 2020-21, Shahjalal, Motijheel	401513100004242	437,603	433,589
	D/A 2021-22, Shahjalal, Motijheel	401513100004258	450,931	447,355
	D/A 2022-23, Shahjalal, Motijheel	401513100004294	2,081,953	2,065,050
	Sub-Total		**6,679,753**	**3,549,527**
7.00	**Other current assets**			
	Dividend receivable		1,788,830	406,926
	Profit receivable on Non-listed bond		396,779	127,212
	Advance Bsec Fee		173,851	-
	Advance payment of Trustee Fee		104,000	115,060
			2,463,460	**649,199**
	Details of Dividend receivable are shown in "Annexure- D".			
8.00	**Unit capital**	**Number of Holder**		
	Opening balance		649,663,910	670,833,920
	Add: Unit sold during the Period		1,271,060	16,635,750
			650,934,970	**687,469,670**
	Less: Unit surrender by holder		(123,348,980)	(37,805,760)
	Closing balance	1994	**527,585,990**	**649,663,910**
	The unit capital represents 52,758,599 number of units of Tk 10 each.			
9.00	**Unit premium reserve**			
	Opening balance		16,002,228	11,134,599
	Add: Premium on surrender of units for the Period		33,410,115	8,849,807
			49,412,343	**19,984,406**
	Less: Adjustment against sale of units for the Period		(302,733)	(3,982,177)
	Closing balance		**49,109,610**	**16,002,228.5**

SL	Particulars	Amount in BDT	
		31.03.2026	30.06.2025 (Restated)
10.00	**Retained earnings**		
	Opening balance	(189,574,542)	(168,876,903)
	Less: Dividend paid	-	-
		(189,574,542)	**(168,876,903)**
	Add: Profit for the Period	16,229,361	(20,697,639)
	Closing balance	**(173,345,181)**	**(189,574,542)**
11.00	**Dividend equalization reserve**		
	Opening balance	2,200,000	2,200,000
	Closing balance	**2,200,000**	**2,200,000**
12.00	**Dividend purification fund (Interest against dividend income)**		
	Opening balance	572,328	427,661
	Add: Addition for the Period	1,029,995	924,658
	Add: Profit on bank deposit	313	964
	Less: Excise Duty & Bank Charge	(903)	(955)
	Less: Donation and expenses	(520,000)	(780,000)
	Closing balance	**1,081,733**	**572,328**
13.00	**Unclaimed/ Dividend payable**		
	Opening balance	17,406,808	17,424,606
	Less: Dividend credited to investors account	-	(17,798)
	Closing balance (13.01)	**17,406,808**	**17,406,808**
13.01	**Breakup of unclaimed/ dividend payable**		
	Unclaimed dividend 2004-05	380,488	380,488
	Unclaimed dividend 2005-06	400,691	400,691
	Unclaimed dividend 2006-07	846,597	846,597
	Unclaimed dividend 2007-08	1,191,620	1,191,620
	Unclaimed dividend 2008-09	1,621,625	1,621,625
	Unclaimed dividend 2009-10	1,886,347	1,886,347
	Unclaimed dividend 2010-11	1,315,292	1,315,292
	Unclaimed dividend 2011-12	1,040,006	1,040,006
	Unclaimed dividend 2012-13	1,250,400	1,250,400
	Unclaimed dividend 2013-14	634,800	634,800
	Unclaimed dividend 2015-16	1,054,683	1,054,683
	Unclaimed dividend 2016-17	1,318,895	1,318,895
	Unclaimed dividend 2017-18	711,511	711,511
	Unclaimed dividend 2018-19	530,859	530,859
	Unclaimed dividend 2019-20	260,772	260,772
	Unclaimed dividend 2020-21	505,219	505,219
	Unclaimed dividend 2021-22	439,876	439,876
	Unclaimed dividend 2022-23	2,017,128	2,017,128
		17,406,808	**17,406,808**
14.00	**Current liabilities**		
	Management fee payable to ICB AMPLC	3,525,715	6,905,173
	Custodian fee payable to ICB	353,397	511,715
	Annual fee payable to BSEC	-	21,803
	Audit fee payable	40,250	40,250
	Commission payable to unit sales agents	8	7,618
	Payable to Investor	5	5
	Share money refundable	320,000	320,000
	Un-adjusted amount of SIP	126	73
	Others	150,000	
		4,389,501	**7,806,637**

ICB Asset Management PLC. Accounts Department 01970004919

SL	Particulars	Amount in BDT	
		31.03.2026	30.06.2025 (Restated)
15.00	**Non Performing Investment**		
	Total Cost Value	9,371,612	29,276,587
	Less:Total Market Value	(3,925,000)	(8,320,380)
	Accumulated Erosion/Deficit Value	**5,446,612**	**20,956,208**

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

Sector/category	As at March 31, 2026		As at June 30, 2025	
	Total Cost Price (BDT)	Market Price (BDT)	Total Cost Price (BDT)	Fair Market Price (BDT)
ENGINEERING	-	-	7,050,994	2,159,130
FINANCIAL INSTITUTIONS	3,761,131	2,200,000	3,761,131	1,600,000
INSURANCE	5,610,481	1,725,000	5,610,481	1,848,750
Pharmaceuticals And Chemical	-	-	12,853,981	2,712,500
Sub Total	**9,371,612**	**3,925,000**	**29,276,587**	**8,320,380**

16.00	**Net asset value (NAV) per unit (at cost Price) :**		
	Total assets (Investment considered at cost price)	628,334,159	795,842,039
	Less: Liabilities (Note: 16.01)	(22,878,042)	(25,785,774)
	Net asset value	**605,456,117**	**770,056,265**
	Number of units	52,758,599	64,966,391
	NAV per unit at cost	**11.48**	**11.85**
16.01	**Liabilities**		
	Dividend purification fund	1,081,733	572,328
	Unclaimed/dividend payable	17,406,808	17,406,808
	Current liabilities	4,389,501	7,806,637
		22,878,042	**25,785,773**
17.00	**Net asset value (NAV) per unit (at market price) :**		
	Total assets	428,428,462	504,077,370
	Less: Liabilities (Note: 16.01)	(22,878,042)	(25,785,774)
	Net asset value	**405,550,420**	**478,291,596**
	Number of units	52,758,599	64,966,391
	NAV per unit at Market	**7.69**	**7.36**

SL	Particulars	Amount in BDT	
		01.07.2025 To 31.03.2026	01.07.2024 To 31.03.25
18.00	**Profit on Sale of Investments**		
	Profit on Sale of Investments	(91,224,281)	1,321,360
	Profit on Sale of Unit Certificate	186,500	-
		(91,037,781)	**1,321,360**
	Details of Profit on Sale of Investments are shown in "Annexure- B".		
19.00	**Dividend from Investment in Securities**	**15,435,143**	**23,131,660**
	Details of Dividend from Investment in Securities are shown in "Annexure- C".		
20.00	**Profit on bank deposits and bonds**		
	Profit on short notice deposits	70,329	198,626
	Profit on listed bonds	4,989,000	1,610,544
	Profit on Non listed bonds	820,817	-
		5,880,146	**1,809,170**
21.00	**Management Fee**	**3,525,715**	**6,905,173**
	Calculation for the period		
	Average NAV (Sum of Weekly NAV/No. % -	469,666,475.70	
	Parcentage of Trustee Fee	1.00	
	Management Fee	**3,525,715**	
22.00	**Trustee Fee**	**352,572**	**390,243**
	Calculation for the period		
	Average NAV (Sum of Weekly NAV/No. of Week)	469,666,476	
	Parcentage of Trustee Fee	0.10	
	Trustee Fee	**352,572**	
23.00	**Custodian Fee**	**353,397**	**390,599**
	Calculation for the period		
	Average Monthly S/V (Sum of monthly securites valu/No. of Month)	470,766,100	
	Parcentage of safekeeping Fee	0.10	
	Custodian Fee	**353,397**	
24.00	**BSEC Fee**	**304,441**	**379,035**
	Calculation for the period		
	Net Asset Value (NAV) of the fund end of the Period	405,550,419.79	
	Parcentage of BSEC Fee	0.10	
	Annual BSEC Fee	**304,441**	
25.00	**Commission to Selling Agents**	**8**	**6,857**
	Calculation for the period		
	Total Amount Sale by Agent	1,600	
	Parcentage of Total Sale	0.50	
	Commission to agents	**8**	



SL	Particulars	Amount in BDT	
		01.07.2025 To 31.03.2026	01.07.2024 To 31.03.25
26.00	**Other operating expenses**		
	Printing and stationery	380	21,250
	Bank charges	15,368	15,668
	Exise duty	32,600	27,750
	Advertisement & Publicity expenses	83,822	140,101
	CDBL charges	14,880	3,648
		147,051	**208,417**

Advertisement and Other Expenses include Publication of NAV, Price Sensitive Information (PSI) and Financial

27.00	**Purification Fund against Interest on Dividend Income**	**1,029,995**	**400,000**
28.00	**Earnings per unit (EPU)**		
	Net profit	16,229,361	9,934,268
	Number of units	52,758,599	64,426,793
	Earnings per unit	**0.31**	**0.15**

N.B: Earnings per unit (EPU) has been increased due to right back of provision.

29.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities	15,435,143	23,131,660
	Add: Previous year Dividend Receivable	406,926	2,780,147
		15,842,070	**25,911,807**
	Less: Current year Dividend Receivable	(1,788,830)	(2,560,475)
		14,053,240	**23,351,331**
30.00	**Profit on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds	5,880,146	1,809,170
	Add: Previous year Interest Receivable on FDR & Bonds	127,212	3,348,000
		6,007,358	**5,157,170**
	Less: Current year Interest Receivable on FDR & Bonds	(396,779)	-
		5,610,579	**5,157,170**
31.00	**Payment of Fees & Expenses**		
	Total Expenses	4,878,683	8,457,824
	Add: Previous year Operating Expenses payable (N: 31.01)	7,691,577	4,455,588
	Add: Donation & Charges on Interest against Dividend Income	520,590	779,670
		13,090,850	**13,693,083**
	Less: Current year Operating Expenses payable (N: 31.02)	(4,111,650)	(8,034,661)
		8,979,200	**5,658,422**
31.01	**Previous year Operating Expenses payable**		
	Current Liabilities (Previous Year)	7,806,637	4,455,588
	Less: Advance Payment of Fees, Tax & Suspense's	(115,060)	-
		7,691,577	**4,455,588**
31.02	**Current year Operating Expenses payable**		
	Current Liabilities (Current Year)	4,389,501	8,036,322
	Less: Advance Payment of Fees, Tax & Suspense's	(277,851)	(1,661)
		4,111,650	**8,034,661**



SL	Particulars	Amount in BDT	
		01.07.2025 To 31.03.2026	01.07.2024 To 31.03.25
32.00	**Sale of Securities (at Cost)**		
	Sales from direct share (Investment at cost price)	191,651,647	6,694,571
	Add: Encashment of Unit	5,000,000	-
		196,651,647	**6,694,571**
33.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	23,368,495	16,206,285
		23,368,495	**16,206,285**
34.00	**Dividend paid during the year**		
	Add: Previous year dividend payable	17,406,808	17,424,606
		17,406,808	**17,424,606**
	Less: Current year dividend payable	(17,406,808)	(17,412,813)
		-	**11,793**
35.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	(75,629,610)	17,404,416
	Add: Purification fund against Interest on dividend income	1,029,995	400,000
	Operating Cash Flow Before Changes in Working Capital	**(74,599,615)**	**17,804,416**
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (35.01)	(1,651,470)	3,567,672
	Decrease/(Increase) of Current Liabilities (N: 35.02)	(4,100,517)	2,799,403
		(5,751,987)	**6,367,074**
35.01	**Decrease/(Increase) of Other Current Assets**		
	Add: Previous year Dividend Receivable	406,926	2,780,147
	Less: Current year Dividend Receivable	(1,788,830)	(2,560,475)
		(1,381,903)	**219,672**
	Add: Previous year Interest Receivable on FDR & Bonds	127,212	3,348,000
	Less: Current year Interest Receivable on FDR & Bonds	(396,779)	-
		(1,651,470)	**3,567,672**
35.02	**(Decrease)/Increase of Current Liabilities**		
	Add: Previous year Operating Expenses payable	7,691,577	4,455,588
	Add: Donation & Charges on Interest against Dividend Income	520,590	779,670
	Less: Current year Operating Expenses payable	(4,111,650)	(8,034,661)
		(4,100,517)	**2,799,403**
	Net Cash Generated from Operating Activities	**(80,351,602)**	**24,171,490**
36.00	**Net operating cash flow per unit (NOCFPU)**		
	Net cash inflow/(outflow) from operating activities	(80,351,602)	24,171,490
	Number of units	52,758,599	64,426,793
	Net operating cash flow per unit	**(1.52)**	**0.38**

N.B: Net operating cash flow per unit (NOCFPU) has been decreased due to capital loss than the previous year.

37.00	**Profit and Earnings Per Unit available for Distribution**		
	Retained Earnings Brought Forward	(189,574,542)	6,756,879
		(189,574,542)	**6,756,879**
	Add: Profit for the Period	16,229,361	18,034,450
		(173,345,181)	**24,791,329**
	Add: Dividend Equalization Reserve	2,200,000	2,200,000
		(171,145,181)	**26,991,329**
	Number of Units	52,758,599	64,426,793
	Profit Available for Distribution	**(3.24)**	**0.42**

ICB Asset Management PLC. Accounts Department 01970984919

SL	Particulars	Amount in BDT	
		01.07.2025 To 31.03.2026	01.07.2024 To 31.03.25

38.00 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 ISLAMIC 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	EXIM BANK OF BANGLADESH PLC	2,600,000	13.17	34,246,031.13	3.00	0.00	1.50	3,900,000.00	(30,346,031)	5.45%
2	SHAHJALAL ISLAMI BANK PLC	356,238	17.75	6,323,919.67	17.60	17.50	17.55	6,251,976.90	(71,943)	1.01%
Sector Total:		**2,956,238.00**		**40,569,950.80**				**10,151,976.90**	**(30,417,974)**	6.46%
CEMENT										0.00%
3	HEIDELBERG MATERIALS BANGLADESH PLC	91,000	550.31	50,078,003.63	235.40	230.00	232.70	21,175,700.00	(28,902,304)	7.97%
4	PREMIER CEMENT MILLS PLC	62,500	73.36	4,584,740.67	39.00	38.10	38.55	2,409,375.00	(2,175,366)	0.73%
Sector Total:		**153,500.00**		**54,662,744.30**				**23,585,075.00**	**(31,077,669)**	8.70%
CERAMICS SECTOR										0.00%
5	RAK CERAMICS (BD) LIMITED	50,000	47.32	2,366,058.25	22.10	23.00	22.55	1,127,500.00	(1,238,558)	0.38%
Sector Total:		**50,000.00**		**2,366,058.25**				**1,127,500.00**	**(1,238,558)**	0.38%
CORPORATE BOND										0.00%
6	AIBL MUDARABA PERPETUAL BOND	1,476	5,000.00	7,380,000.00	3,400.00	3,400.00	3,400.00	5,018,400.00	(2,361,600)	1.17%
7	BEXIMCO GREEN-SUKUK AL ISTISNA'A	37,020	59.45	2,200,655.00	62.00	61.00	61.50	2,276,730.00	76,075	0.35%
8	IBBL 2ND PERPETUAL MUDARABA BOND	1,995	5,000.00	9,975,000.00	4,200.00	4,017.50	4,108.75	8,196,956.25	(1,778,044)	1.59%
9	IBBL MUDARABA PERPETUAL BOND	45,000	959.38	43,171,983.32	669.50	620.00	644.75	29,013,750.00	(14,158,233)	6.87%
Sector Total:		**85,491.00**		**62,727,638.32**				**44,505,836.25**	**(18,221,802)**	9.98%
ENGINEERING										0.00%
10	ANWAR GALVANIZING LTD.	58,317	135.63	7,909,532.48	93.50	95.00	94.25	5,496,377.25	(2,413,155)	1.26%
11	BANGLADESH STEEL RE-ROLLING MILLS LIN	220,000	110.41	24,290,987.70	83.10	85.00	84.05	18,491,000.00	(5,799,988)	3.87%
12	BBS CABLES PLC	60	54.37	3,261.90	19.30	19.20	19.25	1,155.00	(2,107)	0.00%
13	BENGAL WINDSOR THERMOPLASTICS PLC	247,564	45.17	11,182,184.12	18.90	18.40	18.65	4,617,068.60	(6,565,116)	1.78%
14	BSRM STEELS LIMITED	200,000	71.39	14,278,512.36	67.20	67.70	67.45	13,490,000.00	(788,512)	2.27%
15	SINGER BANGLADESH LIMITED	30,049	159.82	4,802,566.20	86.00	84.00	85.00	2,554,165.00	(2,248,401)	0.76%
Sector Total:		**755,990.00**		**62,467,044.76**				**44,649,765.85**	**(17,817,279)**	9.94%
FINANCIAL INSTITUTIONS										0.00%
16	ISLAMIC FINANCE & INVESTMENT PLC	200,000	18.81	3,761,131.04	10.80	11.00	10.90	2,180,000.00	(1,581,131)	0.60%
Sector Total:		**200,000.00**		**3,761,131.04**				**2,180,000.00**	**(1,581,131)**	0.60%
FOOD AND ALLIED										0.00%
17	OLYMPIC INDUSTRIES PLC	224,211	207.90	46,613,695.26	147.10	142.20	144.65	32,432,121.15	(14,181,574)	7.42%
Sector Total:		**224,211.00**		**46,613,695.26**				**32,432,121.15**	**(14,181,574)**	7.42%
FUEL AND POWER										0.00%
18	LINDE BANGLADESH LIMITED	10,500	1,267.52	13,308,944.53	750.60	755.10	752.85	7,904,925.00	(5,404,020)	2.12%
19	MJL BANGLADESH PLC	447,644	104.33	46,704,255.49	89.00	88.50	88.75	39,728,405.00	(6,975,850)	7.43%
20	TITAS GAS TRANSMISSION AND DISTRIBUTI	220,000	50.70	11,153,424.46	16.70	17.20	16.95	3,729,000.00	(7,424,424)	1.78%
Sector Total:		**678,144.00**		**71,166,624.48**				**51,362,330.00**	**(19,804,294)**	11.33%
INSURANCE										0.00%
21	FAREAST ISLAMI LIFE INSURANCE CO. LTD.	75,000	74.81	5,610,481.06	21.20	24.20	22.70	1,702,500.00	(3,907,981)	0.89%
Sector Total:		**75,000.00**		**5,610,481.06**				**1,702,500.00**	**(3,907,981)**	0.89%
IT SECTOR										0.00%
22	AAMRA TECHNOLOGIES LIMITED	360,295	31.25	11,260,327.30	13.50	15.50	14.50	5,224,277.50	(6,036,050)	1.79%
Sector Total:		**360,295.00**		**11,260,327.30**				**5,224,277.50**	**(6,036,050)**	1.79%
PHARMACEUTICALS AND CHEMICALS										0.00%
23	ACME LABORATORIES LTD.	440,000	97.64	42,961,056.63	75.50	76.00	75.75	33,330,000.00	(9,631,057)	6.84%
24	ADVANCED CHEMICAL INDUSTRIES PLC	97,485	228.17	22,243,444.82	197.10	208.40	202.75	19,765,083.75	(2,478,361)	3.54%
25	IBN SINA PHARMACEUTICAL INDUSTRY PLC	55,805	302.21	16,865,061.73	315.80	332.00	323.90	18,075,239.50	1,210,178	2.68%
26	JMI HOSPITAL REQUISITE MANUFACTURING	144,226	76.99	11,104,515.36	42.70	42.10	42.40	6,115,182.40	(4,989,333)	1.77%
27	RECKITT BENCHKISER (BD) PLC	109	3,497.17	381,191.61	3,474.20	3,331.20	3,402.70	370,894.30	(10,297)	0.06%
28	RENATA PLC	14,017	843.70	11,826,097.97	423.20	0.00	423.20	5,931,994.40	(5,894,104)	1.88%

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29	SQUARE PHARMACEUTICALS PLC	199,000	217.04	43,191,884.34	210.80	212.30	211.55	42,098,450.00	(1,093,434)	6.87%
Sector Total:		**950,642.00**		**148,573,252.46**				**125,686,844.35**	**(22,886,408)**	23.65%
TELECOMMUNICATION										0.00%
30	BANGLADESH SUBMARINE CABLES PLC	130,000	163.29	21,227,837.38	138.00	140.00	139.00	18,070,000.00	(3,157,837)	3.38%
31	GRAMEEN PHONE LTD.	148,600	303.86	45,153,631.19	244.00	246.00	245.00	36,407,000.00	(8,746,631)	7.19%
Sector Total:		**278,600.00**		**66,381,468.57**				**54,477,000.00**	**(11,904,469)**	10.56%
TEXTILE										0.00%
32	HWA WELL TEXTILES (BD) PLC	4,000	42.63	170,525.25	41.50	38.20	39.85	159,400.00	(11,125)	0.03%
33	SQUARE TEXTILES PLC	100,000	55.29	5,528,567.49	48.00	46.20	47.10	4,710,000.00	(818,567)	0.88%
Sector Total:		**104,000.00**		**5,699,092.74**				**4,869,400.00**	**(829,693)**	0.91%

SL	Company Name	No. of Shares	Cost price		Average Market Price/ Surrender Price	Total Market Price/ Surrender Price	Appreciation /(Erossion)	Fair Market Value as per SEC/CMRRCD/ 2009-193/172 dated: 30.06.2015	Appreciation /(Erossion) as per Fair Market Value	% of Total Asset (at cost)
			Rate	Total						
OPEN-END MUTUAL FUNDS										
34	UFS-Padma Life Islamic Unit Fund	1,803,500	11.09	20,000,815.00	0.00	0.00	-20,000,815.00	-0.01	(20,000,815)	3.18%
Sector Total:		**1,803,500**		**20,000,815.00**		**0.00**	**-20,000,815.00**	**-0.01**	**(20,000,815)**	3.18%
NON-LISTED BOND/DEBENTURE/ISLAMIC SECURITIES										0.00%
35	RDIRWSP Socio-Economic Development Sukuk	1,050	10,000.00	10,500,000.00	10000	10500000	0.00	10,500,000	-	1.67%
Sector Total:		**1,050**		**10,500,000**		**10,500,000**	**0**	**10,500,000**	**-**	1.67%
	Grand Total:	**8,676,661**		**612,360,324**		**412,454,627**	**-199,905,697**	**412,454,627**	**-199,905,697**	97.46%

ICB Asset Management Co. Accounts Department 01970984919

ICB AMCL ISLAMIC 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 Amou	Profit/(Loss)
ENGINEERING						
1	BBS CABLES PLC	446,190	15.04	54.37	6,712,570.02	(17,548,610)
2	BENGAL WINDSOR THERMOPLASTICS PLC	82,436	17.24	45.17	1,421,506.93	(2,302,028)
3	GPH ISPAT LTD.	55,387	16.91	47.60	936,753.85	(1,699,518)
4	KDS ACCESSORIES LIMITED	33,600	40.17	51.80	1,349,805.33	(390,836)
5	RATANPUR STEEL RE-ROLLING MILLS LIMITE	234,688	5.93	30.04	1,392,338.44	(5,658,656)
6	RUNNER AUTOMOBILES PLC	80,000	32.17	54.46	2,573,997.58	(1,782,827)
Sub Total:						**(29,382,475)**
FOOD AND ALLIED						
7	GOLDEN HARVEST AGRO INDUSTRIES LTD	1,800,000	10.75	23.87	19,345,011.06	(23,628,112)
Sub Total:						**(23,628,112)**
FUEL AND POWER						
8	ASSOCIATED OXYGEN LIMITED	8,963	14.06	32.98	126,062.35	(169,554)
9	DOREEN POWER GENERATIONS & SYSTEMS	252,000	27.08	67.83	6,824,892.51	(10,268,578)
10	KHULNA POWER COMPANY LIMITED	200,000	10.13	44.17	2,025,431.44	(6,808,477)
11	SHAHJIBAZAR POWER CO. LTD.	93,600	47.16	89.90	4,414,545.58	(3,999,636)
Sub Total:						**(21,246,245)**
PHARMACEUTICALS AND CHEMICALS						
12	AFC AGRO BIOTECH LTD.	350,000	5.09	36.73	1,782,738.68	(11,071,244)
13	IBN SINA PHARMACEUTICAL INDUSTRY PLC	12,912	309.14	297.67	3,991,657.55	148,177
14	SILCO PHARMACEUTICALS LIMITED	100,000	13.32	24.66	1,331,895.42	(1,134,255)
15	SQUARE PHARMACEUTICALS PLC	91,000	222.30	217.04	20,229,262.69	478,200
Sub Total:						**(11,579,122)**
SERVICES AND REAL ESTATE						
16	SUMMIT ALLIANCE PORT LIMITED	453,839	39.94	40.18	18,126,052.30	(108,514)
Sub Total:						**(108,514)**
TEXTILE						
17	EVINCE TEXTILES LIMITED	775,000	10.12	16.93	7,842,843.75	(5,279,814)
Sub Total:						**(5,279,814)**
Grand Total:						**(91,224,281)**

ICB Asset Management PLC. Accounts Department 01970984919

ICB AMCL ISLAMIC UNIT FUND

DIVIDEND INCOME: AS ON JULY-2025 To MARCH-2026 (FY 2025-2026)

Annexure-C

SI	Company Name	Dividend Per Share	No Share	Gross Dividend
1	GRAMEEN PHONE LTD.	11.00	148,600	1,634,600.00
2	BANGLADESH SUBMARINE CABLES PLC	4.00	130,000	520,000.00
3	IBN SINA PHARMACEUTICAL INDUSTRY PLC	6.40	58,717	375,788.80
4	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	5.00	220,000	1,100,000.00
5	BSRM STEELS LIMITED	5.00	200,000	1,000,000.00
6	KDS ACCESSORIES LIMITED	1.00	33,600	33,600.00
7	SQUARE PHARMACEUTICALS PLC	12.00	224,000	2,688,000.00
8	SQUARE TEXTILES PLC	3.20	100,000	320,000.00
9	PREMIER CEMENT MILLS PLC	1.00	62,500	62,500.00
10	OLYMPIC INDUSTRIES PLC	3.00	224,211	672,633.00
11	RENATA PLC	5.50	14,017	77,093.50
12	MJL BANGLADESH PLC	5.20	447,644	2,327,748.80
13	TITAS GAS TRANSMISSION AND DISTRIBUTION PLC	0.20	220,000	44,000.00
14	ACME LABORATORIES LTD.	3.50	440,000	1,540,000.00
15	KHULNA POWER COMPANY LIMITED	0.50	200,000	100,000.00
16	BENGAL WINDSOR THERMOPLASTICS PLC	0.50	330,000	165,000.00
17	ADVANCED CHEMICAL INDUSTRIES PLC	2.50	97,485	243,712.50
18	DOREEN POWER GENERATIONS & SYSTEMS LTD	1.00	252,000	252,000.00
19	EVINCE TEXTILES LIMITED	0.25	675,000	168,750.00
20	GOLDEN HARVEST AGRO INDUSTRIES LTD	0.10	1,800,000	180,000.00
21	RUNNER AUTOMOBILES PLC	1.00	70,000	70,000.00
22	JMI HOSPITAL REQUISITE MANUFACTURING LTD	0.50	144,226	72,113.00
23	SHAHJIBAZAR POWER CO. LTD.	2.00	83,600	167,200.00
24	SILCO PHARMACEUTICALS LIMITED	0.11	100,000	11,000.00
25	ASSOCIATED OXYGEN LIMITED			-896.30
26	RAK CERAMICS (BD) LIMITED	1.00	50,000	50,000.00
27	GRAMEEN PHONE LTD.	10.50	148,600.00	1,560,300.00
			Total=	**15,435,143.30**

ICB AMCL ISLAMIC UNIT FUND
DIVIDEND RECEIVABLE AS ON MARCH-2026 (FY-2025-2026)

Annexure-D

SI	Company Name	FY	Dividend Per Share	No Share	Gross Dividend
1	AFC AGRO BIOTECH LTD.(2022)	2021-22	0.05	350,000	17,500.00
2	AAMRA TECHNOLOGIES LIMITED	2023-24	0.10	360,295	36,029.50
3	RATANPUR STEEL RE ROLLING MILLS	2019-20	1.00	125,000	125,000.00
4	RAK CERAMICS (BD) LIMITED		1.00	50,000.00	50,000.00
5	GRAMEEN PHONE LTD.		10.50	148,600.00	1,560,300.00
				Total=	**1,788,829.50**