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ICB AMCL SHOTOBORSHO UNIT FUND
TRUSTEE : ICB CAPITAL MANAGEMENT LIMITED
CUSTODIAN : ICB CAPITAL MANAGEMENT LIMITED
SPONSOR : INVESTMENT CORPORATION OF BANGLADESH & ICB ASSET MANAGEMENT PLC

UN-AUDITED FINANCIAL STATEMENTS OF ICB AMCL SHOTOBORSHO UNIT FUND

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

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ICB AMCL SHOTOBORSHO UNIT FUND
Statement of Financial Position (Un-audited)
as at June 30, 2026

Particulars	Notes	Amount in Taka 30-Jun-26	Amount in Taka 31-Dec-25
Assets			
Non-current Assets		**800,290**	**1,067,056**
Deferred Revenue Expenditure	9.00	800,290	1,067,056
Current Assets		**275,415,531**	**248,793,482**
Investment in Listed Securities	5.00	266,906,702	227,867,267
Investment in Money market (FDR & T-Bill)	6.00	-	10,000,000
Cash & Cash Equivalents	7.00	7,234,935	5,659,183
Other Current Assets	8.00	1,273,894	5,267,032
Total Assets		**276,215,821**	**249,860,538**
Equity and Liabilities			
Equity:		**273,323,708**	**244,218,386**
Unit Capital	10.00	313,076,990	316,216,380
Unit Premium Reserve	11.00	6,923,973	6,150,021
Dividend Equalization Fund	12.00	241,647	241,647
Retained Earnings	13.00	(46,918,902)	(78,389,662)
Liabilities :		**2,892,114**	**5,642,152**
Unclaimed/ Dividend Payable	14.00	124,870	124,870
Current Liabilities	15.00	2,767,244	5,517,282
Total Equity and Liabilities		**276,215,821**	**249,860,538**
Net Asset Value (NAV) Per Unit			
Net Asset Value-at Cost	16.00	**11.65**	**11.46**
Net Asset Value-at Market	17.00	**8.73**	**7.72**

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

Chief Executive Officer
ICB Asset Management PLC

Chairman, Trustee Committee
ICB Capital Management Ltd.

Head of Finance & Accounts
ICB Asset Management PLC

Member, Trustee Committee
ICB Capital Management Ltd.

Place: Dhaka
Date: 23 July 2026

ICB AMCL SHOTOBORSHO UNIT FUND

Statement of Profit or Loss and Other Comprehensive Income (Un-audited)

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

Particulars	Notes	Amount in Taka Jan 01, 2026 to Jun 30, 2026	Amount in Taka Jan 01, 2025 to Jun 30, 2025	Amount in Taka April 01, 2026 to Jun 30, 2026	Amount in Taka April 01, 2025 to Jun 30, 2025
Income					
Profit on Sale of Investments	18.00	2,185,973	939,816	1,063,474	939,816
Dividend from Investment in Shares	19.00	4,039,236	4,748,139	2,365,240	1,683,089
Interest on Bank deposit & Bonds	20.00	1,999,778	2,375,282	1,091,467	1,289,129
Total Income		**8,224,987**	**8,063,237**	**4,520,181**	**3,912,034**
Expenses					
Management Fee	21.00	2,606,246	2,564,992	1,312,285	1,259,453
Trustee Fee	22.00	124,161	122,051	62,545	59,673
Custodian Fee	23.00	120,919	115,402	61,491	57,027
Annual BSEC Fee	24.00	135,539	120,095	73,869	56,378
Audit Fee		40,000	36,225	-	-
Other Expenses	25.00	90,540	132,984	53,705	37,932
Preliminary Expenses Written Off		266,766	266,766	133,383	133,383
Total Expenses		**3,384,170**	**3,358,514**	**1,697,279**	**1,603,846**
Profit Before Provision		**4,840,816**	**4,704,722**	**2,822,902**	**2,308,188**
(Provision)/Write back of provision against diminution in value of investment	5.04	26,629,944	(18,954,360)	22,024,439	(16,269,896)
Net Income for the period ended June 30, 2026		**31,470,760**	**(14,249,638)**	**24,847,341**	**(13,961,709)**
Earnings Per Unit (EPU)	26.00	**1.01**	**(0.45)**	**0.79**	**(0.44)**

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

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

Chief Executive Officer
(ICB Asset Management PLC)

Chairman, Trustee Committee
ICB Capital Management Ltd.

Head of Finance & Accounts
(ICB Asset Management PLC)

Member, Trustee Committee
ICB Capital Management Ltd.

Place: Dhaka
Date: 23 July 2026

ICB AMCL SHOTOBORSHO UNIT FUND
Statement of Changes in Equity (Un-audited)
For the period ended from January 01, 2026 to June 30, 2026

(Amount in Taka)

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2026	**316,216,380**	**6,150,021**	**241,647**	**(78,389,662)**	**244,218,386**
Unit Capital	(3,139,390)	-	-	-	(3,139,390)
Unit Premium Reserve	-	773,952	-	-	773,952
Dividend Paid for FY 2024	-	-	-	-	-
Net Income for the period ended June 30, 2026	-	-	-	31,470,760	31,470,760
Balance as at June 30, 2026	**313,076,990**	**6,923,973**	**241,647**	**(46,918,902)**	**273,323,708**

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

(Amount in Taka)

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Fund	Retained Earnings	Total Equity
Balance as at January 01, 2025	**321,332,510**	**4,828,080**	**3,454,972**	**(68,389,408)**	**261,226,154**
Unit Capital	(2,118,000)	-	-	-	(2,118,000)
Unit Premium Reserve	-	535,617	-	-	535,617
Dividend Equalization Fund	-	-	-	-	-
Dividend Paid for FY 2024	-	-	(3,213,325)	-	(3,213,325)
Net Income for the period ended June 30, 2025	-	-	-	(14,249,638)	(14,249,638)
Balance as at June 30, 2025	**319,214,510**	**5,363,696**	**241,647**	**(82,639,045)**	**242,180,808**

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

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

Chief Executive Officer
(ICB Asset Management PLC)

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ICB Capital Management Ltd.

Head of Finance & Accounts
(ICB Asset Management PLC)

Member, Trustee Committee
ICB Capital Management Ltd.

Place: Dhaka
Date: 23 July 2026

ICB AMCL SHOTOBORSHO UNIT FUND
Statement of Cash Flows (Un-audited)
For the period ended from January 01, 2026 to June 30, 2026

Particulars	Notes	Amount in Taka Jan 01, 2026 to Jun 30, 2026	Amount in Taka Jan 01, 2025 to Jun 30, 2025
Cash Flows from Operating Activities			
Dividend from Investment in Securities	27.00	7,079,782	7,805,007
Interest on Bank Deposits & Bonds	28.00	2,854,190	3,410,832
Profit on Sale of Investments	18.00	2,185,973	939,816
Payment of Fees & Expenses	29.00	(5,769,262)	(6,277,277)
Net Cash Inflows/(Outflows) from Operating Activities		**6,350,682**	**5,878,378**
Cash Flows from Investment Activities			
Sale of Securities (At Cost)	30.00	7,451,217	1,982,775
Purchase of Securities	31.00	(19,860,707)	(21,845,801)
Investment in New FDR			(10,000,000)
Encashment of FDR		10,000,000	-
Encashment of T-Bill		-	24,289,000
Net Cash Inflows/(Outflows) from Investment Activities		**(2,409,490)**	**(5,574,026)**
Cash Flows from Financing Activities			
Unit Capital Sold		6,410	1,088,730
Unit Capital Surrendered		(3,145,800)	(3,206,730)
Premium on Units Sold		(1,412)	(262,554)
Premium on Unit Surrendered		775,363	798,171
Dividend Paid During the year	32.00	-	(3,185,047)
Net Cash Inflows/(Outflows) from Financing Activities		**(2,365,438)**	**(4,767,430)**
Increase/(Decrease) in Cash		**1,575,753**	**(4,463,079)**
Cash & Cash Equivalents at beginning of the period		5,659,183	12,595,735
Cash & Cash Equivalents at end of the period		**7,234,935**	**8,132,656**
Net Operating Cash Flows Per Unit (NOCFPU)	34.00	**0.20**	**0.18**

The financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of
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Head of Finance & Accounts
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ICB Capital Management Ltd.

Place: Dhaka
Date: 23 July 2026

ICB AMCL SHOTOBORSHO UNIT FUND
Notes to the financial statements
As at and for the period ended June 30, 2026

1.00 Introduction

1.01 Legal status and nature of business

The Trust Deed of the Fund was registered on October 19, 2020 under the Trust Act,1882 and Registration Act,1908 .The Fund was registered by the Bangladesh Securities and Exchange Commission (BSEC) on November 10, 2020 under the BSEC (Mutual Fund) Rules 2001 and BSEC (Mutual Fund) Rules 2025. The Fund received consent for issuing Prospectus for public offer from BSEC on February 01, 2021.

ICB Asset Management PLC. is the Manager of the Fund. The company was created as part of the restructuring programme of ICB under Capital Market Development Programme (CMDP) initiated by the Government of the Peoples' Republic of Bangladesh and the Asian Development Bank (ADB). The Company was incorporated as a public limited company under the Companies Act, 1994 with the Registrar of Joint Stock Companies and Firms on March 05, 2000 with an authorized capital of Tk 100 crore and a nominal paid up capital of Tk 2 lac which was subsequently increased to Tk 88.59 crore. Registration of the company with the SEC has been completed on October 14, 2001. The Company became operational from July 01, 2002 as per government gazette notification.

1.02 Objectives of the Fund

ICB AMCL SHOTOBORSHO UNIT FUND is an open-end growth Mutual Fund. The objective of the Fund is to provide attractive dividend to the unit holders by investing the proceeds in the capital market and money market.

2.00 Basis of Accounting

2.01 Statement of compliance

These financial statements are prepared on the accrual basis accounting, under historical cost convention as modified for investments, which are 'market-to-market' and in the International Financial Reporting Standards (IFRSs) so far adopted and applicable to the Fund. The disclosures of information made in accordance with the requirements of Trust Deed, Securities and Exchange Rules 1987, Securities and Exchange Commission's (Mutual Fund) Rules 2001,Securities and Exchange Commission's (Mutual Fund) Rules 2025 and other applicable Rules and Regulations. In case there are differences between IFRS and local statutory requirements such as Mutual Fund Rules, the local regulation has been prevailed.

2.02 Reporting year

These financial statements cover the priod of 06 months from 01 January 2026 to 30 June 2026.

2.03 Functional and Presentation Currency

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

2.04 Basis of Measurement

The financial statements have been prepared on a going concern basis under the historical cost convention in accordance with International Financial Reporting Standards (IFRS).

2.05 Financial Instruments

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

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

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

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

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

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

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 est mates are recognized in the year in which the estimate is revised if the revision affects only that year, or in the year of revision and future years if the revision affects both current and future years.

2.07 Taxation

The income of the fund is exempted from Income Tax as per Income Tax Act, 2023 dated 22 June 2023, under sixth schedule-part A section 10 clauses (ka) and Income Tax Poripatra 2023-24 clause 6; hence no provisio n for tax is required. Source tax is not applicable on cash dividend and interest income of mutual Fund under as per Income Tax Poripatra 2023-24 clause 6.6 (7).

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

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

2.08 Financial Risk Management

ICB Asset Management PLC seeks to reduce financial risks (specially market risk- interest rate, currer cy & 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 company 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:

- Ø Statement of Financial Position
- Ø Statement of Profit or Loss and Other Comprehensive Income
- Ø Statement of Changes in Equity
- Ø Statement of Cash Flows
- Ø Notes to the Financial Statements

3.00 Significant accounting policies

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

3.01 Investment Policy

The investment parameters of the Fund are established in accordance with Clause 3.2 of the Trust Deed. The investment policy for the Unit Funds is prescribed in the Sixth Schedule of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025, read in conjunction with the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001, as amended from time to time. All investments are subject to compliance with applicable regulatory requirements and require prior approval from the Bangladesh Securities and Exchange Commission (BSEC), Bangladesh Bank, and any other relevant authorities, as applicable. The Investment parameters are in accordance with Trust Deed are summaries below:

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

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

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

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

3:01:05 All money collected under the Fund shall be invested only in encashable/transferable instruments.

securities whether in money market or capital market or privately placed pre-IPO equity, G-Sec, preference shares, debentures or securitized debts.

3.02 Valuation policy

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

3.02.01: Listed securities (other than mutual Fund) has valued at market value as per International Financial Reporting Standards (IFRSs) 9 guidelines. Mutual Fund securities are valued at lower of 85% of Net Asset Value (NAV), cost price and market price as per SRO No. SEC/CMRRCD/2009-193/172 dated June 30, 2015 of BSEC ;

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

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

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

3.03 Net Asset Value (NAV) calculation

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

Total NAV = V_A - L_T

Where,

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

L_T: Total liabilities of the Fund as on date

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

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

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

3.04 Dividend policy

In compliance with Bangladesh Securities and Exchange Commission Directive No. BSEC/CMRRCD/2011-386/03 dated January 14, 2021, Trust Deed (3.7.2) and Rule 66 of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Rules 2001 and Bangladesh Securities and Exchange Commission's (Mutual Fund) Rules 2025, the Fund is required to distribute in the form of dividend in cash to its unit holders an amount which shall not be less than 50% of annual profit during the year, net of provisions. Distribution of dividend and limits there of the fund is summarised below:

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

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

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

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

3.04.5: ICB Asset Management PLC will dispatch the Dividend warrants, at the expense of the Fund, within 45 days from the declaration of such dividend and submit a statement within next 7(seven) days to the Commission, Trustee and the Custodian.

3.05 Revenue Reorganization

a) Net gain on sale of marketable securities

Gain/ Loss arising on sale of investment are included in the Statement of Profit or Loss and Other Comprehensive Income as per IFRS 9 on the date at which the transaction takes place. Capital gains are accounted for net off brokarage commission (Tk. 0.20) on sale of shares (Note 20).

b) Dividend Income

Dividend income on investment in securities has been recognized on an accrual basis as per IAS 1 (27). Dividends are recognized immediately after the record date as per industry practice, though as per IFRS-9 'Financial Instrument' dividends should be recognized when shareholders' right to receive dividends is established (Note 21).

c) Interest Income

Interest income comprises of interest income on fund kept at the bank account, treasury instruments, term deposit receipts (TDRs) and corporate bonds. Interest Income as per IAS-1 (27) has been recognized on an accrual basis (Note 22).

3.06 Management Fee

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

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

3.07 Trustee Fee

The Trustee is entitled to an annual Trustee Fee of @ 0.10% on weekly average NAV of the Fund on semi annual in advance basis during the entire life of the Fund.

3.08 Custodian Fee

The Custodian is entitled to receive a safekeeping fee @ 0.10% of the balance of securities and assets held by the fund calculated on the basis of average month end value per annum.

3.09 Annual BSEC Fee

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

3.10 CDBL Fee

The Central Depository of Bangladesh (CDBL) Annual fee for the Fund shall be Taka 46,000 (Taka Forty six thousand) only. As per BSEC order (under Forth schedule 6-Ga) Dated August 04, 2016 (Gazette published on September 24, 2016), by the government of Bangladesh. CDBL Charges was paid as per Annexure A-1 of CDBL Buy Laws (3.7).

3.11 Provisions

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

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

3.11.03: Required Provision has been kept from current year income according to IFRS-9. Due to an increase erosion of marketable investment provision has been made from profit and loss (Note 26) &

3.11.04: As per Bangladesh Securities and Exchange Commission directive no. SEC/CMRRCD/2009-193/172 dated June 30, 2015 investment in closed/ open-ended mutual funds have to maintain provision but the Fund maintained full provision against that investment considering fair (market) value and cost of the investments considering conservative approach.

3.12 Earnings per unit

Earnings Per Unit (EPU) has been computed by dividing the basic earnings by the number of Units outstanding as on June 30,2026 as per IAS-33 'Earning per Share', which has been shown on the face of the statement of profit or loss and other comprehensive income (Note 26).

3.13 Money market instruments

Primary Issue/Auction of 91-day, 182-day & 364-day T-Bills in Bangladesh Bank and Fixed/Term Deposit Receipts in Listed Banks and Non-Banking Financial Institutions with interest accrues as on the reporting date.

3.14 Cash and Cash Equivalents

Cash and cash equivalents comprise cash balances when it has a short maturity of three months or less from the date of acquisition. Cash at bank which are available for use by the Fund without any restriction. There is an insignificant risk of changes in value of these current assets.



3.15 Unit Capital

As per Trust Deed (3.1.2) and Prospectus (3.2) The initial target size of the Fund shall be of Tk. 20,00,00,000.00 (Twenty crore) only divided into 2,00,00,000 (Two crore) units of Tk. 10.00 (ten) each. Size of the Fund shall be increased from time to time by the Asset Management Company subject to approval of the Trustee and with due intimation to the BSEC. .

3.16 Unit Premium Reserve

Any excess or shortfall between the issue price and the face value of equity units is recognised in the Unit Premium Reserve. Upon the issue and redemption of units, the net premium or discount relative to the face value is adjusted against the Fund's Unit Premium Reserve.

3.17 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.

3.18 Non-Performing Investments

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

3.19 Net Asset Value (NAV) Per Unit

In accordance with Rule 60 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Rules 2001 an Bangladesh Securities and Exchange Commission's (Mutual Fund) Rules 2025, Net Asset Value per unit is calculated using the cost and market value, which has been shown on the face of Statement of Financial Position, and the computation of NAV per unit is stated in Note 18 and 19.

3.20 Statement of Changes in Equity

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

3.21 Statement of cash flows

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

3.22 Pricing of units (Premium/Discount)

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

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

3.22.2 This Unit Fund will have a Scheme for Systematic Investment Plan (SIP). Unit holders have the opportunity to invest a fixed sum on a regular basis, such as monthly or quarterly under this scheme; In order to buy a unit at a rate specified by ICB Asset Management PLC on a particular date of the month. The unit holders can change their SIP duration term (3y) in future as per their need.

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

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

Name of the IAS	IAS No.	Status
Presentation of Financial Statements	1	Applied
Inventories	2	N/A
Statement of Cash Flows	7	Applied
Accounting Policies, Changes in Accounting estimates & Errors	8	Applied
Events after the Reporting year	10	Applied
Income Taxes	12	Applied
Property, Plant and Equipment	16	N/A

Employees Benefits	19	N/A
Accounting for Government Grants and Disclosure of Government Assistance	20	N/A
The effects of changes in Foreign Exchange Rates	21	N/A
Borrowing Costs	23	N/A
Related Party Disclosure	24	Applied
Accounting and Reporting by Retirement Benefits Plan	26	N/A
Consolidated and Separate Financial Statements	27	N/A
Investment in Associates	28	N/A
Interest in Joint Ventures	31	N/A
Financial Instruments: Presentation	32	Applied
Earnings per share	33	N/A
Interim Financial Reporting	34	N/A
Impairment of Assets	36	N/A
Provisions, Contingent Liabilities and Contingent Assets	37	Applied
Intangible Assets	38	N/A
Financial Instruments: Recognition and Measurement	39	Applied
Investment Property	40	N/A
Agriculture	41	N/A

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

3.24 Commission payable to Selling Agent(s)

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

4.00 General

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

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

Notes	Particulars	Amount in Taka 30-Jun-26	Amount in Taka 31-Dec-25
5.00	**Investment in Listed Securities**		
	Shares (5.01)	225,790,392	187,205,885
	Bonds (5.02)	32,335,810	32,281,233
	Close -End Mutual Funds (N: 5.03)	8,780,500	8,380,150
		266,906,702	**227,867,267**

5.01 Sector wise break up of investments in shares is as follows:

Sector/category	As at June 30, 2026		As at December 31, 2025	
	Total cost price (Tk)	Total market/ Fair Value price (Tk)	Total cost price (Tk)	Total market/ Fair Value price (Tk)
BANKS	32,697,838	33,848,230	21,604,565	18,270,627
ENGINEERING	5,105,336.26	1,893,726.00	5,105,336	1,704,353
FOOD AND ALLIED PRODUCTS	31,708,586.50	14,533,200.00	31,708,622	16,374,600
FUEL AND POWER	65,629,085.58	30,813,668.05	65,629,077	26,824,300
TEXTILES	39,878,694.08	29,472,465.55	38,853,252	25,409,407
PHARMACEUTICALS AND CHEMICAL	55,497,646.22	52,958,309.80	56,225,304	45,305,570
CERAMIC INDUSTRY	18,388,321.93	11,196,683.85	18,388,322	8,269,198
INSURANCE	28,904,022.46	18,013,412.00	29,407,217	15,229,625
TELECOMMUNICATION	21,488,189.21	17,233,421.80	21,488,189	17,097,700
FINANCE AND LEASING	13,224,657.27	11,438,490.60	13,224,657	9,945,806
MISCELLANEOUS	4,453,257.87	4,388,784.80	2,931,605	2,774,700
Total	**316,975,636**	**225,790,392**	**304,566,146**	**187,205,885**

5.02	**Bonds**			
	G-Sec (T-Bond)	23,918,134.30	26,402,030.00	23,918,134	26,367,100
	Corporate Bond	7,680,000.00	5,933,779.50	7,680,000	5,914,133
	Sub Total	**31,598,134**	**32,335,810**	**31,598,134**	**32,281,233**
5.03	**Close End Mutual Fund**				
	Funds	9,888,687	8,780,500	9,888,687	8,380,150
	Sub Total	**9,888,687**	**8,780,500**	**9,888,687**	**8,380,150**

Annexure -A may kindly be seen for details.

		Amount in Taka 01.01.2026 to 30.06.2026	Amount in Taka 01.01.2025 to 30.06.2025
5.04	**(Provision)/Write back of provision against diminution in value of investment**		
	Opening Balance as at January 01	(118,185,700)	(99,242,811)
	Closing Balance as at June 30	(91,555,756)	(118,197,171)
	Increase/(decrease)	**26,629,944**	**(18,954,360)**

5.05 Performance of Investment for the period from January 01, 2026 to June 30, 2026

Investments	Cost Price	Market Price (Adjustment)	Excess/ (Deficit)
Performing Investments	358,462,457	266,906,702	(91,555,756)
Non-performing Investments	-	-	-
Total	**358,462,457**	**266,906,702**	**(91,555,756)**
Less: Previous Year's Investment diminution reserve against fall in value of securities			(118,185,700)
Increase/(decrease)			**26,629,944**

			Amount in Taka 30-Jun-26	Amount in Taka 31-Dec-25
6.00	**Investment in Money market (FDR & T-Bill)**			
	Name of the Bank and Branches	**Instrument No.**		
	Dhaka Bank PLC, Kakrail Br.		-	10,000,000
	Treasury Bill		-	-
			-	**10,000,000**

Notes	Particulars			Amount in Taka 30-Jun-26	Amount in Taka 31-Dec-25
7.00	**Cash & cash equivalents**				
	Main Bank Accounts (N:5.01)			6,798,918	5,233,065
	Bank Accounts with Selling Agent (N:5.02)			304,375	301,931
	Dividend Accounts (N:5.03)			131,642	124,187
				7,234,935	**5,659,183**
7.01	**Current Bank Accounts**				
	Name of the Bank and Branches		**Account no.**		
	Dhaka Bank PLC (Kakrail Branch)		1061500000413	6,791,466	5,230,200
	Dhaka Bank PLC (Kakrail Branch)-SIP		1061500000568	7,452	2,865
				6,798,918	**5,233,065**
7.02	**Bank Accounts with Selling Agent**				
	Name of the Bank and Branches		**Account no.**		
	ICB Local Office (Dhaka Bank, Kakrail)		1061500000548	9,029	9,327
	ICB Rajshahi Br. (Dhaka Bank)		4211500001463	708	708
	ICB Bogra Br. (Dhaka Bank)		4111500000792	103,476	103,015
	ICB Barishal Br. (Dhaka Bank)		6011500000221	10,289	10,289
	ICB Khulna Br. (Dhaka Bank)		5021500001306	104,380	103,910
	ICML, H/O, (Dhaka Bank, Kakrail)		1061500000683	76,493	74,682
				304,375	**301,931**
7.03	**Dividend Accounts:**				
	Name of the Bank and Branches	**Year**	**Account no.**		
	Dhaka Bank PLC (Kakrail Branch)	2022	1061500000808	386	527
	Dhaka Bank PLC (Kakrail Branch)	2023	1061500000945	114,676	109,959
	Dhaka Bank PLC (Kakrail Branch)	2024	1061500001028	16,581	13,701
				131,642	**124,187**
8.00	**Other current assets**				
	Dividend receivable			695,988	3,736,534
	Interest Receivable on FDR & T-Bill			-	80,556
	Interest Receivable on Bond			325,486	1,099,343
	Advance Trustee fee			126,733	113,592
	Advance BSEC fee			125,687	237,008
				1,273,894	**5,267,032**
	Annexure -D may kindly be seen for dividend receivable details.				
9.00	**Deferred revenue expenditure (Preliminary and Issue Expenses)**				
	Opening balance			**1,067,056**	**1,467,205**
	Less: Amortization of Preliminary expenses			266,766	400,149
	Balance as on June 30, 2026			**800,290**	**1,067,056**
10.00	**Unit capital**				
	Opening balance			316,216,380	321,332,510
	Add: Unit sold during the period			6,410	1,229,680
				316,222,790	**322,562,190**
	Less: Unit surrender by holder			(3,145,800)	(6,345,810)
	Balance as on June 30, 2026			**313,076,990**	**316,216,380**
	The unit capital represents 31307699 number of units of Tk 10 each.				
11.00	**Unit premium reserve**				
	Opening Balance			6,150,021	4,828,080
	Less: Premium refunded on sales of unit			(1,412)	(296,502)
	Add: Premium received on unit surrendered			775,363	1,618,443
	Balance as on June 30, 2026			**6,923,973**	**6,150,021**

Notes	Particulars	Amount in Taka 30-Jun-26	Amount in Taka 31-Dec-25
12.00	**Dividend Equalization Fund**		
	Opening balance	241,647	3,454,972
	Less: Transfer to Retained Earnings	-	-
	Dividend paid FY 2024	-	(3,213,325)
	Balance as on June 30, 2026	**241,647**	**241,647**
13.00	**Retained earnings**		
	Opening balance	(78,389,662)	(68,389,408)
	Less: Dividend paid FY 2023	-	-
	Add: Transfer from Dividend Equalization Fund	-	-
		(78,389,662)	**(68,389,408)**
	Add: Net income for the year	31,470,760	(10,000,255)
	Balance as on June 30, 2026	**(46,918,902)**	**(78,389,662)**
14.00	**Unclaimed/ Dividend payable**		
	Opening balance	124,870	108,992
	Add: Addition for this year	-	3,213,325
	Less: Dividend credited to investors account	-	(3,197,447)
	Balance as on June 30, 2026	**124,870**	**124,870**
14.01	**Year wise breakup of unclaimed/ Dividend payable**		
	Dividend payable 2022	56	56
	Dividend payable 2023	108,935	108,935
	Dividend payable 2024	15,878	15,878
		124,870	**124,870**
15.00	**Current liabilities**		
	Management fee payable to IAMPLC	2,606,246	5,239,913
	Custodian fee payable to ICML	120,919	241,067
	Unit Sales Commission	-	-
	Audit fee payable	40,000	36,225
	Annual Fee payable to BSEC	-	-
	SIP- Fractional Amount of Investors	78	77
	Total current liabilities	**2,767,244**	**5,517,282**
16.00	**Net Asset Value (NAV) Per Unit (At Cost Price)**		
	Total Assets	276,215,821	249,860,538
	Add: Unrealized Gain/Loss	91,555,756	118,185,700
	Total Asset at Cost Price	**367,771,577**	**368,046,238**
	Less: Liabilities (14.01)	2,892,114	5,642,152
	Net Asset Value	**364,879,463**	**362,404,086**
	Number of Units	31,307,699	31,621,638
	NAV per Unit at Cost	**11.65**	**11.46**
16.01	**Liabilities**		
	Unclaimed/ Dividend payable	124,870	124,870
	Current liabilities	2,767,244	5,517,282
		2,892,114	**5,642,152**
17.00	**Net Asset Value (NAV) Per Unit (At Market Price)**		
	Total Assets	276,215,821	249,860,538
	Less: Liabilities (14.01)	2,892,114	5,642,152
	Net Asset Value	**273,323,707**	**244,218,386**
	Number of Units	31,307,699	31,621,638
	NAV per Unit at Market Value	**8.73**	**7.72**

Notes	Particulars	Amount in Taka 01.01.2026 to 30.06.2026	Amount in Taka 01.01.2025 to 30.06.2025

18.00 Profit on Sale of Investments **2,185,973** **939,816**

Annexure-B may kindly be seen for details of Profit on Sale of Investments.

19.00 Dividend from Investment in Securities **4,039,236** **4,748,139**

Annexure-C may kindly be seen for details of Dividend from Investment in Securities.

20.00 Interest on Bank deposits

Interest on Short Term Deposit	389,125	297,237
Interest on Fixed Deposit	192,035	344,167
Interest on Listed Bond	1,418,618	1,438,713
Interest income on T-Bill	-	295,166
	1,999,778	**2,375,282**

21.00 Management Fee

Management Fee for IAMPLC (N:19.01)	**2,606,246**	**2,564,992**

21.01 Calculation For the period ended from January 01, 2026 to June 30, 2026

Weekly Average Net Asset Value	
Total NAV (Sum of NAV Computed each week)	**5,257,964,637**
Number of Week	21
Average NAV	**250,379,268**

Particulars/Condition/Break-up	(%)	Average NAV	Fee (BDT)
Not exceeding Taka 5.00 crore	2.5	50,000,000	1,250,000
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	200,000,000	4,000,000
Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	379,268	5,689
Exc. Taka 50 cr.	1.0	-	-
Total		**250,379,268**	**2,606,246**

22.00 Trustee Fee

Trustee Fee for ICB Capital Management Ltd. (N:20.01)	**124,161**	**122,051**

22.01 Calculation For the period ended from January 01, 2026 to June 30, 2026

Average NAV (Total NAV/No. of NAV Week)	250,379,268
Percentage of Trustee Fee	0.10
Trustee Fee	**124,161**

23.00 Custodian Fee

Custodian Fee for ICB Capital Management Ltd. (N:21.01)	**120,919**	**115,402**

23.01 Calculation For the period ended from January 01, 2026 to June 30, 2026

Securities Value at the end of each month	
Total Listed (Average Closing market price on CSE & DSE)	**1,463,050,755**
Total Non-Listed (Price made by AMC and Trustee)	-
Total Fixed Deposit	-
Total Securities Value	**1,463,050,755**
Number of month	6
Monthly Average Securities Value	**243,841,792**
Percentage of Safekeeping Fee	0.10
Custodian Fee	**120,919**

24.00 Annual BSEC Fee

Annual Fee for BSEC (N:22.01)	**135,539**	**120,095**

ICB Asset Management Co. PLC. Accounts Department

Notes	Particulars	Amount in Taka 01.01.2026 to 30.06.2026	Amount in Taka 01.01.2025 to 30.06.2025

24.01 Calculation For the period ended from January 01, 2026 to June 30, 2026

Net Asset Value (NAV) of the Fund	273,323,707
Parcentage of BSEC Fee	0.10
Annual BSEC Fee	**135,539**

25.00 Other operating expenses

Printing & Stationary expenses	-	19,220
Bank charges	6,144	4,710
Unit Sales Commission	-	175
Advertisement Expense	35,504	79,308
CDBL Annual Fee & Connection Charge	46,000	26,000
CDBL charges	2,891	3,570
	90,540	**132,984**

Advertisement and Other Expences include Publication of NAV, Price Sensitive Information (PSI) and Financial Statements and CDBL Charges was paid to Central Depository Bangladesh Ltd. (CDBL) as per Annexure A-1 of CDBL Buy Laws (3.7).

26.00 EPU

Net profit after Provision	31,470,760	(14,249,638)
Number of Units	31,307,699	31,921,451
Earnings Per Unit (EPU)	**1.01**	**(0.45)**

27.00 Dividend Received from Investment in Securities

Dividend Income from Investment in Securities	4,039,236	4,748,139
Add: Previous year Dividend Receivable	3,736,534	3,981,093
	7,775,770	**8,729,232**
Less: Current year Dividend Receivable	(695,988)	(924,225)
	7,079,782	**7,805,007**

28.00 Interest Received on Bank Deposits and Bonds

Interest Income on Bank Deposits and Bonds	1,999,778	2,375,282
Add: Previous year Interest Receivable on FDR & Bonds	1,179,899	1,455,393
	3,179,676	**3,830,675**
Less: Income Tax Deducted at Source	-	-
Less: Current year Interest Receivable on FDR & Bonds	(325,486)	(419,843)
	2,854,190	**3,410,832**

29.00 Payment of Fees & Expenses

Total Expenses	3,384,170	3,358,514
Less: Preliminary Expenses	(266,766)	(266,766)
Add: Previous year Operating Expenses payable (N: 27.01)	5,166,682	5,639,679
	8,284,087	**8,731,427**
Less: Current year Operating Expenses payable (N: 27.02)	(2,514,824)	(2,454,150)
	5,769,262	**6,277,277**

29.01 Previous year Operating Expenses payable

Current Liabilities (Previous Year)	5,517,282	6,029,140
Less: Advance Payment of Fees, Tax & Suspense's	(350,600)	(389,461)
	5,166,682	**5,639,679**

29.02 Current year Operating Expenses payable

Current Liabilities (Current Year)	2,767,244	2,717,124
Less: Advance Payment of Fees, Tax & Suspense's	(252,420)	(262,974)
	2,514,824	**2,454,150**

Notes	Particulars	Amount in Taka 01.01.2026 to 30.06.2026	Amount in Taka 01.01.2025 to 30.06.2025
30.00	**Sale of Securities (at Cost)**		
	Sales from direct share (Investment at cost price)	7,451,217	1,982,775
		7,451,217	**1,982,775**
	Less: Current year Receivable from ISTCL	-	-
		7,451,217	**1,982,775**
31.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	19,860,707	21,845,801
	Add: Purchase of IPO Securities	-	
	Add: Purchase of G-SEC	-	
		19,860,707	**21,845,801**
	Less: Current year payable to ISTCL	-	-
		19,860,707	**21,845,801**
32.00	**Dividend paid during the period**		
	Dividend declared during the year	-	3,213,325
	Add: Previous year dividend payable	124,870	108,992
		124,870	3,322,317
	Less: Current year dividend payable	(124,870)	(137,270)
		-	**3,185,047**
33.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	4,840,816	4,704,722
	Operating Cash Flow Before Changes in Working Capital	**4,840,816**	**4,704,722**
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (31.01)	3,894,958	5,487,999
	Decrease/(Increase) of Current Liabilities (N: 31.02)	(2,385,092)	(2,918,763)
		1,509,866	**2,569,236**
	Net Cash Generated from Operating Activities	**6,350,682**	**7,273,958**
33.01	**(Decrease)/Increase of Other Current Assets**		
	Add: Previous year Dividend Receivable	3,736,534	4,825,176
	Less: Current year Dividend Receivable	(695,988)	(275,390)
		3,040,545	**4,549,786**
	Add: Previous year Interest Receivable on FDR & Bonds	1,179,899	985,101
	Less: Current year Interest Receivable on FDR & Bonds	(325,486)	(46,888)
		3,894,958	**5,487,999**
33.02	**Decrease/(Increase) of Current Liabilities**		
	Add: Previous year Operating Expenses payable	5,166,682	5,639,679
	Less: Current year Operating Expenses payable	(2,514,824)	(2,454,150)
	Less: Preliminary Expenses	(266,766)	(266,766)
		(2,385,092)	**(2,918,763)**
34.00	**Net Operating Cash Flow**		
	Net cash inflow/(outflow) from operating activities	6,350,682	5,878,378
	Number of Units	31,307,699	31,921,451
	Net Operating Cash Flows per Unit (NOCFPU)	**0.20**	**0.18**

N.B: Net operating cash flow per unit (NOCFPU) has been increased due to increase of interest income & decrease of fees & expenses than previous period.

35.00	**Profit and Earnings Per Unit available for Distribution**		
	Retained Earnings Brought Forward	(78,389,662)	8,765,461
	Less: Dividend Paid for FY 2023	-	(8,765,461)
		(78,389,662)	**-**
	Add: Profit for the year	31,470,760	3,148,365
		(46,918,902)	**3,148,365**
	Add: Dividend Equalization Reserve	241,647	3,454,973
		(46,677,255)	**6,603,338**
	Number of Units	31,307,699	31,921,451
	Profit Available for Distribution	**(1.49)**	**0.21**

ICB Asset Management PLC.

Notes	Particulars	Amount in Taka 01.01.2026 to 30.06.2026	Amount in Taka 01.01.2025 to 30.06.2025

36.00 Approval of the Financial Statements

The Trustee committee at the meeting held on July 23, 2026, approved the unaudited financial statements of the Fund for the period ended June 30, 2026 and authorized the same for an issue.

Chief Executive Officer
ICB Asset Management PLC.

Chairman, Trustee Committee
ICB Capital Management Ltd.

Head of Finance & Accounts
ICB Asset Management PLC.

Member, Trustee Committee
ICB Capital Management Ltd.

ICB AMCL SHOTOBORSHO UNIT FUND

PORTFOLIO STATEMENT

As on 30-June-2026

Annexure A

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)
			Rate	Total	DSE	CSE	Average		
BANK									
1	CITY BANK PLC	328,125	19.88	6,524,571	32.00	32.10	32.05	10,516,406	3,991,835
2	DUTCH-BANGLA BANK PLC	230,270	48.74	11,224,122	44.40	44.00	44.20	10,177,934	(1,046,188)
3	EASTERN BANK PLC	150,000	24.73	3,710,187	24.90	24.90	24.90	3,735,000	24,813
4	MERCANTILE BANK PLC	215,916	16.21	3,500,825	7.40	7.50	7.45	1,608,574	(1,892,251)
5	SHAHJALAL ISLAMI BANK PLC	191,243	17.49	3,344,055	18.00	18.20	18.10	3,461,498	117,444
6	TRUST BANK PLC	206,096	16.22	3,342,608	15.80	15.80	15.80	3,256,317	(86,291)
7	UTTARA BANK PLC	50,000	21.03	1,051,471	21.80	21.90	21.85	1,092,500	41,029
	Sector Total:	**1,371,650**		**32,697,838**				**33,848,230**	**1,150,391**
CERAMICS SECTOR									
8	RAK CERAMICS (BD) LIMITED	380,193	48.37	18,388,322	29.50	29.40	29.45	11,196,684	(7,191,638)
	Sector Total:	**380,193**		**18,388,322**				**11,196,684**	**(7,191,638)**
CORPORATE BOND									
9	AIBL MUDARABA PERPETUAL BOND	738	5,000.00	3,690,000	3,900.00	3,400.00	3,650.00	2,693,700	(996,300)
10	IBBL 2ND PERPETUAL MUDARABA BOND	798	5,000.00	3,990,000	4,103.00	4,017.50	4,060.25	3,240,080	(749,921)
	Sector Total:	**1,536**		**7,680,000**				**5,933,780**	**(1,746,221)**
ENGINEERING									
11	GPH ISPAT LTD.	105,207	48.53	5,105,336	18.00	18.00	18.00	1,893,726	(3,211,610)
	Sector Total:	**105,207**		**5,105,336**				**1,893,726**	**(3,211,610)**
FINANCIAL INSTITUTIONS									
12	DBH FINANCE PLC	162,822	42.65	6,944,289	41.00	38.10	39.55	6,439,610	(504,678)
13	IDLC FINANCE PLC	120,310	52.20	6,280,369	41.40	41.70	41.55	4,998,881	(1,281,488)
	Sector Total:	**283,132**		**13,224,657**				**11,438,491**	**(1,786,167)**
FOOD AND ALLIED									
14	BATBC LIMITED	66,000	480.43	31,708,587	219.60	220.80	220.20	14,533,200	(17,175,387)
	Sector Total:	**66,000**		**31,708,587**				**14,533,200**	**(17,175,387)**
FUEL AND POWER									
15	DOREEN POWER GENERATIONS & SYSTEMS L	209,277	67.78	14,185,781	30.30	30.60	30.45	6,372,485	(7,813,296)
16	LINDE BANGLADESH LIMITED	14,270	1,556.95	22,217,736	715.20	712.50	713.85	10,186,640	(12,031,097)
17	POWER GRID CO. OF BANGLADESH LTD.	213,800	65.84	14,075,599	39.60	40.20	39.90	8,530,520	(5,545,079)
18	SUMMIT POWER LIMITED	368,098	41.16	15,149,870	15.50	15.60	15.55	5,723,924	(9,425,946)
	Sector Total:	**805,445**		**65,629,086**				**30,813,668**	**(34,815,418)**
G-SEC (T.BOND)									
19	10 Years BGTB 20/06/2034 [C.R 12.60%]	50,000	100.34	5,017,110	113.02	113.02	113.02	5,651,000	633,890
20	10Y BGTB 17/04/2034 [C.R 12.15%]	100,000	97.77	9,777,240	110.52	110.52	110.52	11,052,000	1,274,760
21	5Y BGTB 13/12/2028 [C.R 10.35%]	97,000	94.06	9,123,784	99.99	99.99	99.99	9,699,030	575,246
	Sector Total:	**247,000**		**23,918,134**				**26,402,030**	**2,483,896**
INSURANCE									
22	CENTRAL INSURANCE PLC	15,650	52.74	825,325	42.30	43.00	42.65	667,473	(157,853)
23	DELTA LIFE INSURANCE COMPANY LTD	37,000	122.33	4,526,260	80.60	80.00	80.30	2,971,100	(1,555,160)
24	GREEN DELTA INSURANCE PLC	216,193	103.96	22,552,437	67.00	66.00	66.50	14,374,840	(9,177,597)
	Sector Total:	**268,813**		**28,904,022**				**18,013,412**	**(10,890,610)**
MISCELLANEOUS									
25	BERGER PAINTS BANGLADESH LTD.	3,092	1,440.25	4,453,258	1,427.70	1,411.10	1,419.40	4,388,785	(64,473)
	Sector Total:	**3,092**		**4,453,258**				**4,388,785**	**(64,473)**

PHARMACEUTICALS AND CHEMICALS									
26	ACME LABORATORIES LTD.	302,831	86.07	26,065,930	82.40	81.70	82.05	24,847,284	(1,218,647)
27	ADVENT PHARMA LIMITED	75,000	19.81	1,485,565	16.10	15.90	16.00	1,200,000	(285,565)
28	BEXIMCO PHARMACEUTICALS PLC.	93,637	161.51	15,123,630	140.60	141.90	141.25	13,226,226	(1,897,404)
29	IBN SINA PHARMACEUTICAL INDUSTRY PLC	11,000	317.18	3,488,978	319.60	335.00	327.30	3,600,300	111,322
30	SQUARE PHARMACEUTICALS PLC	45,000	207.41	9,333,544	224.00	224.20	224.10	10,084,500	750,956
	Sector Total:	**527,468**		**55,497,646**				**52,958,310**	**(2,539,336)**
TELECOMMUNICATION									
31	GRAMEEN PHONE LTD.	66,206	324.57	21,488,189	259.60	261.00	260.30	17,233,422	(4,254,767)
	Sector Total:	**66,206**		**21,488,189**				**17,233,422**	**(4,254,767)**
TEXTILE									
32	ESQUIRE KNIT COMPOSITE PLC	304,492	37.81	11,513,629	25.00	24.80	24.90	7,581,851	(3,931,778)
33	MATIN SPINNING MILLS PLC	73,733	53.77	3,964,629	55.70	55.80	55.75	4,110,615	145,986
34	SQUARE TEXTILES PLC	350,000	69.72	24,400,436	50.60	51.00	50.80	17,780,000	(6,620,436)
	Sector Total:	**728,225**		**39,878,694**				**29,472,466**	**(10,406,229)**

	Company Name	No. of Shares	Cost price		Average Market Price/ Surrender Price	Total Market Price/ Surrender Price	Appreciation /(Erossion)	Fair Market Value as per SEC/CMRRCD/ 2009-193/172 dated: 30.06.2015	Appreciation /(Erossion) as per Fair Market Value
			Rate	Total					
MUTUAL FUNDS									
35	GRAMEEN ONE : SCHEME TWO	100,000	17.02	1,701,946	12.85	1,285,000	(416,946)	1,445,000	(256,946)
36	L R GLOBAL BANGLADESH M F ONE	1,000,000	8.19	8,186,742	3.45	3,450,000	(4,736,742)	7,335,500	(851,242)
	Sector Total:	**1,100,000**		**9,888,687**		**4,735,000**	**(5,153,687)**	**8,780,500**	**(1,108,187)**
	Grand Total:	**5,953,967**		**358,462,457**				**266,906,702**	**(91,555,756)**

ICB Asset Management Co. Ltd. Accounts Department

ICB AMCL SHOTOBORSHO UNIT FUND

STATEMENT OF PROFIT ON SALE OF INVESTMENT

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

Annexure- B

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Ammount in BDT	
					Total Sale Amount	Profit/(Loss)
BANK						
1	CITY BANK PLC	140,000	31.32	20.06	4,384,853	1,576,376
					Sub Total:	1,576,376
INSURANCE						
2	SENA INSURANCE PLC	10,000	62.58	50.32	625,823	122,619
					Sub Total:	122,619
PHARMACEUTICALS AND CHEMICALS						
3	SQUARE PHARMACEUTICALS P	20,000	231.33	206.98	4,626,514	486,978
					Sub Total:	486,978
	Grand Total:	**170,000**			**9,637,189**	**2,185,973**

SHOTOBORSHO UNIT FUND

DIVIDEND INCOME: FROM JANUARY TO JUNE-2026

Annexure-C

Sl No	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Gross Dividend
1	BATBC LIMITED	46113	66000	10	30	198000
2	CENTRAL INSURANCE PLC	46162	15650	10	12	18780
3	CITY BANK PLC	46145	337500	10	15	506250
4	DBH FINANCE PLC	46177	162822	10	15	244233
5	DELTA LIFE INSURANCE COMPANY	46180	37000	10	35	129500
6	DUTCH-BANGLA BANK PLC	46161	219305	10	25	548262.5
7	GRAMEEN PHONE LTD.	46084	66206	10	105	695163
8	GREEN DELTA INSURANCE PLC	46089	216163	10	27	583640.1
9	IDLC FINANCE PLC	46131	114581	10	15	171871.5
10	IDLC FINANCE PLC (FRACTION)		0	0	0	1.84
11	LINDE BANGLADESH LIMITED	46141	14270	10	100	142700
12	RAK CERAMICS (BD) LIMITED	46078	380193	10	10	380193
13	SENA INSURANCE PLC	46090	10000	10	15	15000
14	SHAHJALAL ISLAMI BANK PLC	46142	191243	10	13	248615.9
15	TRUST BANK PLC	46184	196282	10	8	157025.6
					Total=	4,039,236

ICB Asset Management PLC. Accounts Department

ICB AMCL Shotoborso Unit Fund

Dividend recievable as on January-2026 To June-2026

Annexure-D

Sl No	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Gross Dividend
1	ADVENT PHARMA LIMITED	20-Nov-25	75,000.00	10.00	0.50	3,750
2	CENTRAL INSURANCE PLC	20-May-26	15,650.00	10.00	12.00	18,780
3	DBH FINANCE PLC	4-Jun-26	162,822.00	10.00	15.00	244,233
4	DELTA LIFE INSURANCE COMPANY L	7-Jun-26	37,000.00	10.00	35.00	129,500
5	LINDE BANGLADESH LIMITED	29-Apr-26	14,270.00	10.00	100.00	142,700
6	TRUST BANK PLC	11-Jun-26	196,282.00	10.00	8.00	157,026
					Total	**695,989**