Q3

ICB AMCL PENSION HOLDERS' 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 PENSION HOLDERS' UNIT FUND
For the Period ended 31 March, 2026

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

Particulars	Notes	Amount in BDT	
		31-Mar-26	30-Jun-25
Assets			
A) Investments (Market value)		**321,280,996**	**329,272,708**
Listed Securities	5.00	316,274,184	324,742,735
Non-Listed Securities		5,006,812	4,529,972
B) Deposit		**-**	**10,000,000**
Bank	6.00	-	10,000,000
Others (NBFIs)		-	-
C) Other Current Assets		**28,751,038**	**14,055,875**
Cash & cash equivalents	7.00	25,069,412	11,223,233
Others	8.00	3,681,626	2,832,642
Total Assets (A+B+C)		**350,032,034**	**353,328,583**
Equity and liabilities			
D) Unit Holder's Equity		**340,743,572**	**341,785,040**
Unit capital	9.00	199,955,500	216,603,400
Unit premium reserve	10.00	218,783,498	229,460,355
Dividend equalization reserve	11.00	318,207	318,207
Retained earnings	12.00	(78,313,633)	(104,596,922)
E) Liabilities		**9,288,462**	**11,543,543**
Unclaimed/dividend payable	13.00	3,859,927	3,861,288
Current liabilities	14.00	5,428,535	7,682,255
Total Equity and Liabilities (D+E)		**350,032,034**	**353,328,583**
Non Performing Investment (Deficit Value)	15.00	53,530,561	82,116,220
Net Asset Value-at cost	16.00	**277.37**	**289.47**
Net Asset Value-at market	17.00	**170.41**	**157.79**

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

ICB AMCL PENSION HOLDERS' UNIT FUND
(MANAGED BY ICB ASSET MANAGEMENT PLC)
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UNAUDITED)
For the Period ended 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 investment	18.00	(61,034,391)	1,447,852	(51,366,238)	(2,807,707)
Dividend from investment in securities	19.00	7,504,848	14,450,632	1,632,830	3,932,875
Interest on bank deposits and bonds	20.00	5,509,869	4,624,162	1,095,514	378,115
Other Income		-	100		100
Total income		**(48,019,674)**	**20,522,746**	**(48,637,894)**	**1,503,383**
Expenses					
Management fee	21.00	5,118,945	5,557,301	1,726,972	1,758,385
Trustee fee	22.00	266,195	295,418	90,474	92,568
Custodian fee	23.00	255,985	288,918	80,902	90,603
Annual BSEC fee	24.00	255,791	286,664	85,635	92,072
Commission to agents	25.00	-	8,124	-	3,166
Audit fee		40,250	34,500	-	-
Other operating expenses	26.00	169,364	276,398	31,012	113,817
Total expenses		**6,106,530**	**6,747,324**	**2,014,995**	**2,150,612**
Profit before adjustment of unrealized gain/ (loss)		**(54,126,204)**	**13,775,422**	**(50,652,889)**	**(647,229)**
(Provision)/write back of provision against diminution in value of an investment	5.30	80,409,493	(10,656,629)	62,348,134	3,495,616
Net profit for the Period		**26,283,290**	**3,118,794**	**11,695,245**	**2,848,387**
Earnings per unit for the Period (EPU)	27.00	**13.14**	**1.37**	**5.85**	**1.25**

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

ICB AMCL PENSION HOLDERS' UNIT FUND
(MANAGED BY ICB ASSET MANAGEMENT PLC)
STATEMENT OF CHANGES IN EQUITY (UNAUDITED)
For the Period ended 31 March, 2026

(Amount in BDT)

Particulars	Unit capital	Unit premium reserve	Dividend equalization reserve	Retained earnings	Total equity
Balance as at July 01, 2025	**216,603,400**	**229,460,355**	**318,207**	**(104,596,922)**	**341,785,040**
Unit capital	(16,647,900)	-	-	-	(16,647,900)
Unit premium reserve	-	(10,676,857)	-	-	(10,676,857)
Net income	-	-	-	26,283,290	26,283,290
Balance as at March 31, 2026	**199,955,500**	**218,783,498**	**318,207**	**(78,313,633)**	**340,743,572**

For the Period ended 31 March, 2025

(Amount in BDT)

Particulars	Unit capital	Unit premium reserve	Dividend equalization reserve	Retained earnings	Total equity
Balance as at July 01, 2024	**235,897,800**	**242,908,873**	**6,034,919**	**(86,107,732)**	**398,733,860**
Unit capital	(8,048,900)	-	-	-	(8,048,900)
Unit premium reserve	-	(6,216,773)	-	-	(6,216,773)
Dividend paid			(5,716,713)		(5,716,713)
Net income	-	-	-	3,118,794	3,118,794
Balance as at March 31, 2025	**227,848,900**	**236,692,100**	**318,206**	**(82,988,938)**	**381,870,268**

For and on behalf of Trustee and Asset Manager of
ICB AMCL Pension Holders' 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, Bangladesh.
Dated: 27 April, 2026.

ICB AMCL PENSION HOLDERS' UNIT FUND
(MANAGED BY ICB ASSET MANAGEMENT PLC)
STATEMENT OF CASH FLOWS (UNAUDITED)
For the Period ended 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	28.00	7,065,100	12,245,262
Profit on sale of investment (Annexure-B)	15.00	(61,034,391)	1,447,852
Interest on bank deposits and bonds	29.00	5,174,872	4,300,346
Other Income		-	100
Expenses	30.00	(8,434,489)	(9,916,385)
A) Net cash inflows from operating activities		**(57,228,908)**	**8,077,175**
Cash flows from investment activities			
Sale of securities at cost value	31.00	95,832,260	44,758,309
Purchase of securities	32.00	(7,431,055)	(33,089,743)
Share application money		(855,000)	(10,212,254)
Refund of share application money		855,000	10,212,254
Encashment of FDR		10,000,000	-
B) Net cash outflows from investing activities		**98,401,205**	**11,668,566**
Cash flows from financing activities			
Units sold		4,956,200	4,409,700
Units surrendered		(21,604,100)	(12,458,600)
Premium received on sale of units		3,665,554	3,251,934
Premium refunded on surrender of units		(14,342,411)	(9,468,707)
Dividend paid	33.00	(1,362)	(5,650,919)
C) Net cash inflows/(outflows) from financing activities		**(27,326,119)**	**(19,916,592)**
Net cash increase/(decrease) (A+B+C)		**13,846,179**	**(170,850)**
Cash or equivalents at the beginning of the period		11,223,233	14,091,882
cash or equivalents at the end of the period		**25,069,412**	**13,921,033**
Net operating cash flow per unit (NOCFPU)	35.00	**(28.62)**	**3.54**

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

ICB AMCL PENSION HOLDERS UNIT FUND
(MANAGED BY ICB ASSET MANAGEMENT PLC)
NOTES TO THE FINANCIAL STATEMENTS (Unaudited)
For the Period ended 31 March, 2026

1.00 Fund profile

1.01 Legal status

The ICB AMCL Pension Holders' Unit Fund was established under a Trust Deed executed between the ICB Capital Management Limited (ICML) as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as "Trustee". The Trust Deed was executed on July 15, 2004. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on September 15, 2004, under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১. The prospectus was approved by the BSEC on September 18, 2004, in accordance with the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১. The operation of the Fund ICB Asset Management Company Limited (ICB AMCL) is the manager of the Fund. ICB AMCL was created as part of the restructuring programme of ICB under the 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 was completed on 14 October 2001. The company

1.02 Nature of the Fund

The ICB AMCL Pension Holders' Unit Fund is a open-end mutual fund. The objectives of the Fund are to provide regular income and capital appreciation in long run to the investors by investing the Fund both in capital market and money market instruments. Units are offered for public subscriptions on a continuous basis. The units are transferable and can be redeemed by surrendering them to the Fund.

2.00 Basis of accounting

2.01 Basis of preparation of accounts

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 are made in accordance with the requirements of the Trust Deed, Bangladesh Securities and Exchange Rules 2020, and the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১. 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 prevailed.

2.02 Financial instruments

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

2.02.02: In accordance with 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: Investment in securities transferred to OTC market has been valued at zero value as a conservative approach.

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 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 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.

2.05 Financial Risk Management

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

2.06 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 taka 3.00 only). Units redeemed are recorded at the redemption price. The redemption price represents the Net Asset Value (NAV).Systematic Investment Plan (SIP) & Cumulative Investment plan (CIP) investor get Tk 1.00 less than the regular price.

2.07 Premium on sale of units

This indicates the difference between sales and repurchase price, which at present is Tk 3.00 per unit.

2.08 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%

2.09 Components of financial statements

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

- Statement Of Financial Position (Balance Sheet) As at March 31, 2026;
- Statement Of Profit Or Loss And Other Comprehensive Income (Revenue Income) For the Year ended March 31, 2026;
- Statement Of Changes In Equity As at March 31, 2026;
- Statement Of Cash Flows For the Year ended March 31, 2026 &
- Notes On The Financial Statements , comprising a summary of significant Accounting Policies and Other Explanatory Information.

3.00 Significant accounting policies

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

3.01 Investment policy

a) The fund shall invest subject to the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১. 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 75 (seventy five) 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 the money market or capital market or privately placed pre-IPO equity, preference shares, debentures or securitized debts.

3.02 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

(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.

3.03 Net Asset Value (NAV) calculation

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

Total NAV = V_A - L_T

Where,

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

L_T: Total liabilities of the Fund as on date

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

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

ICB Asset Management PLC. Accounts Department 01970984919

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 সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১, the Fund is required to distribute in the form of a dividend to its unit holders an amount which shall not be less than 70% of annual profit during the year, net of provisions.

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: 19).

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: 20).

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: 21).

3.06 Management fee

ICB Asset Management Company Limited the management company of the Fund is to be paid an annual management fee on weekly average Net Asset Value (NAV) as per rule 65 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১. and trust deed (8.4.2) at the following rates (Note:22)

NAV in 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

3.07 Trustee fee

As per trust Deed (4.2.20) The Trustee is entitled to an annual trustee fee of @ 0.10% on the weekly average NAV of the Fund on semi semi-annual in advance basis during the entire life of the Fund (Note:23).

3.08 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:24).

3.09 Annual BSEC fee

As per Rule 11 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১, 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:25).

3.10 Commission payable to selling agents

As per selling agent letter no: BDD/59/1026 dated October 11, 2018, of Investment Corporation of Bangladesh (ICB), The Fund shall pay a commission to the authorized selling agents appointed by the asset management company @ 0.50% on the transaction amount of sales and redemptions (Note: 26).

3.11 Cash and cash equivalents

Cash and cash equivalents comprise bank balances.

3.12 Statement of cash flows

Statement of cash flows has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph 10 and I8(a) of IAS 7: Statements of Cash Flows. In accordance with 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.

3.13 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.

3.14 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.

3.15 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 17 and 18).

3.16 Earning per unit

The mutual 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

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

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



Note No.	Particulers	Amount in BDT	
		31-Mar-26	30-Jun-25
5.00	**Marketable investments-at market value**		
	Investment in marketable securities (Note: 5.01)	316,274,184	324,742,735
	Non-listed securities (note 5.2)	5,006,812	4,529,972
		321,280,996	**329,272,708**

5.01 Sector wise break up of investment in marketable securities is as follows (as at 31 March, 2026)

Sector/Category	Total Cost Price (Tk)	Total Market/Fair Value Price (Tk)	Difference Surplus/(Deficit)
BANKS	23,795,449	14,825,709	(8,969,740)
FUNDS	6,520,971	5,289,844	(1,231,127)
ENGINEERING	49,438,245	28,471,740	(20,966,505)
FOOD AND ALLIED PRODUCTS	56,626,954	33,378,783	(23,248,171)
FUEL AND POWER	86,490,210	47,474,500	(39,015,710)
TEXTILES	19,167,518	9,860,215	(9,307,303)
PHARMACEUTICALS AND CHEMICAL	23,465,376	15,654,286	(7,811,090)
CEMENT	8,873,714	3,099,107	(5,774,607)
IT	4,689,545	1,870,964	(2,818,581)
CERAMIC INDUSTRY	43,802,516	18,040,000	(25,762,516)
INSURANCE	94,187,282	47,743,112	(46,444,170)
G-SEC	36,121,639	39,471,180	3,349,541
TELECOMMUNICATION	27,205,721	21,980,000	(5,225,721)
TRAVEL AND LEISURE	2,808,823	-	(2,808,823)
FINANCE AND LEASING	23,447,614	13,807,779	(9,639,836)
CORPORATE BOND	15,360,000	11,575,965	(3,784,035)
MISCELLANEOUS	4,088,746	3,731,000	(357,746)
Total	**526,090,324**	**316,274,184**	**(209,816,139)**

5.2 Non-listed securities

ICB AMCL Second NRB Unit Fund	6,764,142	5,006,812	(1,757,330)
Preference share	2,300,000	-	(2,300,000)
	9,064,142	**5,006,812**	**(4,057,330)**

N.B: Investment in marketable securities Details have been shown in "Annexure-A"

		Amount in BDT	
		01.07.2025 To 31.03.2026	01.07.2024 To 31.03.2025
5.30	**Calculation of (Provision)/Write back of provision against diminution in value of investment**		
	Unrealized Gain/(Loss) as on July 01	(294,282,963)	(263,591,396)
	Unrealized Gain/(Loss) as on March 31	(213,873,470)	(274,248,025)
	Increase/(Decrease)	**80,409,493**	**(10,656,629)**
6.00	**Investment in money market (FDR & T-Bill)**		
	Term Deposit (FDR)	-	10,000,000
	Treasury Instrument (T-Bill)	-	-
		-	**10,000,000**
7.00	**Cash & cash equivalents**		
	Main Bank Accounts (N:8.01)	20,006,945	5,527,322
	Selling Agents Bank Accounts (N:8.02)	384,618	1,104,067
	Dividend Accounts (N:8.03)	4,677,849	4,591,844
		25,069,412	**11,223,233**

ICB Asset Management PLC. Accounts Department

Note No.	Particulers		Amount in BDT	
			31-Mar-26	30-Jun-25
7.01	**Bank accounts (Main)**			
	Name of the Bank and Branches	**Account no.**		
	IFIC, Principal Br.	1001-121272-041	819,251	5,512,501
	City Bank PLC, VIP Road Br. A/C	1474640311001	19,142,213	-
	Dhaka bank, Kakrail Br (SIP)	1061500000446	45,481	14,822
			20,006,945	**5,527,322**
7.02	**Bank accounts (Operated by selling agent):**			
	Name of the Bank and Branches			
	IFIC, Agrabad Br.	2030-159137-041	276,998	147,188
	IFIC, Rajshahi Br.	6080-326902-041	51,647	10,264
	IFIC, Khulna Br.	4060-237526-041	26,805	921,575
	IFIC Barishal Br.	5064-304029-041	8,951	3,796
	IFIC, Bogura Br.	6082-248738-041	12,399	12,910
	Standard Bank PLC. Sylhet Br. STD	1036000375	7,819	8,335
			384,618	**1,104,067**
7.03	**Bank accounts (Dividend):**			
	Name of the Bank and Branches			
	IFIC, Federation Br. D/A 2005-06 (1st Half),	1008-111333-041	17,173	17,041
	IFIC, Federation Br. D/A 2004-05 (2nd half)	1008-111320-041	36,391	35,921
	IFIC, Federation Br. D/A 2005-06 (2nd Half)	1008-111337-041	1,100	1,250
	IFIC, Federation. Br. D/A 2006-07 (1st Half)	1008-111352-041	26,573	26,276
	IFIC, Federation Br. D/A 2006-07 (2nd Half)	1008-111356-041	57,238	55,428
	IFIC, Federation. Br. D/A 2007-08 (1st Half)	1008-123614-041	21,754	21,434
	IFIC, Federation Br. D/A 2007-08 (2nd Half)	1008-000115-041	69,482	67,250
	IFIC, Federation. Br. D/A 2008-09 (1st Half)	1008-000139-041	207,121	200,134
	IFIC, Federation. Br. D/A 2008-09 (2nd Haf)	1008-000169-041	390,702	377,518
	IFIC, Federation. Br. D/A 2009-10 (1st Half)	1008-000205-041	198,648	191,954
	IFIC, Federation. Br. D/A 2009-10 (2nd Half)	1008-000252-041	47,741	46,837
	Shahjalal Islami, Moti D/A 2010-11 (1st Half)	401513100000779	241	979
	Shahjalal Islami, Moti D/A 2010-11 (2nd Half)	401513100000860	2,269	2,987
	Shahjalal Islami, Moti D/A 2011-12(1st Half)	4015 13100000981	7,830	8,493
	Shahjalal Islami, Moti D/A 2011-12(2nd Half)	4015 13100001065	14,374	14,972
	Shahjalal Islami, Moti D/A 2012-13(1st Half)	4015 13100001278	202,988	201,781
	Shahjalal Islami, Moti D/A 2012-13(2nd Half)	4015 13100004076	804,403	797,674
	IFIC, Federation D/A 2013-14 (1st Half)	1008-000543-041	23,761	216,741
	IFIC, Principal D/A 2013-14 (2nd Half)	1001-000578-041	34,720	325,013
	IFIC, Principal D/A 2014-15 (1st Half)	1001-709946-041	12,301	109,456
	IFIC, Principal D/A 2014-15 (2nd Half)	1001-759348-041	15,336	15,723
	IFIC, Principal D/A 2015-16 (1st Half)	1001-042390-041	28,378	28,472
	IFIC, Principal D/A 2015-16 (2n Half)	1001-095845-041	20,697	21,002
	IFIC, Principal D/A 2016-17 (1st Half)	1001-026339-041	108,701	105,671
	IFIC, Principal D/A 2016-17 (2nd Half)	0170140254041	32,347	32,375
	IFIC, Principal, D/A 2017-18 (1st half)	0170181439041	30,847	31,045
	IFIC, Principal D/A 2017-18 (2nd Half)	0170216290041	26,429	26,636
	IFIC, Principal D/A 2018-19 (1st Half)	0100100184041	69,894	650,107
	IFIC, Principal D/A 2018-19 (2nd Half)	0100100213041	8,976	9,575
	Jamuna Bank Kakrail D/A 2019-20 (1st Half)	0090320000816	7,011	7,619
	Jamuna Bank Kakrail D/A 2019-20 (2nd Half)	0090320000941	20,740	21,246
	Jamuna Bank Kakrail D/A 2020-21 (1ST Half)	0090320000996	487,434	485,823
	Jamuna Bank Kakrail D/A 2020-21 (2nd Half)	0090320001137	9,248	9,896
	Jamuna Bank Kakrail D/A 2021-22 (1ST Half)	0090320001217	23,169	23,788
	IFIC, Principal D/A 2021-22 (2nd Half)	100100405041	167,896	162,966
	IFIC, Principal D/A 2022-23 (1st Half)	1001000474041	44,784	44,510
	IFIC, Principal D/A 2022-23 (2nd Half)	0210203125041	72,998	72,089
	IFIC, Principal D/A 2023-24 (1st Half)	0100100389041	56,059	54,847
	IFIC, Principal D/A 2024-25 (1st Half)	0220037600041	69,109	69,314
	Pension Unclaimed D/A, City Bank	1474705721001	1,200,989	
			4,677,849	**4,591,844**

ICB Asset Management PLC. Accounts Department 01970984919

Note No.	Particulers		Amount in BDT	
			31-Mar-26	30-Jun-25
8.00	**Other current assets**			
	Dividend receivable		1,675,733	1,235,985
	Interest receivable on fixed deposit		-	100,000
	Interest receivable on preference share		715,733	715,733
	Interest receivable on listed bond		1,086,175	651,178
	Advanced & Pre- payment (9.02)		203,985	129,746
	Total		**3,681,626**	**2,832,642**
8.02	**Advanced & Pre- payment**			
	Receivable from Company (IAMPLC)		50,016	50,016
	Advanced BSEC Fee		85,994	-
	Advanced Trustee Fee		67,975	79,730
			203,985	**129,746**
	Annexure-D may kindly be seen for details of dividend receivable.			
9.00	**Unit capital**	**Number of Holder**		
	Opening balance		216,603,400	235,897,800
	Add: Unit sold during the period		4,956,200	6,423,900
			221,559,600	**242,321,700**
	Less: Unit surrender by holder		(21,604,100)	(25,718,300)
	Closing balance	260	**199,955,500**	**216,603,400**
	The unit capital represents 1,999,555 numbers of units of taka 100 each.			
10.00	**Unit premium reserve**			
	Opening balance		229,460,355	242,908,873
	Add: Premium on sale of units during the period		3,665,554	4,480,972
			233,125,909	**247,389,845**
	Less: Adjustment against surrender of units during the period		(14,342,411)	(17,929,490)
	Closing balance		**218,783,498**	**229,460,355**
11.00	**Dividend Equalization Reserve**			
	Opening balance		318,207	6,034,919
	Less: Adjustment during the period		-	(5,716,713)
	Closing balance		**318,207**	**318,207**
12.00	**Retained earnings**			
	Opening balance		(104,596,922)	(86,107,733)
			(104,596,922)	**(86,107,733)**
	Add: Net profit for the Period		26,283,290	(18,489,189)
	Closing balance		**(78,313,633)**	**(104,596,922)**
13.00	**Unclaimed/dividend payable**			
	Opening balance		3,861,288	3,795,494
	Add: Addition for this year		-	5,716,713
	Less: Dividend paid to investors account		(1,362)	(5,650,919)
	Closing balance (14.01)		**3,859,927**	**3,861,288**



Note No.	Particulers	Amount in BDT	
		31-Mar-26	30-Jun-25
13.01	**Dividend payable**		
	Dividend Payable for FY 2004-05 (1st half)	7,145	7,145
	Dividend Payable for FY 2004-05 (2nd half)	383	383
	Dividend Payable for FY 2005-06 (1st half)	481	481
	Dividend Payable for FY 2005-06 (2nd half)	335	335
	Dividend Payable for FY 2006-07 (1st half)	20,809	20,809
	Dividend Payable for FY 2006-07 (2nd half)	33,664	33,664
	Dividend Payable for FY 2007-08 (1st half)	1,855	1,855
	Dividend Payable for FY 2007-08 (2nd half)	34,085	34,085
	Dividend Payable for FY 2008-09 (1st half)	178,078	178,078
	Dividend Payable for FY 2008-09 (2nd half)	335,512	335,512
	Dividend Payable for FY 2009-10 (1st half)	170,604	170,604
	Dividend Payable for FY 2009-10 (2nd half)	42,502	42,502
	Dividend Payable for FY 2010-11 (1st half)	4,596	4,596
	Dividend Payable for FY 2010-11 (2nd half)	6,532	6,532
	Dividend Payable for FY 2011-12 (1st half)	9,239	9,239
	Dividend Payable for FY 2011-12 (2nd half)	13,204	13,204
	Dividend Payable for FY 2012-13 (1st half)	196,626	196,626
	Dividend Payable for FY 2012-13 (2nd half)	766,175	766,175
	Dividend Payable for FY 2013-14 (1st half)	192,814	192,814
	Dividend Payable for FY 2013-14 (2nd half)	190,455	190,455
	Dividend Payable for FY 2014-15 (1st half)	6,481	6,481
	Dividend Payable for FY 2014-15 (2nd half)	4,662	4,662
	Dividend Payable for FY 2015-16 (1st half)	20,540	24,438
	Dividend Payable for FY 2015-16 (2nd half)	4,421	4,668
	Dividend Payable for FY 2016-17 (1st half)	88,218	88,608
	Dividend Payable for FY 2016-17 (2nd half)	3,772	3,220
	Dividend Payable for FY 2017-18 (1st half)	19,288	15,697
	Dividend Payable for FY 2017-18 (2nd half)	2,444	2,513
	Dividend Payable for FY 2018-19 (1st half)	577,962	578,138
	Dividend Payable for FY 2018-19 (2nd half)	8,031	8,100
	Dividend Payable for FY 2019-20 (1st half)	9,747	9,818
	Dividend Payable for FY 2019-20 (2nd Half)	22,991	23,030
	Dividend Payable for FY 2020-21 (1st half)	477,445	477,558
	Dividend Payable for FY 2020-21 (2nd half)	11,520	11,643
	Dividend Payable for FY 2021-22 (1st half)	24,650	24,814
	Dividend Payable for FY 2021-22 (2nd half)	147,733	147,879
	Dividend Payable for FY 2022-23 (1st half)	52,110	52,109
	Dividend Payable for FY 2022-23 (2nd half)	62,336	62,335
	Dividend Payable for FY 2023-24 (1st half)	44,689	44,689
	Dividend Payable for FY 2024-25 (1st half)	65,794	65,794
	Total	**3,859,927**	**3,861,288**
14.00	**Current liabilities**		
	Management fee payable to ICB AMPLC	5,118,946	7,244,888
	Custodian fee payable to ICB	255,985	372,787
	Annual fee payable to BSEC	-	14,898
	Commission payable to unit sales agents	-	8,124
	Audit fee payable	40,250	40,250
	Payable for purchase of share	-	440
	Un-adjusted amount of SIP	12,914	868
	Share Application money	440	-
	Total	**5,428,535**	**7,682,255**



Note No.	Particulers	Amount in BDT	
		31-Mar-26	30-Jun-25
15.00	**Non Performing Investment**		
	Total Cost Value	73,780,185	98,438,339
	Less:Total Market Value	(20,249,624)	(16,322,119)
	Accumulated Erosion/Deficit Value	**53,530,561**	**82,116,220**

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)	Market Price (BDT)
CEMENT	8873714	3128811	-	-
ENGINEERING	6,583,741	2,991,701	6,583,741	2,069,753
FINANCIAL INSTITUTIONS	8,766,764	1,833,306	58,956,192	8,680,766
FUEL AND POWER	5,969,155	2,501,400	-	-
INSURANCE	29,625,908	5,104,413	29,625,908	5,470,599
TEXTILE	4,631,109	2,035,000	463,675	101,000
MUTUAL FUNDS	6,520,971	2,654,993	-	-
TRAVEL AND LEISURE	2,808,823	-	2,808,823	-
Sub Total	**73,780,185**	**20,249,624**	**98,438,339**	**16,322,119**

16.00	**Net asset value (NAV) per unit-at cost price**		
	Total assets (Investment considered at cost price)	563,905,504	638,547,404
	Less: Liabilities	(9,288,462)	(11,543,543)
	Net asset value (NAV)	**554,617,043**	**627,003,861**
	Number of units	1,999,555	2,166,034
	NAV per unit at cost	**277.37**	**289.47**
17.00	**Net asset value (NAV) per unit-at market price**		
	Total assets	350,032,034	353,328,583
	Less: Liabilities	(9,288,462)	(11,543,543)
	Net asset value (NAV)	**340,743,573**	**341,785,040**
	Number of units	1,999,555	2,166,034
	NAV per unit at market value	**170.41**	**157.79**

Note No.	Particulers	Amount in BDT	
		01.07.2025 To 31.03.2026	01.07.2024 To 31.03.2025
18.00	**Profit on Sale of Investments**	(61,034,391)	1,447,852
	N.B: Details have been shown in "Annexure-B"		
19.00	**Dividend from Investment in Securities**	7,504,848	14,450,632
	N.B: Details have been shown in "Annexure-C"		
20.00	**Interest on Bank Deposits and Bonds**		
	Short term deposits	583,222	242,907
	Listed bonds	4,726,647	3,492,421
	Fixed deposit	200,000	888,834
		5,509,869	4,624,162
21.00	**Management Fee**	5,118,945	5,557,301

Calculation for the Year

Average NAV (Total NAV/No. of NAV	%	354,602,197	
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	104,602,197	1,177,849
Exc. Taka 50 cr.	1.5		
Management Fee			5,118,945

22.00	**Trustee Fee**	266,195	295,418

Calculation for the Year

Average NAV (Total NAV/No. of NAV Week)	354,602,197
Percentage of Custodian Fee	0
Trustee Fee	266,195

23.00	**Custodian Fee**	255,985	288,918

Calculation for the Year

Monthly Average Securities Value (Total Listed and Nonlisted/No. of Month)	341,002,292
Parcentage of Custodian Fee	0.10
Custodian Fee	255,985

24.00	**Annual BSEC Fee**	255,791	286,664

Calculation for the Year

Net Asset Value (NAV) of the Fund or Tk 0.1 Lac (Higher One)	340,743,572.84
Parcentage of BSEC Fee	0.10
Annual BSEC Fee	255,791

25.00	**Commission to agents**	-	8,124

Calculation for the Year

Total Sale (Without Head office)	
Parcentage of Total Sale	0.50
Commission to agents	-

26.00	**Other operating expenses**		
	Printing and stationery	190	32,790
	Bank charges	26,957	25,680
	Excise Duty	54,450	37,300
	Advertisement & publicity expenses	83,822	166,866
	CDBL charges	3,945	8,980
	Dividend distribution expenses	-	4,782
		169,364	276,398
27.00	**Earnings per unit**		
	Net profit for the year	26,283,290	3,118,794
	Number of units	1,999,555	2,278,489
	Earnings per unit	13.14	1.37

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

ICB Asset Management PLC. Accounts Department 01970064919

Note No.	Particulers	Amount in BDT	
		01.07.2025 To 31.03.2026	01.07.2024 To 31.03.2025
28.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities	7,504,848	14,450,632
	Add: Previous year Dividend Receivable	1,235,985	1,898,204
		8,740,834	**16,348,836**
	Less: Current year Dividend Receivable	(1,675,733)	(4,103,573)
		7,065,100	**12,245,262**
29.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds	5,509,869	4,624,162
	Add: Previous year Interest Receivable on FDR & Bonds	1,466,911	1,111,010
		6,976,780	**5,735,172**
	Less: Current year Interest Receivable on FDR & Bonds	(1,801,908)	(1,434,826)
		5,174,872	**4,300,346**
30.00	**Payment of Fees & Expenses**		
	Total Expenses	6,106,530	6,747,324
	Add: Previous year Operating Expenses payable (N: 30.01)	7,552,069	9,345,975
		13,658,599	**16,093,299**
	Less: Current year Operating Expenses payable (N: 30.02)	(5,224,110)	(6,176,914)
		8,434,489	**9,916,385**
30.01	**Previous year Operating Expenses payable**		
	Current Liabilities (Previous Year)	7,681,815	9,460,369
	Less: Advance Payment of Fees, Tax & Suspense's	(129,746)	(114,394)
		7,552,069	**9,345,975**
30.02	**Current year Operating Expenses payable**		
	Current Liabilities (Current Year)	5,428,535	6,176,914
	Less: Advance Payment of Fees, Tax & Suspense's	(204,425)	-
		5,224,110	**6,176,914**
31.00	**Sale of Securities (at Cost)**		
	Sales from direct share (Investment at cost price)	95,832,260	49,905,294
	Add: Previous year Receivable from ISTCL	50,016	986,757
		95,882,277	**50,892,051**
	Less: Current year Receivable from ISTCL	(50,016)	(6,133,743)
		95,832,260	**44,758,309**
32.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	7,431,055	23,408,653
	Add: Purchase of Unit Certificates	-	9,681,090
		7,431,055	**33,089,743**
	Less: Current year payable to ISTCL	-	-
		7,431,055	**33,089,743**
33.00	**Dividend paid during the year**		
	Dividend declared during the year	-	5,716,713
	Add: Previous year dividend payable	3,861,288	3,795,494
		3,861,288	**9,512,207**
	Less: Current year dividend payable	(3,859,927)	(3,861,288)
		1,361	**5,650,919**
34.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	(54,126,203.76)	13,775,422
	Operating Cash Flow Before Changes in Working Capital	**(54,126,203.76)**	**13,775,422**
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (34.01)	(774,745)	(2,529,186)
	Decrease/(Increase) of Current Liabilities (N: 34.02)	(2,327,959)	(3,169,061)
		(3,102,704)	**(5,698,247)**
34.01	**Decrease/(Increase) of Other Current Assets**		
	Add: Previous year Dividend Receivable	1,235,985	1,898,204
	Less: Current year Dividend Receivable	(1,675,733)	(4,103,573)
		(439,748)	**(2,205,369)**

ICB Asset Management PLC. Accounts Department

Note No.	Particulers	Amount in BDT	
		01.07.2025 To 31.03.2026	01.07.2024 To 31.03.2025
	Add: Previous year Interest Receivable on FDR & Bonds	1,466,911	1,111,010
	Less: Current year Interest Receivable on FDR & Bonds	(1,801,908)	(1,434,826)
		(774,745)	**(2,529,186)**
34.02	**(Decrease)/Increase of Current Liabilities**		
	Add: Previous Year Operating Expenses payable	7,552,069	9,345,975
	Less: Current Year Operating Expenses payable	(5,224,110)	(6,176,914)
		(2,327,959)	**(3,169,061)**
	Net Cash Generated from Operating Activities	**(57,228,908)**	**8,077,175**
35.00	**Net operating cash flow per unit**		
	Net cash inflow/(outflow) from operating activities	(57,228,908)	8,077,175
	Number of units	1,999,555	2,278,489
		(28.62)	**3.54**

Net operating cash flow per unit (NOCFPU) has been decreased due to a increase of Capital Loss than the previous period.

36.00	**Profit and Earnings Per Unit available for Distribution**		
	Retained Earnings Brought Forward	(104,596,922)	(86,107,733)
	Less: Dividend Paid	-	-
		(104,596,922)	**(86,107,733)**
	Add: Profit for the Period	26,283,290	3,118,794
		(78,313,633)	**(82,988,939)**
	Add: Dividend Equalization Reserve	318,207	318,206
		(77,995,426)	**(82,670,733)**
	Number of Units	1,999,555	2,278,489
	Profit Available for Distribution	**(39.01)**	**(36.28)**

37.00 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 PENSION HOLDERS' UNIT FUND
STATEMENT OF PORTFOLIO
AS ON March 31, 2026

ANNEXURE-A

SL	Company Name	No. of Shares	Cost price		Market value					% of Total Asset (at cost)
			Rate	Total	DSE	CSE	Average	Total Market Price	Appreciation/ Erosion	
BANK										
1	AB BANK PLC	198,738	30.14	5,990,310.12	5.90	5.90	5.90	1,172,554.20	(4,817,756)	1.06%
2	BANK ASIA PLC	160,000	18.72	2,994,892.55	21.30	20.70	21.00	3,360,000.00	365,107	0.53%
3	BRAC BANK PLC	8,550	46.07	393,900.80	67.00	67.00	67.00	572,850.00	178,949	0.07%
4	MERCANTILE BANK PLC	214,200	13.17	2,820,484.18	8.60	8.80	8.70	1,863,540.00	(956,944)	0.50%
5	SOUTHEAST BANK PLC	6,271	13.73	86,085.07	9.60	9.70	9.65	60,515.15	(25,570)	0.02%
6	UNITED COMMERCIAL BANK PLC	825,000	13.95	11,509,776.32	9.50	9.40	9.45	7,796,250.00	(3,713,526)	2.04%
Sector Total:		**1,412,759**		**23,795,449.04**				**14,825,709.35**	**(8,969,740)**	4.22%
CEMENT										0.00%
7	MEGHNA CEMENT MILLS PLC	99,013	89.62	8,873,713.65	31.60	31.00	31.30	3,099,106.90	(5,774,607)	1.57%
Sector Total:		**99,013**	**89.62**	**8,873,713.65**				**3,099,106.90**	**(5,774,607)**	1.57%
CERAMICS SECTOR										0.00%
8	RAK CERAMICS (BD) LIMITED	800,000	54.75	43,802,515.77	22.10	23.00	22.55	18,040,000.00	(25,762,516)	7.77%
Sector Total:		**800,000**		**43,802,515.77**				**18,040,000.00**	**(25,762,516)**	7.77%
CORPORATE BOND										0.00%
9	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)	1.31%
10	IBBL 2ND PERPETUAL MUDARABA BOND	1,596	5,000.00	7,980,000.00	4,200.00	4,017.50	4,108.75	6,557,565.00	(1,422,435)	1.42%
Sector Total:		**3,072**		**15,360,000.00**				**11,575,965.00**	**(3,784,035)**	2.72%
ENGINEERING										0.00%
11	AFTAB AUTOMOBILES LIMITED	109,750	89.97	9,874,450.69	29.00	28.50	28.75	3,155,312.50	(6,719,138)	1.75%
12	ATLAS BANGLADESH LTD.	37,026	177.81	6,583,741.02	76.80	0.00	76.80	2,843,596.80	(3,740,144)	1.17%
13	BBS CABLES PLC	103,500	51.15	5,293,935.85	19.30	19.20	19.25	1,992,375.00	(3,301,561)	0.94%
14	BSRM STEELS LIMITED	150,000	80.60	12,089,665.77	67.20	67.70	67.45	10,117,500.00	(1,972,166)	2.14%
15	GPH ISPAT LTD.	76,387	45.51	3,476,250.82	16.30	15.90	16.10	1,229,830.70	(2,246,420)	0.62%
16	KDS ACCESSORIES LIMITED	131,250	50.71	6,655,671.38	39.50	39.10	39.30	5,158,125.00	(1,497,546)	1.18%
17	RUNNER AUTOMOBILES PLC	100,000	54.65	5,464,529.25	39.60	39.90	39.75	3,975,000.00	(1,489,529)	0.97%
Sector Total:		**707,913**		**49,438,244.78**				**28,471,740.00**	**(20,966,505)**	8.77%
FINANCIAL INSTITUTIONS										0.00%
18	DBH FINANCE PLC	153,000	46.77	7,156,555.32	36.40	37.00	36.70	5,615,100.00	(1,541,455)	1.27%
19	IDLC FINANCE PLC	158,686	47.42	7,524,294.77	39.50	41.00	40.25	6,387,111.50	(1,137,183)	1.33%
20	UNION CAPITAL LIMITED	50,000	27.24	1,361,905.19	5.30	5.30	5.30	265,000.00	(1,096,905)	0.24%
21	UTTARA FINANCE AND INVESTMENTS LIM	113,695	65.13	7,404,859.20	13.00	14.10	13.55	1,540,567.25	(5,864,292)	1.31%
Sector Total:		**475,381**		**23,447,614.48**				**13,807,778.75**	**(9,639,836)**	4.16%
FOOD AND ALLIED										0.00%
22	BATBC LIMITED	65,536	468.31	30,691,386.66	221.30	222.20	221.75	14,532,608.00	(16,158,779)	5.44%
23	GOLDEN HARVEST AGRO INDUSTRIES LT	500,000	22.90	11,447,824.48	11.80	11.80	11.80	5,900,000.00	(5,547,824)	2.03%
24	OLYMPIC INDUSTRIES PLC	89,500	161.87	14,487,742.79	147.10	142.20	144.65	12,946,175.00	(1,541,568)	2.57%
Sector Total:		**655,036**		**56,626,953.93**				**33,378,783.00**	**(23,248,171)**	10.04%
FUEL AND POWER										0.00%
25	ASSOCIATED OXYGEN LIMITED	13,500	32.98	445,256.08	16.30	16.00	16.15	218,025.00	(227,231)	0.08%
26	DHAKA ELECTRIC SUPPLY COMPANY LTD	100,000	55.24	5,523,899.09	22.60	22.10	22.35	2,235,000.00	(3,288,899)	0.98%
27	DOREEN POWER GENERATIONS & SYSTE	72,774	68.90	5,014,059.78	26.40	26.70	26.55	1,932,149.70	(3,081,910)	0.89%
28	KHULNA POWER COMPANY LIMITED	30,454	41.91	1,276,447.20	10.70	10.90	10.80	328,903.20	(947,544)	0.23%
29	LINDE BANGLADESH LIMITED	5,000	1,397.02	6,985,123.57	750.60	755.10	752.85	3,764,250.00	(3,220,874)	1.24%
30	MJL BANGLADESH PLC	265,003	100.30	26,580,276.28	89.00	88.50	88.75	23,519,016.25	(3,061,260)	4.71%
31	SHAHJIBAZAR POWER CO. LTD.	162,240	98.88	16,041,953.42	47.20	47.10	47.15	7,649,616.00	(8,392,337)	2.84%
32	SUMMIT POWER LIMITED	373,157	44.64	16,656,372.45	13.80	14.10	13.95	5,205,540.15	(11,450,832)	2.95%
33	TITAS GAS TRANSMISSION AND DISTRIBU	50,000	75.90	3,794,918.58	16.70	17.20	16.95	847,500.00	(2,947,419)	0.67%
34	UNITED POWER GEN. & DIST. CO. LTD.	15,000	278.13	4,171,903.76	116.60	120.00	118.30	1,774,500.00	(2,397,404)	0.74%
Sector Total:		**1,087,128**		**86,490,210.21**				**47,474,500.30**	**(39,015,710)**	15.34%

ICB Asset Management PLC. Accounts Department 01/03/2026

G-SEC (T.BOND)									0.00%
35 05Y BGTB 15/05/2029 [C.R 12.40%]	150,000	100.61	15,091,575.00	107.06	107.06	107.06	16,059,000.00	967,425	2.68%
36 15Y BGTB 27/03/2039 [C.R 12.15%]	100,000	99.64	9,964,460.00	113.19	115.49	114.34	11,434,000.00	1,469,540	1.77%
37 5Y BGTB 13/12/2028 [C.R 10.35%]	118,000	93.78	11,065,604.20	101.51	101.51	101.51	11,978,180.00	912,576	1.96%
Sector Total:	**368,000**		**36,121,639.20**				**39,471,180.00**	**3,349,541**	6.41%
INSURANCE									0.00%
38 AGRANI INSURANCE PLC	53,000	42.10	2,231,155.03	20.90	0.00	20.90	1,107,700.00	(1,123,455)	0.40%
39 ASIA PACIFIC GENERAL INSURANCE PLC	60,000	49.25	2,955,177.15	37.10	33.70	35.40	2,124,000.00	(831,177)	0.52%
40 DELTA LIFE INSURANCE COMPANY LTD	30,000	132.63	3,978,922.36	71.60	74.00	72.80	2,184,000.00	(1,794,922)	0.71%
41 FAREAST ISLAMI LIFE INSURANCE CO. LT	221,931	133.49	29,625,908.29	21.20	24.20	22.70	5,037,833.70	(24,588,075)	5.25%
42 GREEN DELTA INSURANCE PLC	90,000	102.93	9,263,811.77	52.80	50.50	51.65	4,648,500.00	(4,615,312)	1.64%
43 MERCANTILE ISLAMI INSURANCE PLC	151,036	51.63	7,798,294.37	23.70	25.30	24.50	3,700,382.00	(4,097,912)	1.38%
44 NITOL INSURANCE PLC	131,250	45.17	5,928,865.28	27.30	28.10	27.70	3,635,625.00	(2,293,240)	1.05%
45 PIONEER INSURANCE PLC	220,000	66.86	14,709,139.13	52.10	48.00	50.05	11,011,000.00	(3,698,139)	2.61%
46 POPULAR LIFE INSURANCE CO. LTD	70,000	65.18	4,562,431.70	49.30	50.00	49.65	3,475,500.00	(1,086,932)	0.81%
47 PRAGATI INSURANCE PLC	69,204	57.76	3,997,392.68	68.00	81.80	74.90	5,183,379.60	1,185,987	0.71%
48 PRIME INSURANCE COMPANY LTD.	75,000	48.52	3,639,231.97	31.70	29.10	30.40	2,280,000.00	(1,359,232)	0.65%
49 PRIME ISLAMI LIFE INSURANCE LTD.	55,000	77.10	4,240,271.85	34.30	34.90	34.60	1,903,000.00	(2,337,272)	0.75%
50 RELIANCE INSURANCE LTD	21,610	58.15	1,256,680.86	69.00	65.40	67.20	1,452,192.00	195,511	0.22%
Sector Total:	**1,248,031**		**94,187,282.44**				**47,743,112.30**	**(46,444,170)**	16.70%
IT SECTOR									0.00%
51 AAMRA TECHNOLOGIES LIMITED	129,032	36.34	4,689,545.35	13.50	15.50	14.50	1,870,964.00	(2,818,581)	0.83%
Sector Total:	**129,032**		**4,689,545.35**				**1,870,964.00**	**(2,818,581)**	0.83%
MISCELLANEOUS									0.00%
52 BANGLADESH SHIPPING CORPORATION	35,000	116.82	4,088,746.20	106.50	106.70	106.60	3,731,000.00	(357,746)	0.73%
Sector Total:	**35,000**		**4,088,746.20**				**3,731,000.00**	**(357,746)**	0.73%
PHARMACEUTICALS AND CHEMICALS									0.00%
53 ACI FORMULATIONS PLC	15,000	142.12	2,131,798.60	136.50	141.60	139.05	2,085,750.00	(46,049)	0.38%
54 ACME LABORATORIES LTD.	42,000	85.39	3,586,444.02	75.50	76.00	75.75	3,181,500.00	(404,944)	0.64%
55 JMI HOSPITAL REQUISITE MANUFACTURI	75,000	73.67	5,525,133.50	42.70	42.10	42.40	3,180,000.00	(2,345,134)	0.98%
56 ORION PHARMA LTD	30,000	83.41	2,502,238.75	28.80	29.10	28.95	868,500.00	(1,633,739)	0.44%
57 RENATA PLC	4,980	1,144.65	5,700,381.19	423.20	0.00	423.20	2,107,536.00	(3,592,845)	1.01%
58 SQUARE PHARMACEUTICALS PLC	20,000	200.97	4,019,380.16	210.80	212.30	211.55	4,231,000.00	211,620	0.71%
Sector Total:	**186,980**		**23,465,376.22**				**15,654,286.00**	**(7,811,090)**	4.16%
TELECOMMUNICATION									0.00%
59 BANGLADESH SUBMARINE CABLES PLC	70,000	179.95	12,596,247.53	138.00	140.00	139.00	9,730,000.00	(2,866,248)	2.23%
60 GRAMEEN PHONE LTD.	50,000	292.19	14,609,473.64	244.00	246.00	245.00	12,250,000.00	(2,359,474)	2.59%
Sector Total:	**120,000**		**27,205,721.17**				**21,980,000.00**	**(5,225,721)**	4.82%
TEXTILE									0.00%
61 GENERATION NEXT FASHIONS LTD.	550,000	8.42	4,631,109.09	3.50	3.50	3.50	1,925,000.00	(2,706,109)	0.82%
62 MATIN SPINNING MILLS PLC	50,000	51.77	2,588,602.26	46.30	46.30	46.30	2,315,000.00	(273,602)	0.46%
63 SHARP INDUSTRIES PLC	53,700	110.75	5,947,302.37	16.40	17.50	16.95	910,215.00	(5,037,087)	1.05%
64 SQUARE TEXTILES PLC	100,000	60.01	6,000,504.64	48.00	46.20	47.10	4,710,000.00	(1,290,505)	1.06%
Sector Total:	**753,700**		**19,167,518.36**				**9,860,215.00**	**(9,307,303)**	3.40%
TRAVEL AND LEISURE									0.00%
65 UNITED AIRWAYS (BD) LTD.	186,829	15.03	2,808,822.50	0.00	0.00	0.00	0.00	(2,808,823)	0.50%
Sector Total:	**186,829**		**2,808,822.50**				**0.00**	**(2,808,823)**	0.50%

ICB Asset Management Co. PLC. Accounts Department 01970934919

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										
66	ICB AMCL Second NRB Unit Fund	596,049	11.35	6,764,142.00	8.40	5,006,811.60	(1,757,330)	5,006,811.60	(1,757,330)	1.20%
Sector Total:		**596,049**		**6,764,142.00**		**5,006,811.60**	**(1,757,330)**	**5,006,811.60**	**(1,757,330)**	1.20%
CLOSE-END MUTUAL FUNDS										0.00%
67	EBL NRB MUTUAL FUND	49,998	6.61	330,632.52	3.10	154,993.80	(175,639)	154,993.80	(175,639)	0.06%
68	L R GLOBAL BANGLADESH M F ONE	700,000	8.84	6,190,338.07	3.30	2,310,000.00	(3,880,338)	5134850	(1,055,488)	1.10%
Sector Total:		**749,998**		**6,520,970.59**		**2,464,993.80**	**(4,055,977)**	**5,289,843.80**	**(1,231,127)**	1.16%
PREFERENCE SHARE										0.00%
69	BANGLADESH DEVELOPMENT COMPANY	23,000	100.00	2,300,000.00	0.00	0.00	(2,300,000)	-0.01	(2,300,000)	0.41%
Sector Total:		**23,000**		**2,300,000.00**		**0.00**	**(2,300,000)**	**-0.01**	**(2,300,000)**	0.41%
Grand Total:		**9,636,921**		**535,154,465.89**		**318,456,146.00**	**(216,698,319)**	**321,280,995.99**	**(213,873,470)**	**94.90%**



ICB AMCL PENSION HOLDERS 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	AB BANK PLC	200,000	6.68	30.14	1,336,650.00	(4,691,710)
2	BANK ASIA PLC	25,000	19.53	18.53	488,276.25	25,081
	Sub Total:					**(4,666,629)**
ENGINEERING						
3	AFTAB AUTOMOBILES LIMITED	500	39.10	89.97	19,551.00	(25,435)
	Sub Total:					**(25,435)**
FINANCIAL INSTITUTIONS						
4	BANGLADESH INDUSTRIAL FIN. CO. LTD.	151,222	1.02	34.49	153,949.67	(5,062,007)
5	FIRST FINANCE LIMITED	200,643	2.56	15.20	514,151.90	(2,536,056)
6	INTERNATIONAL LEASING & FINANCIAL SERVICES LTD	265,655	0.64	35.77	168,748.26	(9,333,651)
7	PREMIER LEASING & FINANCE LIMITED	826,875	0.35	16.66	288,901.31	(13,488,903)
8	PRIME FINANCE & INVESTMENT LTD.	54,012	1.20	50.96	64,652.36	(2,687,697)
9	UNION CAPITAL LIMITED	556,375	4.59	27.24	2,555,706.02	(12,598,751)
10	UTTARA FINANCE AND INVESTMENTS LIMITED	11,305	11.96	65.13	135,170.23	(601,115)
	Sub Total:					**(46,308,180)**
FUEL AND POWER						
11	ASSOCIATED OXYGEN LIMITED	162,000	15.26	32.98	2,472,204.00	(2,870,925)
12	DOREEN POWER GENERATIONS & SYSTEMS LTD	39,226	25.86	68.90	1,014,207.13	(1,688,428)
13	KHULNA POWER COMPANY LIMITED	69,546	10.28	41.91	715,195.13	(2,199,750)
14	SUMMIT POWER LIMITED	126,843	12.23	44.64	1,551,280.98	(4,110,534)
	Sub Total:					**(10,869,637)**
INSURANCE						
15	PRAGATI INSURANCE PLC	188,663	75.00	57.76	14,150,089.82	3,252,453
16	TRUST ISLAMI LIFE INSURANCE LIMITED	72,406	56.35	52.56	4,079,740.89	273,764
	Sub Total:					**3,526,218**
PHARMACEUTICALS AND CHEMICALS						
17	ACME PESTICIDES LIMITED	50,000	16.86	31.98	842,887.50	(756,103)
	Sub Total:					**(756,103)**
SERVICES AND REAL ESTATE						
18	SUMMIT ALLIANCE PORT LIMITED	105,283	39.33	54.31	4,140,772.32	(1,576,684)
	Sub Total:					**(1,576,684)**
TEXTILE						
19	TALLU SPINNING MILLS LTD.	20,000	5.29	23.18	105,735.00	(357,941)
	Sub Total:					**(357,941)**
	Grand Total:					**(61,034,391)**

ICB AMCL PENSION HOLDERS UNIT FUND

DIVIDEND INCOME: FROM 01 JULY-2025 TO 31 MARCH-2026 (FY-2025-2026)

ANNEXURE-C

Sl No.	Company Name	Div. Per S	No Share	Gross Dividend
1	POPULAR LIFE INSURANCE CO. LTD	2.00	70,000	140,000
2	PRAGATI INSURANCE LTD.			39
3	GRAMEEN PHONE LTD.	11.00	50,000	550,000
4	MONNO CERAMIC FOLIO			400
5	BANGLADESH SUBMARINE CABLES PLC	4.00	70,000	280,000
6	BSRM STEELS LIMITED	5.00	150,000	750,000
7	SUMMIT POWER LIMITED	1.05	500,000	525,000
8	MATIN SPINNING MILLS PLC	3.50	50,000	175,000
9	KDS ACCESSORIES LIMITED	1.00	131,250	131,250
10	SQUARE PHARMACEUTICALS PLC	12.00	15,000	180,000
11	SQUARE TEXTILES PLC	3.20	100,000	320,000
12	OLYMPIC INDUSTRIES PLC	3.00	89,500	268,500
13	RENATA PLC	5.50	4,980	27,390
14	MJL BANGLADESH PLC	5.20	265,003	1,378,016
15	TITAS GAS TRANSMISSION AND DISTRIBU	0.20	50,000	10,000
16	UNITED POWER GEN. & DIST. CO. LTD.	6.50	15,000	97,500
17	ACME LABORATORIES LTD.	3.50	42,000	147,000
18	KHULNA POWER COMPANY LIMITED	0.50	100,000	50,000
19	AFTAB AUTOMOBILES LIMITED	1.00	109,750	109,750
20	DOREEN POWER GENERATIONS & SYSTI	1.00	112,000	112,000
21	ACME PESTICIDES LIMITED	0.00	50,000	50
22	GOLDEN HARVEST AGRO INDUSTRIES LT	0.10	500,000	50,000
23	RUNNER AUTOMOBILES PLC	1.00	100,000	100,000
24	JMI HOSPITAL REQUISITE MANUFACTURI	0.50	75,000	37,500
25	SHAHJIBAZAR POWER CO. LTD.	2.00	162,240	324,480
26	BANGLADESH SHIPPING CORPORATION	2.50	35,000	87,500
27	GPH ISPAT LTD.	0.50	76,387	38,194
28	ASSOCIATED OXYGEN LIMITED			-17,550
29	RAK CERAMICS (BD) LIMITED	1.00	800,000	800,000
30	GRAMEEN PHONE LTD.	10.50	50,000	525,000
31	GREEN DELTA INSURANCE PLC	2.70	90,000	243,000
32	RELIANCE INSURANCE LTD	3.00	21,610	64,830
			Total=	**7,504,848**

ICB Asset Management PLC. Accounts Department 01970004919

ICB AMCL PENSION HOLDERS UNIT FUND

DIVIDEND RECEIVABLE AS ON 31 MARCH-2026 (FY-2025-2026)

ANNEXURE-D

Sl NO.	Company Name	Div. Per Sh	No Share	Gross Dividend
1	AAMRA TECHNOLOGIES LIMITED	0.10	129,032	12,903
2	ORION PHARMA LTD	1.00	30,000	30,000
3	RAK CERAMICS (BD) LIMITED	1.00	800,000	800,000
4	GRAMEEN PHONE LTD.	10.50	50,000.00	525,000
5	GREEN DELTA INSURANCE PLC	2.70	90,000.00	243,000
6	RELIANCE INSURANCE LTD	3.00	21,610.00	64,830
			Total=	**1,675,733**