Independent Auditors' Report
And Audited Financial Statements

of

ICB AMCL Unit Fund
As of 30 June 2026

ICB AMCL UNIT FUND

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As at and for the year ended 30 June 2026

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MOORE

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Independent Auditors' Report
To the Trustees of ICB AMCL UNIT FUND
Report on the Audit of the Financial Statements

Opinion

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

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

Basis for opinion

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

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

Emphasis of Matter

As explained in note 3.04 (b), dividend income has been recognized on the record date.

Other Matter

The financial statements of the fund as at and for the year ended 30 June 2025 were audited by another auditor who expressed a qualified opinion on those statements on 30 July 2025.

Other Information

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the audit or otherwise appears to be materially misstated.

M.J.Abedin & Co. Chartered Accountants Dhaka-1205

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

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

M. J. Abedin & Co. Chartered Accountants

An independent member firm of
Moore Global Network Limited

Report on other legal and regulatory requirements

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

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

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

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

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

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

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

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

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

Harun Mahmud

Harun Mahmud FCA
Enrollment No: 850
Partner
M. J. ABEDIN & CO.
Chartered Accountants
Reg. No: CAF-001-111
DVC: 2608100850AS853806

Place: Dhaka
Dated: 10 August, 2026

An independent member firm of
Moore Global Network Limited

ICB AMCL UNIT FUND

Statement of Financial Position

As at 30 June 2026

Particulars	Notes	Amount in BDT	
		30-Jun-26	30-Jun-25
Assets			
A) Investments (Fair Value)		**5,914,839,734**	**6,122,641,365**
Investment in Listed Securities	5.00	5,902,396,799	5,977,815,617
Investment in Non-Listed Securities		12,442,935	144,825,749
B) Deposit	6.00	**-**	**130,000,000**
Bank		-	-
Others (NBFIs)		-	130,000,000
C)Other Current Assets		**286,075,098**	**120,572,738**
Cash and cash equivalents	7.00	228,206,553	71,720,647
Other current assets	8.00	57,868,545	48,852,091
Total assets		**6,200,914,832**	**6,373,214,103**
Equity and liabilities			
D) Unit Holder's Equity		**5,887,853,101**	**6,259,093,653**
Unit capital	9.00	2,652,718,800	3,334,442,400
Unit premium reserve	10.00	3,547,751,269	4,227,486,358
Dividend equalization reserve	11.00	89,510,908	40,000,000
Retained earnings	12.00	(402,127,875)	(1,342,835,105)
E) Liabilities		**313,061,731**	**114,120,451**
Unclaimed/ Dividend payable	13.00	34,281,685	34,498,540
Other liabilities	14.00	278,780,046	79,621,911
Total equity and liabilities		**6,200,914,832**	**6,373,214,103**
Net Asset Value (NAV) per unit of TK 100 each			
Net Asset Value - at Cost	15.00	**332.15**	**293.60**
Net Asset Value - at Fair Value	16.00	**221.96**	**187.71**

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

Head of Finance & Accounts
(ICB Asset Management PLC.)

Chief Executive Officer
(ICB Asset Management PLC.)

Trustee
(Sandhani Life Insurance Co.Ltd)

As per our separate report of even date annexed.

Place: Dhaka
Dated: 10 August, 2026

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ICB AMCL UNIT FUND

Statement of Profit or Loss and Other Comprehensive Income

For the period ended 30 June 2026

Particulars	Notes	Amount in BDT	
		01/07/2025 To 30/06/2026	01/07/2024 To 30/06/2025
Income			
Profit on sale of investments	17.00	(482,328,573)	72,404,066
Dividend income from investment in securities	18.00	194,394,029	256,452,034
Interest on bank deposits and bonds	19.00	128,845,463	114,727,975
Other income		3,164	8,171
Total income		**(159,085,917)**	**443,592,246**
Expenses			
Management fee	20.00	64,911,883	71,692,159
Trustee fee	21.00	6,091,188	6,769,216
Custodian fee	22.00	5,948,730	6,603,287
Annual BSEC fee	23.00	5,887,853	6,320,515
Audit fee		69,000	69,000
Commission to agents	24.00	126,214	124,799
Other operating expenses	25.00	855,009	674,207
Total expenses		**83,889,877**	**92,253,183**
Profit before provision/write back		**(242,975,794)**	**351,339,063**
(Provision) against Dividend Receivable	25.01	(535,434)	
(Provision)/Write back of provision against diminution in value of investment	5.03	1,233,729,366	(350,889,833)
Profit for the period		**990,218,138**	**449,230**
Earnings per unit of TK 100 each	26.00	**37.33**	**0.01**

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

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As per our separate report of even date annexed.

Place: Dhaka
Dated: 10 August, 2026

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ICB AMCL UNIT FUND

Statement of Changes in Equity

For the period ended 30 June 2026

(Amount in BDT)

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Reserve	Retained Earnings	Total
Balance as at 01 July 2025	**3,334,442,400**	**4,227,486,358**	**40,000,000**	**(1,342,835,105)**	**6,259,093,653**
Unit capital	(681,723,600)	-	-	-	(681,723,600)
Unit premium reserve	-	(679,735,089)	-	-	(679,735,089)
Transfer to Dividend equalization reserve	-	-	49,510,908	(49,510,908)	-
Net Profit/Loss	-	-	-	990,218,138	990,218,138
Balance as at 30 June 2026	**2,652,718,800**	**3,547,751,269**	**89,510,908**	**(402,127,875)**	**5,887,853,101**

For the Period ended 30 June 2025

(Amount in BDT)

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Reserve	Retained Earnings	Total
Balance as at 01 July 2024	**3,713,388,500**	**4,587,202,011**	**40,000,000**	**(1,343,284,335)**	**6,997,306,176**
Unit capital	(378,946,100)	-	-	-	(378,946,100)
Unit premium reserve	-	(359,715,653)	-	-	(359,715,653)
Net Profit/Loss	-	-	-	449,230	449,230
Balance as at 30 June 2025	**3,334,442,400**	**4,227,486,358**	**40,000,000**	**(1,342,835,105)**	**6,259,093,653**

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

Head of Finance & Accounts
(ICB Asset Management PLC.)

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As per our separate report of even date annexed.

Place: Dhaka
Dated: 10 August, 2026

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ICB AMCL UNIT FUND

Statement of Cash Flows

For the period ended 30 June 2026

Particulars	Notes	Amount in BDT	
		01/07/2025 To 30/06/2026	01/07/2024 To 30/06/2025
A. Cash flows from operating activities			
Profit on sale of investments	17.00	(482,328,573)	72,404,066
Dividend from investment in securities	27.00	198,062,491	255,443,135
Interest on bank deposits and bonds	28.00	124,972,404	121,421,338
Other income		3,164	8,171
Expenses paid	29.00	105,880,846	(114,698,396)
Net cash from/(used in) operating activities	32.00	**(53,409,668)**	**334,578,313**
B. Cash flows from investing activities			
Sale of securities (at cost)	30.00	1,786,200,085	711,625,732
Purchase of securities	31.00	(344,628,967)	(607,210,630)
Share application money		(105,777,260)	-
Refund of share application money		105,777,260	-
Encashment of FDR & Treasury bill		130,000,000	217,223,300
Net cash from/(used in) investing activities		**1,571,571,118**	**321,638,402**
C. Cash flows from financing activities			
Units sold		41,325,400	58,578,900
Units surrendered		(723,049,000)	(437,525,000)
Premium received on sale of units		44,100,748	54,165,193
Premium refunded on surrender of units		(723,835,837)	(413,880,846)
Dividend paid	13.00	(216,855)	(657,789)
Net cash from/(used in) financing activities		**(1,361,675,544)**	**(739,319,542)**
D. Net changes in cash and cash equivalents (D=A+B+C)		**156,485,906**	**(83,102,827)**
E. Opening cash and cash equivalents		71,720,647	154,823,473
F. Closing cash and cash equivalents (F=D+E)		**228,206,553**	**71,720,647**
Net operating cash flows per unit of TK100 each	33.00	**(2.01)**	**10.03**

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

Head of Finance & Accounts
(ICB Asset Management PLC.)

Chief Executive Officer
(ICB Asset Management PLC.)

Trustee
(Sandhani Life Insurance Co.Ltd)

As per our separate report of even date annexed.

Place: Dhaka
Dated: 10 August, 2026

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ICB AMCL UNIT FUND

Notes To The Financial Statements

For the period from 01 July 2025 to 30 June 2026

1.00 Fund profile

1.01 Legal status

The ICB AMCL Unit Fund was established under a trust deed executed on18 May 2003 between the ICB Capital Management Ltd (ICML) as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as "Trustee" and "Custodian". The Trustee was subsequently changed to Sandhani Life Insurance Co.Ltd effective from 01 December 2021. The Trust Deed was executed on 18 May 2003. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on 03 September 2003 under the Securities and Exchange Commission (Mutual Fund) Regulation, 2001 applicable up to 10 November 2025 and the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 applicable from 11 November 2025. The prospectus was approved by the BSEC on 16 September 2003 in accordance with the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১.The operation of the Fund commenced on 21 September 2003.

ICB Asset Management PLC (IAMPLC) is the Manager of the Fund. IAMPLC 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 Authorised Capital of BDT 100 crore and a nominal paid-up capital of BDT 2 lac which was subsequently increased to BDT 88.59 crore. Registration of the Company with the BSEC has been completed on 14 October 2001. The Company became operational from 1 July 2002 as per government gazette notification.

1.02 Nature of the Fund

The ICB AMCL Unit Fund is an open-ended mutual fund. The Fund's main objective is to assist in stabilising the capital market, provide liquidity in the market, and declare an attractive dividend to the unitholders. Units are offered for public subscriptions continuously. The Units are transferable and can be redeemed by surrendering them to Fund.

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 'marked-to-market' and in the International Financial Reporting Standards (IFRSs) so far adopted and applicable to the Fund. The disclosures of information made in accordance with the requirements of Trust Deed, Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025 and other applicable Rules and Regulations. In case there are differences between IFRS and local statutory requirements such as Mutual Fund Regulation, the local regulation has been prevailed.

2.02 Functional and presentation currency

The financial statements are presented in Bangladeshi Taka (BDT), which is also the functional currency of the Fund.

2.03 Reporting period

The financial statements are prepared for 12 (Twelve) Month from 01 July, 2025 to 30 June, 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 from these estimates.

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

2.05 Financial risk management

IAMPLC seeks to reduce financial risks (especially market risk- interest rate, currency and 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.

M.J. Abedin & Co. Chartered Accountants

2.06 Taxation

The income of the fund is exempted from Income Tax as per Income Tax Act, 2023 dated 22 September 2023, under sixth schedule -part A section 10 cluses (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 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%

2.07 Components of the financial statements

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

(i) Statement of Financial Position as at 30 June 2026.
(ii) Statement of Profit or Loss and Other Comprehensive Income for the period ended 30 June 2026.
(iii) Statement of Changes in Equity for the Period ended 30 June 2026.
(iv) Statement of Cash Flows for the Period ended 30 June 2026.
(v) Notes, 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.Set out below is an index of the significant accounting policies, the details of which are available on the current and following pages:

3.01 Policy of investment in securities

(i) The fund shall invest subject to the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulations, 2025 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.
(ii) At least 75% of total assets of the Fund are to be invested in capital market instruments. Out of which at least 50% are to be invested in listed securities.
(iii) Not more than 25% of the total assets of the Fund shall be invested in any fixed-income securities.
(iv) Not more than 15% of the total assets of the Fund shall be invested in pre-IPOs at a time.
(v) All amounts collected for the Fund are to be invested only in encashable/transferable instruments, securities either in the money market or capital market or privately placed pre-IPO equity, preference shares, debentures or securitised 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 The Bangladesh Securities and Exchange Commission (Mutual Fund) Regulations, 2025.
(iii) The fair value of listed securities are valued at closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation i.e., on 30 June 2026.
(iv) The fair value of non-listed securities is valued based on the reporting date offering/ repurchase value of the instruments i.e., on 30 June 2026.
(v) Investment in securities transferred to OTC market and De-listed securities has been valued at zero value as a conservative approach.
(vi) Investment in unit certificate has been valued of latest surrender price of unit certificate.

3.03 Net Asset Value (NAV) calculation

NAV per unit is being calculated using the following formula:

Total NAV = VA - LT

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

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

LT: 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.

M.J.Abedin & Co. Chartered Accountants

3.04 Revenue recognition

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 of brokarage commission on sale of shares (Note:18).

b) Dividend Income

Dividend income on investment in securities has been recognized on an accrual basis as per IAS1. Dividends are recognized immediately after the record date as per industry practice, though as per IFRS-9 'Financial Instrument' dividends should be recognized when shareholders' right to receive dividends is established (Note: 19).

c) Interest Income

Interest income comprises of interest income on fund kept at the bank account, term deposit receipts (TDRs) and corporate bonds. Interest Income has been recognized on an accrual basis (Note: 20).

3.05 Management Fee

ICB Asset Management PLC., the management company of the Fund is to be paid an annual management fees on weekly average Net Asset Value (NAV) as per Rule 65 (2) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 and Trust Deed (8.4.2) at the following rates:

NAV Slab	Rate (%) of fee
Not exceeding Taka 5.00 crore	2.50%
Exceeding Taka 5.00 crore and up to Taka 25.00 crore	2.00% on additional amount
Exceeding Taka 25.00 crore and up to Taka 50.00 crore	1.50% on additional amount
Exceeding Taka 50.00 crore	1.00% on additional amount

The management fee of the fund is as payable to Asset Management Company on an annual basis and is accrued on the Net Asset Value (NAV) of the Fund. The fee is calculated on a weekly average NAV for the period from July 01, 2025 to November 12, 2025 and on a daily average NAV for the period from November 16, 2025 to June 30, 2026 and is accrued and payable annually .The computation of management fee for the period is stated in Note -21 .

However as per newly enacted Rule 77(2) of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, the management company of the Fund is to be paid an annual management fees on daily average Net Asset Value (NAV) accrued and payable yearly. the new rate for management is:

NAV Slab	Rate (%) of fee
Not exceeding Taka 5.00 crore	2.00%
Exceeding Taka 5.00 crore and up to Taka 25.00 crore	1.50% on additional amount
Exceeding Taka 25.00 crore and up to Taka 50.00 crore	1.25% on additional amount
Exceeding Taka 50.00 crore and up to Taka 200.00 crore	1.00% on additional amount
Exceeding Taka 200.00 crore	0.75% on additional amount

Since in accordence with section 43 (10), Fund has been allowed to complay with the new rules after one year from the published date (November 12, 2025), therefore, the management fee is in the process to complay the relevant sections in next financial year.

3.06 Trustee fee

As per trust Deed (4.2.20) 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 or as may be agreed upon between the parties (Note-22).

Accordingly, during one-year transitional period, the Trustee fee of the Fund has been calculated and charged in accordence with the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules), 2001 & Trust Deed, as previously approved by Bangladesh Securities and Exchange Commission (BSEC). Upon completion of the implementation process and expiry of the transitional period, the revised Trustee fee structure shall be applied in accordence with Section 77(8) read with Section 43(10) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules), 2025.

3.07 Custodian fee

As per trust Deed (4.4.4) The Custodian is entitled to receive a safekeeping fee of 0.10% on the balance of securities calculated on the average month-end value per annum (Note-23).

Accordingly, during one-year transitional period, the Trustee fee of the Fund has been calculated and charged in accordence with the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules), 2001 & Trust Deed, as previously approved by Bangladesh Securities and Exchange Commission (BSEC). Upon completion of the implementation process and expiry of the transitional period, the revised Custodian fee structure shall be applied in accordence with Section 77(8) read with Section 43(10) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules), 2025.

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3.08 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 BDT 100,000 whichever is higher (Note-24).

3.09 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: 25).

3.10 Earnings per unit

Earnings per unit have been calculated following IAS-33 'Earnings per Share' and shown on the face of the statement of profit or loss and other comprehensive income (revenue account).(Note-27)

3.11 Dividend Distribution policy

In compliance with Bangladesh Securities and Exchange Commission Directive No. BSEC/CMRRCD/ 2011-386/03 dated January 14, 2021 and rule 65 of the Bangladesh Securities and Exchange commissions (Mutual Fund) Bidhimala (Rules) 2025 as amended, The Fund is required to distribute its profit in the from of dividend in cash to its unit holders,The Fund shall as soon as may be, after the closing of the annual accounts, declare and distribute dividend if any, to the unit holders in accordance with the Bidhimala. Being a "Growth Scheme" in nature, the Fund shall distribute at least 50 (fifty) percent of the total net profit earned in the respective year or as determined by the Commission from time to time. The Fund shall create a dividend equalization reserve fund by suitable appropriation from the income of the Fund to ensure consistency in dividend. However, the Trustee may opt to reinvest the profit, instead of distributing as dividend, to increase NAV, as per BSEC notification dated 15 July 2026.

3.12 Provisions

3.12.01: 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' ;

3.12.02: Provision is made against diminution in the fair value of investment as per Rule 79 of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 ;

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

3.12.04: 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.

3.13 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. (Note -7)

3.15 Unit Capital

As per Trust Deed (3.1) and Prospectus (3.2) the initial target size of the Fund will be of Tk. 10.00 crore divided into 10,00,000 units of Tk. 100.00 each. Size of the fund will be increased from time to time by the Asset Manager subject to approval of the Trustee and with due intimation to the SEC. Income of the Fund will be exempted from tax and investment in this Fund may enjoy tax rebate facilities as per prevailing law. (Note-9)

3.16 Dividend Equalization Reserve

Divisible profit is transferred to dividend equalization reserve based on the decision of the Board of Trustees to ensure reasonable dividends from year to year. In accordance with Rule 79 of Bangladesh Securitiesand Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, When the Board of Trustees makes a decision regarding this reserve, a minimum of 5% of the net profit from the fund for the current financial year should be allocated to this reserve.(Note:11)

3.17 Non-Performing Investments

In accordance with Rule 81 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 (Section-2 of Schedule 7, contents of Financial Position or Balence Sheet), Non-Performing Investment means any investment from which no interest or dividend has been received for more than two years up to the end of the mutual fund's accounting year.(Note-15)

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3.18 Net Asset Value (NAV) Per Unit

In accordance with Rule 72 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, Net Asset Value (NAV) per unit is calculated using the cost and fair value, which has been shown on the face of Statement of Financial Position, and the computation of NAV per unit is stated in Note 16 & 17.

3.19 Statement of Changes in Equity

In accordance with Rule 81 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 (Section-4 of Schedule 7, contents of Changes in Equity), The Statement of Changes in Equity reflects information about the increase or decrease in net assets or wealth.

3.20 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 18(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.

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

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

Name of the IAS	IAS No.	Status
Presentation of Financial Statements	1	Applied
Inventories	2	N/A
Statement of Cash Flows	7	Applied
Accounting Policies, Changes in Accounting estimates & Errors	8	Applied
Events after the Reporting year	10	Applied
Income Taxes	12	Applied
Property, Plant and Equipment	16	N/A
Employees Benefits	19	N/A
Accounting for Government Grants and Disclosure of Government 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	Applied
Interim Financial Reporting	34	Applied
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

3.22 Pricing of units (Premium/Discount)

In accordance with Rule 73 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, Units issued are recorded at the offer price, determined by the asset management company considering the applications received during end of the business hours on that date. The offer price represents the Net Asset Value

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per unit (NAV) as of the close of the business hours of each day; published daily at Asset managers website. The allowable difference between sale and repurchase prices 3%. Units redeemed are recorded at the redemption price. The allowable difference between sale and NAV at market prices 2%.

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

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

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

3.23 Related party

Parties are considered to be related, if one party has the ability to control the other party, or exercise significant influence over the other party, in making financial and operational decisions and include associated companies with or without common directors and key management positions. The Company has entered into transactions with other entities in the normal course of business that fall within the definition of related party as per International Accounting Standards No. 24: "Related Party Disclosures." Transactions with related parties are executed on the same terms, including interest rate and collateral, as those prevailing at the time for comparable transactions with other customers of similar credentials and do not involve more than normal risk. (Note-35)

4.00 Others

a Figures in these notes and annexed financial statements have been rounded off to the nearest BDT.

b Figures of previous Period have been rearranged wherever considered necessary, to conform the current Period's presentation.

c These notes form an integral part of the annexed financial statements and accordingly are to be read in conjunction therewith.

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Note No.	Particulers	Amount in BDT	
		30-Jun-26	30-Jun-25
5.00	**Investment in marketable securities**		
	Listed securities (note 5.1)	5,902,396,799	5,977,815,617
	Non-listed securities (note 5.2)	12,442,935	144,825,749
		5,914,839,734	**6,122,641,365**

5.1 **Sector wise break up of investment in listed securities is as follows :**

Sector/category	as at 30 June, 2026		as at 30 June, 2025	
	Total cost price (Tk)	Total market /Fair Value price (Tk)	Total cost price (Tk)	Total market /Fair Value price (Tk)
BANKS	466,961,296	355,340,473	611,204,567	434,498,703
FUNDS	202,470,479	173,363,366	211,421,471	176,343,600
ENGINEERING	849,997,842	509,966,554	930,888,831	431,732,524
FOOD AND ALLIED PRODUCTS	773,967,808	482,357,184	776,457,395	535,325,129
FUEL AND POWER	1,059,450,367	592,863,862	1,247,156,722	636,547,292
TEXTILES	360,160,860	253,028,137	475,196,650	271,297,764
PHARMACEUTICALS AND CHEMICAL	1,221,540,502	1,135,510,241	1,224,261,064	1,030,536,429
SERVICES	-	-	68,621,388	29,055,914
CEMENT	595,700,224	357,394,663	595,700,224	311,810,303
IT	27,924,347	12,982,007	27,924,347	9,567,427
TANNARY INDUSTRIES	195,851,569	157,138,105	252,004,660	184,045,544
CERAMIC INDUSTRY	194,292,173	112,088,703	194,292,173	73,837,719
INSURANCE	528,639,802	357,310,239	656,888,494	315,667,610
G-SEC	591,972,942	664,377,700	782,385,596	798,786,820
TELE COMMUNICATION	351,953,393	315,118,393	360,496,042	304,357,900
TRAVEL AND LEISURE	67,888,347	19,355,559	67,888,347	16,300,645
FINANCIAL INSTITUTIONS	350,504,462	193,914,635	676,413,752	221,202,630
CORPORATE BOND	204,385,790	144,661,953	206,889,540	148,690,273
MISCELLANEOUS	45,642,369	11,475,028	51,908,200	48,211,391
Others(ATB)	54,150,000	54,150,000		
	8,143,454,571	**5,902,396,799**	**9,417,999,464**	**5,977,815,617**

5.2 **Non-listed securities**

Open-ended Mutual Fund (5.2.1)	44420975.00	12,442,935	44,420,975	132,325,749
Non-listed bond/debenture (5.2.2)	-	-	12,500,000	12,500,000
Preference share (5.2.3)	23900000	-	-	-
	68320975	**12,442,935**	**56,920,975**	**144,825,749**

5.2.1 **Break up of investment in non-listed securities is as follows :**

	Investments in stocks/securities	Total cost	Total market / fair value	Total cost	Total market / fair value
Open-ended Mutual Fund					
1	Third ICB Unit Fund			10,736,000	8,354,521
2	Fifth ICB Unit Fund			5,106,000	4,183,974
3	VIPB SEBL 1st Unit Fund			3,135,895	5,223,450
4	Shanta First Income UF			11,400,000	10,535,000
5	Second ICB Unit Fund			8,721,999	7,521,000
6	Fourth ICB Unit Fund			34,442,500	25,583,213
7	Eighth ICB Unit Fund			2,787,032	2,351,896
8	ICB AMCL Second NRB UF			61,548,204	43,010,984
9	Grameen Bank-AIMS First UF			5,000,000	5,170,000
10	HFAML-Shariah Unit Fund	9,400,000	8,187,400	10,000,000	7,820,000
11	Shanta Amanah Shariah Fund			5,000,000	4,872,500
12	CAPM UF	5,008,475	4,255,535	10,016,950	6,932,210
13	CAPITEC IBBL Shariah UF			1,000,000	767,000
14	UFS Popular Life UF	30,012,500	-	30,012,500	-
		44,420,975	**12,442,935**	**198,907,079**	**132,325,749**

5.2.2 **Non-listed bond/debenture**

Ashuganj Power Station Company Limited		-	12,500,000	12,500,000.00

5.2.3 **Preference share**

Bangladesh Development Company Ltd.	23900000	-	23,900,000	-
	23900000	**0**	**23,900,000**	**-**

5.03 **Calculation of (Provision)/Write back of provision against diminution in value of investment**

Unrealized Gain/(Loss) as on July 01	(3,530,665,178)	(3,179,775,344)
Unrealized Gain/(Loss) as on June 30	(2,296,935,812)	(3,530,665,178)
Increase/(decrease)	**1,233,729,366**	**(350,889,833)**

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

6.00 **Investment in Money Market (FDR & T-Bill)**

Fixed Deposit Receipt	-	130,000,000
	-	**130,000,000**

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Note No.	Particulers			Amount in BDT	
				30-Jun-26	30-Jun-25
6.01	**Name of the bank and branches**				
	ICB, Head Office			-	130,000,000
				-	130,000,000
7.00	**Cash and cash equivalents**				
	Main accounts (note 7.1)			178,155,950	27,700,300
	Selling Agents accounts (note 7.2)			12,590,061	5,993,220
	Dividend accounts (note 7.3)			37,460,543	38,027,126
				228,206,553	71,720,647
7.01	**Bank accounts (Main)**				
	Name of the bank and branches		**Account no.**		
	City Bank, VIP Road BR.		1474640431001	167,588,162	-
	IFIC Bank PLC., Principal branch		1001-121263-041	9,782,935	26,981,327
	Dhaka Bank PLC., Kakrail branch (SIP)		1061500000435	784,852.92	718,973
				178,155,950	27,700,300
7.02	**Bank accounts (Operated by selling agent):**				
	Name of the bank and branches		**Account no.**		
	IFIC Bank PLC., Agrabad branch		2030-159133-041	3,281,031	816,227
	IFIC Bank PLC., Rajshahi branch		6080-326896-041	2,404,914	24,269
	IFIC Bank PLC., Khulna branch		4060-237518-041	3,819,466	208,763
	IFIC Bank PLC., Sylhet branch		3033-185975-041	2,183,736	581,664
	IFIC Bank PLC., Bogra branch		6082-248734-041	401,738	128,718
	IFIC Bank PLC., Barisal branch		5064-304025-041	2,193	1,438,009
	IFIC Bank PLC., Naya Paltan branch		1020-195043-041	496,984	2,795,571
				12,590,061	5,993,220
7.03	**Bank accounts (Dividend):**				
	Name of the bank and branches	**Year**	**Account no.**		
	IFIC Bank PLC., Principal branch	2003-04	1008-111305-041	102,341	95,776
	IFIC Bank PLC., Principal branch	2004-05	1008-111321-041	81,259	76,114
	IFIC Bank PLC., Principal branch	2005-06	1008-111338-041	42,956	234,654
	IFIC Bank PLC., Principal branch	2006-07	1008-111355-041	34,936	324,081
	IFIC Bank PLC., Principal branch	2007-08	1008-000116-041	23,531	127,507
	IFIC Bank PLC., Principal branch	2008-09	1008-000170-041	9,505	588,688
	IFIC Bank PLC., Principal branch	2009-10	1008-000251-041	8,980	1,108,107
	IFIC Bank PLC., Principal branch	2010-11	1008- 000353-041	30,141	1,116,683
	Shahjalal Islami Bank, Motijheel br	2011-12	401513100001059	1,569,040	1,572,336
	Shahjalal Islami Bank, Motijheel br	2012-13	4015-13100004075	223,755	220,859
	IFIC Bank PLC., Principal branch	2013-14	1001-000577-041	197,743	1,586,126
	IFIC Bank PLC., Principal branch	2014-15	1001-759347-041	79,388	1,866,121
	IFIC Bank PLC., Principal branch	2015-16	1001-095838-041	12,857	1,501,676
	IFIC Bank PLC., Principal branch	2016-17	170140247041	5,645	3,268,811
	IFIC Bank PLC., Principal branch	2017-18	170216287041	73,593	3,148,808
	IFIC Bank PLC., Principal branch	2018-19	100100212041	59,696	4,412,549
	Jamuna Bank PLC., Shantinagar br	2019-20	90320000932	2,665,347	2,652,280
	Jamuna Bank PLC., Shantinagar br	2020-21	903200001128	3,301,962	3,286,008
	IFIC Bank PLC., Principal branch	2021-22	0100100407041	90,604	5,450,899
	IFIC Bank PLC., Principal branch	2022-23	0210203124041	15,742	5,389,045
	AMCL UF Unclaimed D/A, City, VIP Road		1474680959001	28,831,522	-
				37,460,543	38,027,126
8.00	**Other current assets**				
	Dividend receivable **(Annexure-D)**			24,985,818	29,189,713.50
	Interest receivable on FDR			-	3,227,778
	Interest receivable on Listed bond			23,465,439	16,364,602
	Advanced & Pre-payments (N: 8.01)			8,998,807	-
	Received from ISTCL			1	40,122
	Receivable from City Bank as tax refund			418,480	
	Income tax deducted at source			-	29,875
				57,868,545	48,852,091
8.01	**Advanced & Pre- payment**				
	Advanced Trustee Fee			2,872,566	-
	Advanced BSEC Fee			6,126,241	-
				8,998,807	-
9.00	**Unit capital**		**Number of Holder**		
	Opening balance			3,334,442,400	3,713,388,500
	Add: Unit sold during the Period			41,325,400	58,578,900
				3,375,767,800	3,771,967,400
	Less: Unit surrender by holder			(723,049,000)	(437,525,000)
	Closing Balance		5299	2,652,718,800	3,334,442,400

The unit capital represents 26,527,188 number of units of BDT 100 each.

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Note No.	Particulers	Amount in BDT	
		30-Jun-26	30-Jun-25
10.00	**Unit premium reserve**		
	Opening balance	4,227,486,358	4,587,202,011
	Add: Premium on sale of units during the Period	44,100,748	54,165,193
		4,271,587,106	**4,641,367,204**
	Less: Adjustment against surrender of units during the Period	(723,835,837)	(413,880,846)
	Closing Balance	**3,547,751,269**	**4,227,486,358**
11.00	**Dividend equalization reserve**		
	Opening balance	40,000,000	40,000,000
	Add: Transferred from retained earnings	49,510,908	
	Closing Balance	**89,510,908**	**40,000,000**
12.00	**Retained earnings**		
	Opening balance	(1,342,835,105)	(1,343,284,335)
	Add: Net profit for the Period	990,218,138	449,230
		(352,616,968)	**(1,342,835,105)**
	Less: Transferred to dividend equalization fund	(49,510,908)	
	Closing Balance	**(402,127,875)**	**(1,342,835,105)**
13.00	**Unclaimed/ dividend payable**		
	Opening balance	34,498,540	35,156,329
		34,498,540	**35,156,329**
	Less: Paid during the Period	(216,855)	(657,789)
	Closing balance (13.01)	**34,281,685**	**34,498,540**
13.01	**Year wise breakup of unclaimed/ dividend :**		
	Dividend payable for FY 2003-04	85,676	85,676
	Dividend payable for FY 2004-05	67,486	67,485
	Dividend payable for FY 2005-06	208,908	208,908
	Dividend payable for FY 2006-07	286,887	286,887
	Dividend payable for FY 2007-08	102,860	111,360
	Dividend payable for FY 2008-09	520,312	520,420
	Dividend payable for FY 2009-10	976,063	991,063
	Dividend payable for FY 2010-11	996,650	996,984
	Dividend payable for FY 2011-12	1,479,592	1,511,532
	Dividend payable for FY 2012-13	214,621	214,891
	Dividend payable for FY 2013-14	1,402,675	1,418,061
	Dividend payable for FY 2014-15	1,652,892	1,667,310
	Dividend payable for FY 2015-16	1,332,569	1,342,920
	Dividend payable for FY 2016-17	2,899,715	2,907,698
	Dividend payable for FY 2017-18	2,790,912	2,807,441
	Dividend payable for FY 2018-19	3,905,533	3,920,975
	Dividend payable for FY 2019-20	2,588,222	2,597,551
	Dividend payable for FY 2020-21	3,201,667	3,214,452
	Dividend payable for FY 2021-22	4,758,402	4,797,789
	Dividend payable for FY 2022-23	4,810,044	4,829,138
		34,281,685	**34,498,540**
14.00	**Other liabilities**		
	Management fee payable to ICB AMPLC	64,911,883	71,692,159
	Trustee fee payable to SLIC	-	14,889
	Custodian fee payable to ICB	5,948,730	6,603,287
	Annual fee payable to BSEC	-	261,708
	Un-adjusted amount of SIP	22,664	9,907
	Commission payable to unit sales agents	126,214	124,799
	Audit fee payable	69,000	69,000
	Payable for surrendered of unit certificate	206,986,645	666,685
	Provision for Dividend Receivables	535,434	-
	Others	179,477	179,477
		278,780,046	**79,621,911**
15.00	**Net Asset Value per unit (at cost)**		
	Total assets (investment considered on cost price)	8,497,850,644	9,903,879,281
	Less: Total liabilities	313,061,731	(114,120,451)
	Net asset value (NAV)	**8,810,912,375**	**9,789,758,830**
	Number of units	26,527,188	33,344,424
	NAV per unit at cost	**332.15**	**293.60**
16.00	**Net Asset Value per unit (at fair value)**		
	Total assets	6,200,914,832	6,373,214,103
	Less: Total liabilities	(313,061,731)	(114,120,451)
	Net Asset Value (NAV)	**5,887,853,102**	**6,259,093,652**
	Number of units	26,527,188	33,344,424
	NAV per unit at fair value	**221.96**	**187.71**

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Note No.	Particulers	Amount in BDT	
		30-Jun-26	30-Jun-25
17.00	**Profit on sale of investments**		
	Profit on sale of investments	(482,328,573)	72,404,066
		(482,328,573)	72,404,066
	Details of Profit on Sale of Investments are shown in "Annexure- B".		
18.00	**Dividend income from investment in securities**		
	Dividend on shares	194,394,029	256,200,855
	Dividend on unit certificate	-	251,179
		194,394,029	256,452,034
	**Details are given in Annexure C		
19.00	**Interest on bank deposits and bonds**		
	Interest on short term deposits	9,173,897	5,221,648
	Interest on fixed deposits	10,338,889	14,987,986
	Interest on listed bonds	108,020,178	88,677,225
	Interest on T-bill	-	1,121,952
	Interest on Preference Share	-	2,100,000
	Interest on non listed bonds	1,312,500	2,619,164
		128,845,463	114,727,975
20.00	**Management Fee**	64,911,883	71,692,159
	Calculation for the period		
	Average NAV (Sum of Weekly NAV/No. of	% 6,091,188,314	
	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.	1.5 250,000,000	3,750,000
	Exc. Taka 50 cr.	1.0 5,591,188,314	55,911,883
	Management Fee		64,911,883
21.00	**Trustee Fee**	6,091,188	6,769,216
	Calculation for the period		
	Average NAV (Sum of Weekly NAV/No. of Week)	6,091,188,314	
	Percentage of Trustee Fee	0.10	
	Trustee Fee	6,091,188	
22.00	**Custodian Fee**	5,948,730	6,603,287
	Calculation for the period		
	Average Monthly S/V (Sum of monthly securites valu/No. of Month)	5,948,730,324	
	Percentage of Custodian Fee	0.10	
	Custodian Fee	5,948,730	
23.00	**BSEC Fee**	5,887,853	6,320,515
	Calculation for the period		
	Net Asset Value (NAV) of the fund end of the period	5,887,853,102	
	Percentage of BSEC Fee	0.10	
		5,887,853	
	Add: Previous Year Adgustment	-	
	BSEC Fee	5,887,853	
24.00	**Commission to agents**	126,214	124,799
	Calculation for the period		
	Total Sale by Agent	25,242,800	
	Percentage of Total Sale	0.50	
	Commission to agents	126,214	
25.00	**Other operating expenses**		
	Printing and stationery	1,140	114,690
	CDBL charges	138,255	79,976
	Bank charges	34,506	37,300
	Excise duty	340,650	298,100
	Advertisement & publicity expenses	96,846	144,141
	TDS Adjustment	243,612	-
		855,009	674,207
25.01	**Other Provision**		
	Opeing Balance	-	-
	Add: Addition during the year	535,434	-
	Less: Adjustment during the year	-	-
		535,434	-

Note: The balance of BDT 535,434 under "Other Provisions" comprises provisions against unrealized dividend receivables from Aamra Technologies Ltd. (BDT 54,844), Eastern Cables Ltd. (BDT 150), Aamra Networks Ltd. (BDT 184,278), Lub-Reff (BD) Ltd. (BDT 30,000), and Ratanpur Steel Re-Rolling Mills Ltd. (BDT 266,162).

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Note No.	Particulers	Amount in BDT	
		30-Jun-26	30-Jun-25
26.00	**Earnings per unit for the Period**		
	Profit for the Period	990,218,138	449,230
	Number of units	26,527,188	33,344,424
	Earnings per unit	**37.33**	**0.01**
	N.B: Earnings Per Unit (EPU) has been increased due to write back of provision than previous period but the EPU of profit before provision is (9.16).		
27.00	**Dividend Received from Investment in Securities**		
	Dividend income	194,394,029	256,452,034
	Add: Dividend receivable previous	29,189,714	28,180,815
		223,583,742	**284,632,849**
	Less: Provision against Dividend Receivable	(535,434)	-
	Less: Dividend receivable current	(24,985,818)	(29,189,714)
		198,062,491	**255,443,135**
28.00	**Interest Received on Bank Deposits and Bonds**		
	Interest income	128,845,463	114,727,975
	Add: Interest receivable previous	19,592,380	26,285,742
	Less: Interest receivable current	(23,465,439)	(19,592,380)
		124,972,404	**121,421,338**
29.00	**Payment of Fees & Expenses**		
	Total Expenses	83,889,877	92,253,183
	Add: Previous Year Operating Expenses payable (N: 30.01)	79,592,036	102,037,249
		163,481,913	**194,290,432**
	Less: Current Year Operating Expenses payable (N: 30.02)	(269,362,760)	(79,592,035)
		(105,880,846)	**114,698,396**
29.01	**Previous Year Operating Expenses payable**		
	Current Liabilities (Previous Period)	79,621,911	105,318,191
	Less: Advance Payment of Fees, Tax & Suspense's	(29,875)	(3,280,942)
		79,592,036	**102,037,249**
29.02	**Current Year Operating Expenses payable**		
	Current Liabilities (Current Period)	278,780,046	79,621,911
	Less: Advance Payment of Fees, Tax & Suspense's	(9,417,286)	(29,875)
		269,362,760	**79,592,035**
30.00	**Sale of Securities (at Cost)**		
	Sales from direct share (Investment at cost price)	1,411,203,463	650,624,669
	Add: Encashment of ASPCL(Bond)	12,500,000	12,500,000
	Add: Encashment of Unit Certificate	154,486,104	15,271,282
	Add: Sale of G-sec	207,970,396	-
	Add: Previous Year Receivable from ISTCL	40,122	33,269,903
		1,786,200,086	**711,665,854**
	Less: Current Year Receivable from ISTCL	(1)	(40,122)
		1,786,200,085	**711,625,732**
31.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	327,071,225	168,593,680
	Add: Purchase of Preferrence Share		
	Add: Purchase of G-sec	17,557,742	438,616,950
	Add: Purchase of Unit Certificates	-	-
	Add: Previous year payable to ISTCL	-	-
		344,628,967	**607,210,630**
	Less: Current Year payable to ISTCL	-	-
		344,628,967	**607,210,630**
32.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	(242,975,794)	351,339,063
	Operating Cash Flow Before Changes in Working Capital	**(242,975,794)**	**351,339,063**
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (33.01)	(204,597)	5,684,463
	Decrease/(Increase) of Current Liabilities (N: 33.02)	189,770,724	(22,445,214)
		189,566,127	**(16,760,750)**
32.01	**(Decrease)/Increase of Other Current Assets**		
	Add: Previous Year Dividend Receivable	29,189,714	28,180,815
	Less: Provision against Dividend Receivable	(535,434)	
	Less: Current Year Dividend Receivable	(24,985,818)	(29,189,714)
		3,668,462	**(1,008,899)**
	Add: Previous Year Interest Receivable on FDR & Bonds	19,592,380	26,285,742
	Less: Current Year Interest Receivable on FDR & Bonds	(23,465,439)	(19,592,380)
		(204,597)	**5,684,463**

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Note No.	Particulers	Amount in BDT	
		30-Jun-26	30-Jun-25
32.02	**Decrease/(Increase) of Current Liabilities**		
	Add: Previous Year Operating Expenses payable	79,592,036	102,037,249
	Less: Current Year Operating Expenses payable	(269,362,760)	(79,592,035)
	Less: Last Year Adjustment		
		189,770,724	**(22,445,214)**
	Net Cash Generated from Operating Activities	**(53,409,668)**	**334,578,313**
33.00	**Net operating cash flow per unit**		
	Net cash inflow/(outflow) from operating activities	(53,409,668)	334,578,313
	Number of units	26,527,188	33,344,424
	Net operoning cash flow per unit	**(2.01)**	**10.03**

N.B.: Net operating cash flow per share (NOCFPS) has been decreased due to decreased of More Fee & Expenses paid than previous Period.

34.00 Related party/ies Disclosures:

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

Party Name	Nature of Transaction	Balance as on 30.06.2025	Addition this year	Payment this year	Balance as on 30.06.2026
IAMPLC	Management Fee	71,692,159	64,911,883	71,692,159	64,911,883
SLIC	Trustee Fee	(14,889)	6,091,188	8,978,643	(2,872,566)
ICB	Custodian Fee	6,603,287	5,948,730	6,603,287	5,948,730

35.00 Profit and Earnings Per Unit available for Distribution

Retained Earnings Brought Forward	(1,342,835,105)	(1,343,284,335)
Less: Transferred to Dividend Equalization Reserve	(49,510,908)	-
	(1,392,346,013)	**(1,343,284,335)**
Add: Profit for the year	990,218,138	449,230
	(402,127,875)	**(1,342,835,104)**
Add: Dividend Equalization Reserve	89,510,908	40,000,000
	(312,616,968)	**(1,302,835,104)**
Number of Units	26,527,188	33,344,424
Profit Available for Distribution	**(11.78)**	**(39.07)**

36.00 Events after the reporting period

(a) The Board of Trustees in its meeting held on 10 August 2026 approved the audited financial statements of the Fund for the Period ended 30 June 2026 and has declared no dividend for the unit holders.

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

37.00 Disclosure regarding non-declaration of cash dividend

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

Head of Finance & Accounts
(ICB Asset Management PLC.)

CEO
(ICB Asset Management PLC .)

Trustee
(Sandhani Life Insurance Co.Ltd)

M.J. Abedin & Co. Chartered Accountants

ICB AMCL UNIT FUND

Portfolio Statement

As on 30 June 2026

ANNEXURE-A

Sl	Company Name	No. of Shares	Cost Price		Market Price			Total Market Price	Appreciation/ (Erosion)	% of Total Asset (at cost)
			Rate	Total	DSE	CSE	Average			
BANK										
1	AB BANK PLC	5,419,316	20.24	109,660,026	5.00	4.90	4.95	26,825,614	-82,834,412	1.29%
2	BANK ASIA PLC	474,743	17.10	8,120,477	18.40	18.40	18.40	8,735,271	614,794	0.10%
3	BRAC BANK PLC	115,000	37.58	4,321,747	65.50	65.70	65.60	7,544,000	3,222,253	0.05%
4	CITY BANK PLC	279,150	23.98	6,693,829	32.00	32.10	32.05	8,946,758	2,252,928	0.08%
5	DHAKA BANK PLC	3,229,716	11.84	38,233,620	12.40	12.30	12.35	39,886,993	1,653,373	0.45%
6	DUTCH-BANGLA BANK PLC	1,718,308	47.73	82,014,291	44.40	44.00	44.20	75,949,214	-6,065,077	0.97%
7	EASTERN BANK PLC	2,189,900	24.40	53,443,296	24.90	24.90	24.90	54,528,510	1,085,214	0.63%
8	EXIM BANK OF BANGLADESH PLC	1,600,000	12.82	20,517,341	3.00	0.00	1.50	2,400,000	-18,117,341	0.24%
9	JAMUNA BANK PLC	1,064,068	23.98	25,513,756	24.00	24.10	24.05	25,590,835	77,080	0.30%
10	MERCANTILE BANK PLC	1,530,000	12.41	18,979,925	7.40	7.50	7.45	11,398,500	-7,581,425	0.22%
11	NATIONAL BANK LTD.	2,534,357	9.03	22,874,796	3.90	3.80	3.85	9,757,274	-13,117,521	0.27%
12	NCC BANK PLC	2,978,000	11.97	35,644,646	16.00	16.10	16.05	47,796,900	12,152,254	0.42%
13	SHAHJALAL ISLAMI BANK PLC	429,035	17.43	7,477,860	18.00	18.20	18.10	7,765,534	287,674	0.09%
14	SOUTHEAST BANK PLC	1,433,153	12.15	17,415,257	10.50	10.40	10.45	14,976,449	-2,438,808	0.20%
15	TRUST BANK PLC	276,223	15.82	4,370,362	15.80	15.80	15.80	4,364,323	-6,039	0.05%
16	UNITED COMMERCIAL BANK PLC	739,149	12.95	9,574,818	9.00	9.10	9.05	6,689,298	-2,885,520	0.11%
17	UTTARA BANK PLC	100,000	21.05	2,105,250	21.80	21.90	21.85	2,185,000	79,751	0.02%
Sector Total:				**466,961,296**				**355,340,473**	**-111,620,823**	**5.50%**
CEMENT										0.00%
18	CONFIDENCE CEMENT PLC	88,631	98.00	8,685,676	67.80	68.00	67.90	6,018,045	-2,667,631	0.10%
19	CROWN CEMENT PLC	1,442,862	86.84	125,299,606	66.10	65.60	65.85	95,012,463	-30,287,144	1.47%
20	HEIDELBERG MATERIALS BANGLADESH	416,817	449.57	187,389,509	240.30	230.00	235.15	98,014,518	-89,374,992	2.21%
21	LAFARGEHOLCIM BANGLADESH PLC	1,584,550	89.20	141,337,173	56.00	56.20	56.10	88,893,255	-52,443,918	1.66%
22	MEGHNA CEMENT MILLS PLC	614,759	89.28	54,888,360	32.10	32.70	32.40	19,918,192	-34,970,169	0.65%
23	PREMIER CEMENT MILLS PLC	1,021,406	76.46	78,099,899	48.50	48.50	48.50	49,538,191	-28,561,708	0.92%
Sector Total:				**595,700,224**				**357,394,663**	**-238,305,561**	**7.01%**
CERAMICS SECTOR										0.00%
24	RAK CERAMICS (BD) LIMITED	3,806,068	51.05	194,292,173	29.50	29.40	29.45	112,088,703	-82,203,471	2.29%
Sector Total:				**194,292,173**				**112,088,703**	**-82,203,471**	**2.29%**
CORPORATE BOND										0.00%
25	AIBL MUDARABA PERPETUAL BOND	7,383	5,000.00	36,915,000	3,900.00	3,400.00	3,650.00	26,947,950	-9,967,050	0.43%
26	APSCL NON-CONVERTIBLE BOND	2,003	1,290.01	2,583,897	1,116.00	1,115.00	1,115.50	2,234,347	-349,551	0.03%
27	IBBL 2ND PERPETUAL MUDARABA BONI	5,986	5,000.00	29,930,000	4,103.00	4,017.50	4,060.25	24,304,657	-5,625,344	0.35%
28	IBBL MUDARABA PERPETUAL BOND	140,000	963.98	134,956,893	664.50	638.00	651.25	91,175,000	-43,781,893	1.59%
Sector Total:				**204,385,790**				**144,661,953**	**-59,723,837**	**2.41%**
ENGINEERING										0.00%
29	AFTAB AUTOMOBILES LIMITED	2,139,260	76.72	164,123,173	31.40	31.50	31.45	67,279,727	-96,843,446	1.93%
30	ATLAS BANGLADESH LTD.	374,999	152.56	57,210,172	70.10	0.00	70.10	26,287,465	-30,922,707	0.67%
31	BANGLADESH STEEL RE-ROLLING MILLS	727,887	102.14	74,346,397	105.60	105.90	105.75	76,974,050	2,627,653	0.87%
32	BBS CABLES PLC	386,387	51.91	20,056,160	23.50	23.50	23.50	9,080,095	-10,976,065	0.24%
33	BENGAL WINDSOR THERMOPLASTICS PL	2,007,500	45.60	91,533,032	25.00	24.40	24.70	49,585,250	-41,947,782	1.08%
34	BSRM STEELS LIMITED	1,766,925	93.69	165,544,923	86.60	85.90	86.25	152,397,281	-13,147,641	1.95%
35	GPH ISPAT LTD.	812,076	46.70	37,921,248	18.00	18.00	18.00	14,617,368	-23,303,880	0.45%
36	IFAD AUTOS PLC	289,696	48.86	14,153,938	26.10	26.10	26.10	7,561,066	-6,592,873	0.17%
37	NATIONAL POLYMER INDUSTRIES PLC	54,471	46.68	2,542,698	33.30	34.80	34.05	1,854,738	-687,961	0.03%
38	NAVANA CNG LIMITED	766,237	64.81	49,663,148	22.00	22.40	22.20	17,010,461	-32,652,687	0.58%
39	RUNNER AUTOMOBILES PLC	828,188	55.24	45,747,260	42.90	42.00	42.45	35,156,581	-10,590,680	0.54%
40	S. ALAM COLD ROLLED STEELS LTD	1,066,036	44.85	47,813,803	14.80	14.70	14.75	15,724,031	-32,089,772	0.56%

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41	SINGER BANGLADESH LIMITED	429,541	177.38	76,190,932	81.60	81.90	81.75	35,114,977	-41,075,955	0.90%
42	WALTON HI-TECH INDUSTRIES PLC	3,300	954.84	3,150,958	401.10	401.00	401.05	1,323,465	-1,827,493	0.04%
Sector Total:				**849,997,842**				**509,966,554**	**-340,031,288**	**10.00%**
FINANCIAL INSTITUTIONS										0.00%
43	DBH FINANCE PLC	2,194,490	68.83	151,039,655	41.00	38.10	39.55	86,792,080	-64,247,575	1.78%
44	FIRST FINANCE LIMITED	1,000	17.63	17,634	4.00	4.80	4.40	4,400	-13,234	0.00%
45	IDLC FINANCE PLC	1,957,998	50.03	97,961,311	41.40	41.70	41.55	81,354,817	-16,606,494	1.15%
46	NATIONAL HOUSING FINANCE PLC	155,177	38.16	5,920,802	29.70	29.20	29.45	4,569,963	-1,350,840	0.07%
47	PREMIER LEASING & FINANCE LIMITED	808,002	15.80	12,769,067	2.30	2.50	2.40	1,939,205	-10,829,862	0.15%
48	UNION CAPITAL LIMITED	1,512,847	15.59	23,578,569	4.50	4.40	4.45	6,732,169	-16,846,399	0.28%
49	UTTARA FINANCE AND INVESTMENTS LI	955,878	61.95	59,217,426	13.20	13.00	13.10	12,522,002	-46,695,424	0.70%
Sector Total:				**350,504,462**				**193,914,635**	**-156,589,828**	**4.12%**
FOOD AND ALLIED										0.00%
50	BATBC LIMITED	1,048,575	437.55	458,801,850	219.60	220.80	220.20	230,896,215	-227,905,635	5.40%
51	FAHAD INDUSTRIES LIMITED	3,000	6.88	20,630	0.00	0.00	0.00	0	-20,630	0.00%
52	GOLDEN HARVEST AGRO INDUSTRIES LT	3,000,000	23.76	71,287,101	16.10	16.00	16.05	48,150,000	-23,137,101	0.84%
53	NATIONAL TEA COMPANY LTD.	79,420	254.06	20,177,824	158.60	175.00	166.80	13,247,256	-6,930,568	0.24%
54	OLYMPIC INDUSTRIES PLC	855,031	210.51	179,994,668	155.00	159.90	157.45	134,624,631	-45,370,037	2.12%
55	UNILEVER CONSUMER CARE LIMITED	26,479	1,649.83	43,685,735	2,093.70	0.00	2,093.70	55,439,082	11,753,347	0.51%
Sector Total:				**773,967,808**				**482,357,184**	**-291,610,623**	**9.11%**
FUEL AND POWER										0.00%
56	ASSOCIATED OXYGEN LIMITED	60,000	33.00	1,979,800	18.40	18.40	18.40	1,104,000	-875,800	0.02%
57	BARAKA POWER LIMITED	1,299,011	30.96	40,217,442	8.30	8.20	8.25	10,716,841	-29,500,601	0.47%
58	DHAKA ELECTRIC SUPPLY COMPANY LTI	1,940,309	50.47	97,934,239	25.00	25.50	25.25	48,992,802	-48,941,437	1.15%
59	DOREEN POWER GENERATIONS & SYSTE	567,366	70.50	39,999,243	30.30	30.60	30.45	17,276,295	-22,722,949	0.47%
60	ENERGYPAC POWER GENERATION PLC	696,593	41.90	29,190,563	19.80	20.00	19.90	13,862,201	-15,328,362	0.34%
61	JAMUNA OIL COMPANY PLC	643,972	188.08	121,120,346	186.50	186.00	186.25	119,939,785	-1,180,561	1.43%
62	KHULNA POWER COMPANY LIMITED	648,941	47.00	30,502,671	10.70	10.70	10.70	6,943,669	-23,559,002	0.36%
63	LINDE BANGLADESH LIMITED	36,757	1,248.99	45,909,027	715.20	712.50	713.85	26,238,984	-19,670,043	0.54%
64	LUB-RREF (BANGLADESH) LIMITED	100,000	31.68	3,167,900	13.10	13.30	13.20	1,320,000	-1,847,900	0.04%
65	MEGHNA PETROLEUM PLC.	277,773	202.70	56,303,224	217.10	218.00	217.55	60,429,516	4,126,293	0.66%
66	MJL BANGLADESH PLC	1,058,441	100.56	106,441,040	94.50	95.00	94.75	100,287,285	-6,153,756	1.25%
67	PADMA OIL PLC	81,153	208.39	16,911,589	202.00	200.00	201.00	16,311,753	-599,836	0.20%
68	POWER GRID CO. OF BANGLADESH LTD.	950,000	51.53	48,949,704	39.60	40.20	39.90	37,905,000	-11,044,704	0.58%
69	SHAHJIBAZAR POWER CO. LTD.	110,153	93.77	10,329,498	55.20	55.20	55.20	6,080,446	-4,249,052	0.12%
70	SUMMIT POWER LIMITED	3,655,547	43.29	158,233,092	15.50	15.60	15.55	56,843,756	-101,389,336	1.86%
71	TITAS GAS TRANSMISSION AND DISTRIBU	2,560,000	79.49	203,498,341	18.20	18.20	18.20	46,592,000	-156,906,341	2.39%
72	UNITED POWER GEN. & DIST. CO. LTD.	178,368	273.38	48,762,648	123.90	123.00	123.45	22,019,530	-26,743,118	0.57%
Sector Total:				**1,059,450,367**				**592,863,862**	**-466,586,505**	**12.47%**
G-SEC (T.BOND)										0.00%
73	05Y BGTB 15/05/2029 [C.R 12.40%]	810,000	100.24	81,195,129	105.97	105.97	105.97	85,835,700	4,640,571	0.96%
74	10 Years BGTB 20/06/2034 [C.R 12.60%]	1,500,000	100.33	150,499,300	113.02	113.02	113.02	169,530,000	19,030,700	1.77%
75	10Y BGTB 17/04/2034 [C.R 12.15%]	1,690,000	99.13	167,534,601	110.52	110.52	110.52	186,778,800	19,244,199	1.97%
76	10Y BGTB 19/03/2035 [C.R 12.05%]	100,000	97.89	9,788,840	110.46	110.46	110.46	11,046,000	1,257,160	0.12%
77	15Y BGTB 27/03/2039 [C.R 12.15%]	1,000,000	96.77	96,767,100	113.49	113.49	113.49	113,490,000	16,722,900	1.14%
78	15Y BGTB 27/03/2040 [C.R 12.28%]	300,000	99.23	29,768,780	116.25	116.25	116.25	34,875,000	5,106,220	0.35%
79	20Y BGTB 25/01/2043 [C.R 8.89%]	500,000	77.72	38,861,450	90.35	90.35	90.35	45,175,000	6,313,550	0.46%
80	20Y BGTB 27/04/2031 [C.R. 9.65%]	180,000	97.54	17,557,742	98.04	98.04	98.04	17,647,200	89,458	0.21%
Sector Total:				**591,972,942**				**664,377,700**	**72,404,758**	**6.97%**
INSURANCE										0.00%
81	AGRANI INSURANCE PLC	345,401	47.08	16,261,041	26.60	0.00	26.60	9,187,667	-7,073,374	0.19%
82	ASIA PACIFIC GENERAL INSURANCE PLC	399,005	59.42	23,708,272	45.40	46.00	45.70	18,234,529	-5,473,744	0.28%
83	DELTA LIFE INSURANCE COMPANY LTD	257,506	126.47	32,566,430	80.60	80.00	80.30	20,677,732	-11,888,698	0.38%
84	DHAKA INSURANCE LIMITED	9,850	51.13	503,606	42.40	45.00	43.70	430,445	-73,161	0.01%
85	EASTLAND INSURANCE PLC	21,164	29.07	615,229	26.00	26.00	26.00	550,264	-64,965	0.01%
86	FAREAST ISLAMI LIFE INSURANCE CO. L	464,792	72.06	33,494,783	22.80	26.40	24.60	11,433,883	-22,060,900	0.39%
87	GREEN DELTA INSURANCE PLC	2,449,033	107.55	263,401,541	67.00	66.00	66.50	162,860,695	-100,540,846	3.10%
88	MERCANTILE ISLAMI INSURANCE PLC	510,464	51.15	26,110,561	44.60	43.00	43.80	22,358,323	-3,752,238	0.31%

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89	NITOL INSURANCE PLC	1,622,045	45.55	73,887,411	34.30	32.40	33.35	54,095,201	-19,792,210	0.87%
90	PIONEER INSURANCE PLC	527,217	69.83	36,816,135	71.90	70.00	70.95	37,406,046	589,911	0.43%
91	POPULAR LIFE INSURANCE CO. LTD	280,146	67.64	18,949,581	62.10	60.50	61.30	17,172,950	-1,776,631	0.22%
92	PRAGATI INSURANCE PLC	34,107	68.17	2,325,213	84.70	85.50	85.10	2,902,506	577,293	0.03%
Sector Total:				**528,639,802**				**357,310,239**	**-171,329,562**	**6.22%**
IT SECTOR										0.00%
93	AAMRA NETWORKS LIMITED	184,278	44.36	8,175,218	20.60	20.00	20.30	3,740,843	-4,434,375	0.10%
94	AAMRA TECHNOLOGIES LIMITED	548,437	36.01	19,749,128	16.90	16.80	16.85	9,241,163	-10,507,965	0.23%
Sector Total:				**27,924,347**				**12,982,007**	**-14,942,340**	**0.33%**
MISCELLANEOUS										0.00%
95	BEXIMCO LTD.	390,972	116.64	45,603,160	29.30	29.40	29.35	11,475,028	-34,128,132	0.54%
96	ROSE HEAVEN BALL PEN LTD.	10,500	3.73	39,209	0.00	0.00	0.00	0	-39,209	0.00%
Sector Total:				**45,642,369**				**11,475,028**	**-34,167,341**	**0.54%**
others(ATB)										0.00%
97	RENATA PLC PREFERENCE SHARE	28,500	1,900.00	54,150,000	1,900.00	0.00	1,900.00	54,150,000	0	0.64%
Sector Total:				**54,150,000**				**54,150,000**	**0**	**0.64%**
PHARMACEUTICALS AND CHEMICALS										0.00%
98	ACI FORMULATIONS PLC	314,072	157.06	49,327,807	154.40	149.60	152.00	47,738,944	-1,588,863	0.58%
99	ACME LABORATORIES LTD.	2,386,829	98.37	234,789,615	82.40	81.70	82.05	195,839,319	-38,950,296	2.76%
100	ADVANCED CHEMICAL INDUSTRIES PLC	1,220,334	240.54	293,534,594	201.90	204.00	202.95	247,666,785	-45,867,809	3.45%
101	BEXIMCO PHARMACEUTICALS PLC.	118,601	146.57	17,382,814	140.60	141.90	141.25	16,752,391	-630,422	0.20%
102	IBN SINA PHARMACEUTICAL INDUSTRY F	66,569	277.95	18,503,078	319.60	335.00	327.30	21,788,034	3,284,955	0.22%
103	JMI HOSPITAL REQUISITE MANUFACTURI	110,000	66.29	7,292,318	51.10	51.10	51.10	5,621,000	-1,671,318	0.09%
104	KEYA COSMETICS LIMITED	1,100,000	10.85	11,936,538	5.30	5.40	5.35	5,885,000	-6,051,538	0.14%
105	MARICO BANGLADESH LIMITED	3,472	1,261.98	4,381,584	2,771.20	2,850.00	2,810.60	9,758,403	5,376,819	0.05%
106	RENATA PLC	12,146	1,188.89	14,440,213	456.00	0.00	456.00	5,538,576	-8,901,637	0.17%
107	SQUARE PHARMACEUTICALS PLC	2,583,319	220.55	569,751,638	224.00	224.20	224.10	578,921,788	9,170,149	6.70%
108	THERAPEUTICS (BANGLADESH) LTD.	460	435.44	200,302	0.00	0.00	0.00	0	-200,302	0.00%
Sector Total:				**1,221,540,502**				**1,135,510,241**	**-86,030,261**	**14.37%**
TANNERY INDUSTRIES										0.00%
109	APEX TANNERY LIMITED	372,276	132.12	49,183,537	105.10	102.00	103.55	38,549,180	-10,634,357	0.58%
110	BATA SHOE COMPANY (BD) LIMITED	133,908	1,095.29	146,668,032	871.20	900.00	885.60	118,588,925	-28,079,107	1.73%
Sector Total:				**195,851,569**				**157,138,105**	**-38,713,464**	**2.30%**
TELECOMMUNICATION										0.00%
111	BANGLADESH SUBMARINE CABLES PLC	1,146,000	175.54	201,169,871	157.50	157.00	157.25	180,208,500	-20,961,371	2.37%
112	GRAMEEN PHONE LTD.	512,212	291.61	149,368,296	259.60	261.00	260.30	133,328,784	-16,039,513	1.76%
113	ROBI AXIATA PLC	48,426	29.22	1,415,225	32.60	32.70	32.65	1,581,109	165,884	0.02%
Sector Total:				**351,953,393**				**315,118,393**	**-36,835,001**	**4.14%**
TEXTILE										0.00%
114	ARGON DENIMS LIMITED	1,560,679	20.38	31,804,005	19.80	19.50	19.65	30,667,342	-1,136,662	0.37%
115	BANGLADESH DYEING & FINISHING IND.	18,120	46.60	844,325	0.00	0.00	0.00	0	-844,325	0.01%
116	C & A TEXTILES LIMITED	450,000	11.05	4,972,519	3.20	3.50	3.35	1,507,500	-3,465,019	0.06%
117	DANDY DYEING LTD.	100	25.06	2,506	0.00	0.00	0.00	0	-2,506	0.00%
118	DYNAMIC TEXTILE INDUSTRIES LTD.	6,820	23.47	160,072	0.00	0.00	0.00	0	-160,072	0.00%
119	ESQUIRE KNIT COMPOSITE PLC	613,410	36.10	22,143,546	25.00	24.80	24.90	15,273,909	-6,869,637	0.26%
120	HAMID FABRICS PLC	285,621	23.62	6,747,638	15.70	15.70	15.70	4,484,250	-2,263,388	0.08%
121	HWA WELL TEXTILES (BD) PLC	219,609	48.01	10,544,119	46.40	45.00	45.70	10,036,131	-507,987	0.12%
122	MATIN SPINNING MILLS PLC	42,651	50.86	2,169,056	55.70	55.80	55.75	2,377,793	208,737	0.03%
123	QUEEN SOUTH TEXTILE MILLS LTD.	104,000	21.05	2,189,460	15.50	15.50	15.50	1,612,000	-577,460	0.03%
124	SHARP INDUSTRIES PLC	582,424	111.80	65,117,482	21.60	21.50	21.55	12,551,237	-52,566,245	0.77%
125	SQUARE TEXTILES PLC	3,330,000	58.66	195,338,021	50.60	51.00	50.80	169,164,000	-26,174,021	2.30%
126	ZAHEEN SPINNING PLC	931,126	19.47	18,128,112	5.80	5.70	5.75	5,353,975	-12,774,137	0.21%
Sector Total:				**360,160,860**				**253,028,137**	**-107,132,723**	**4.24%**
TRAVEL AND LEISURE										0.00%
127	UNIQUE HOTEL & RESORTS PLC	466,399	69.98	32,639,134	41.50	41.50	41.50	19,355,559	-13,283,575	0.38%
128	UNITED AIRWAYS (BD) LTD.	2,697,206	13.07	35,249,213	0.00	0.00	0.00	0	-35,249,213	0.41%
Sector Total:				**67,888,347**				**19,355,559**	**-48,532,789**	**0.80%**

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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						
Close-End MUTUAL FUNDS										
129	AIBL 1st ISLAMIC MUTUAL FUND	800,000	9.65	7,717,740	4.30	3,360,000	-4,357,740	6,140,400	-1,577,340	0.09%
130	DBH FIRST MUTUAL FUND	1,564,853	8.20	12,830,410	4.70	7,433,052	-5,397,358	11,359,268	-1,471,142	0.15%
131	EBL NRB MUTUAL FUND	3,600,000	6.51	23,448,643	3.10	11,160,000	-12,288,643	18,910,800	-4,537,843	0.28%
132	GRAMEEN ONE : SCHEME TWO	2,150,000	15.84	34,055,203	12.90	27,627,500	-6,427,703	31,067,500	-2,987,703	0.40%
133	L R GLOBAL BANGLADESH M F ONE	4,848,479	8.91	43,206,969	3.50	16,727,253	-26,479,716	35,566,018	-7,640,951	0.51%
134	MBL 1ST MUTUAL FUND	5,300,000	8.46	44,856,796	4.10	21,465,000	-23,391,796	38,743,000	-6,113,796	0.53%
135	NCCBL MUTUAL FUND-1	1,400,296	8.63	12,081,952	4.40	6,231,317	-5,850,635	11,009,827	-1,072,125	0.14%
136	VANGUARD AML BD FINANCE MUTUAL	2,429,339	8.75	21,267,428	7.10	17,855,642	-3,411,787	17,903,014	-3,364,414	0.25%
137	VANGUARD AML RUPALI BANK BALANCI	328,467	9.15	3,005,339	7.60	2,463,503	-541,836	2,663,539	-341,800	0.04%
Sector Total:		**22,421,434**		**202,470,479**		**114,323,266**	**-88,147,213**	**173,363,366**	**-29,107,113**	**2.38%**
.OPEN-END MUTUAL FUNDS										0.00%
138	CAPM UNIT FUND	44,500	112.55	5,008,475	95.63	4,255,535	-752,940	4,255,535	-752,940	0.06%
139	HFAML-Shariah Unit Fund	940,000	10.00	9,400,000	8.71	8,187,400	-1,212,600	8,187,400	-1,212,600	0.11%
140	UFS POPULAR LIFE UNIT FUND	2,450,000	12.25	30,012,500	0.00	0	-30,012,500	0	-30,012,500	0.35%
Sector Total:		**3,434,500**		**44,420,975**		**12,442,935**	**-31,978,040**	**12,442,935**	**-31,978,040**	**0.52%**
PREFERENCE SHARE										0.00%
141	BANGLADESH DEVELOPMENT COMPANY	239,000	100.00	23,900,000	0.00	0	-23,900,000	0	-23,900,000	0.28%
Sector Total:		**239,000**		**23,900,000**		**0**	**-23,900,000**	**0**	**-23,900,000**	0.28%
Grand Total:		**26,094,934**		**8,211,775,546**		**5,855,799,635**	**-2,355,975,912**	**5,914,839,734**	**-2,296,935,812**	**96.63%**

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ICB AMCL UNIT FUND

Valuation of ICB AMCL UNIT Fund (As on 30 June 2026)

Close-end Mutual Funds

(Amount in Taka)

SL No.	Name of the Invested Mutual Funds	Name of the Portfolio	Face Value	No. of Units	Acquiring Price (Tk.)	Cost Price Per Unit	Total Market Price (as of reportig date)	Average Market Price Per Unit (Tk.)	Unrealized Profit/Loss (based on AMP)	Unrealized Gain/(Loss) per Unit	Particular Funds NAV	85% of Last NAV (Tk./Unit)	Unrealized Loss (based on NAV) Or Required Provision	Unrealized Loss Recover	Fair Market Value	Unrealized Gain/ Loss (based on Fair Value)
A	B	C	C	D	E	F = (E / D)	G = (H × D)	H	I = (G - E)	J = (I / D)	K	L= (K × 85%)	M	N	O = (G + N)	P = (O - E)
1	AIBL 1ST ISLAMIC MUTUAL FUND	AMCUF	10	800,000	7,717,740	9.65	3,360,000	4.20	(4,357,740)	(5.45)	9.03	7.68	(1,577,340)	2,780,400	6,140,400	(1,577,340)
2	DBH FIRST MUTUAL FUND	IAMCL	10	1,564,853	12,830,410	8.20	7,433,052	4.75	(5,397,358)	(3.45)	8.54	7.26	(1,471,142)	3,926,216	11,359,268	(1,471,142)
3	EBL NRB MUTUAL FUND	IAMCL	10	3,600,000	23,448,643	6.51	11,160,000	3.10	(12,288,643)	(3.41)	6.18	5.25	(4,537,843)	7,750,800	18,910,800	(4,537,843)
4	GRAMEEN ONE: SCHEME TWO	IAMCL	10	2,150,000	34,055,203	15.84	27,627,500	12.85	(6,427,703)	(2.99)	17.00	14.45	(2,987,703)	3,440,000	31,067,500	(2,987,703)
6	L R GLOBAL BANGLADESH MUTUAL FUND ONE	IAMCL	10	4,848,479	43,206,969	8.91	16,727,253	3.45	(26,479,716)	(5.46)	8.63	7.34	(7,640,951)	18,838,765	35,566,018	(7,640,951)
7	MBL 1ST MUTUAL FUND	IAMCL	10	5,300,000	44,856,796	8.46	21,465,000	4.05	(23,391,796)	(4.41)	8.60	7.31	(6,113,796)	17,278,000	38,743,000	(6,113,796)
8	NCC BANK MUTUAL FUND-1	IAMCL	10	1,400,296	12,081,952	8.63	6,231,317	4.45	(5,850,635)	(4.18)	9.25	7.86	(1,072,125)	4,778,510	11,009,827	(1,072,125)
9	VANGUARD AML BD FINANCE MUTUAL FUND	IAMCL	10	2,429,339	21,267,428	8.75	17,855,642	7.35	(3,411,787)	(1.40)	8.67	7.37	(3,364,414)	47,372	17,903,014	(3,364,414)
10	VANGUARD AML RUPALI BANK BALANCED FUND	AMCUF	10	328,467	3,005,339	9.15	2,463,503	7.50	(541,836)	(1.65)	9.54	8.11	(341,800)	200,036	2,663,539	(341,800)
Grand Total				**22,421,434**	**202,470,479**		**114,323,266**		**(88,147,213)**				**(29,107,113)**	**59,040,100**	**173,363,366**	**(29,107,113)**

Valuation of Mutual Funds of Unit Fund (As on 30 June 2026)

Open-end Mutual Funds

(Amount in Taka)

SL No.	Name of the Invested Mutual Funds	Name of the Portfolio	Face Value	No. of Units	Acquiring Price (Tk.)	Cost Price Per Unit	Total Market Price (as of reportig date)	Average Market Price Per Unit (Tk.)	Unrealized Profit/Loss (based on AMP)	Unrealized Gain/(Loss) per Unit	Particular Funds NAV	85% of Last NAV (Tk./Unit)	Unrealized Loss (based on NAV) Or Required Provision	Unrealized Loss Recover	Fair Market Value	Unrealized Gain/ Loss (based on Fair Value)
A	B	C	C	D	E	F = (E / D)	G = (H × D)	H	I = (G - E)	J = (I / D)	K	L= (K × 85%)	M	N	O = (G + N)	P = (O - E)
1	CAPM UNIT FUND		10	44,500	5,008,475	112.55	4,255,535	95.63	(752,940)	(16.92)	96.03	81.63	(752,940)	-	4,255,535	(752,940)
2	HFAML-Shariah Unit Fund		10	940,000	9,400,000	10.00	8,187,400	8.71	(1,212,600)	(1.29)	8.88	7.55	(1,212,600)	-	8,187,400	(1,212,600)
Grand Total				**984,500**	**14,408,475**		**12,442,935**		**(1,965,540)**				**(1,965,540)**	-	**12,442,935**	**(1,965,540)**

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ICB AMCL UNIT FUND

STATEMENT OF PROFIT ON SALE OF INVESTMENT

For the period ended June 30, 2026

ANNEXURE-B

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
BANK						
1	AB BANK PLC	771,493	4.10	20.24	3,163,903.42	-12,447,257
2	BANK ASIA PLC	2,404,950	20.00	17.87	48,094,979.81	5,120,377
3	BRAC BANK PLC	1,163,159	67.38	43.11	78,369,447.36	28,222,299
4	CITY BANK PLC	2,297,182	26.60	20.73	61,103,776.20	13,488,673
5	DHAKA BANK PLC	1,435,545	13.58	11.84	19,498,132.39	2,504,007
6	EASTERN BANK PLC	1,171,480	25.51	22.07	29,881,767.67	4,022,613
7	JAMUNA BANK PLC	882,259	21.87	17.99	19,295,143.54	3,420,415
8	NATIONAL BANK LTD.	1,861,343	3.00	9.03	5,574,846.55	-11,225,449
9	NCC BANK PLC	3,006,338	15.72	12.19	47,244,786.02	10,596,102
	Sub Total:					**43,701,779**
ENGINEERING						
10	AFTAB AUTOMOBILES LIMITED	434,802	36.05	76.72	15,673,945.63	-17,683,890
11	APPOLLO ISPAT COMPLEX LIMITED	772,500	1.88	15.92	1,453,626.03	-10,842,019
12	S. ALAM COLD ROLLED STEELS LTD	962,477	16.39	44.85	15,771,226.93	-27,397,724
	Sub Total:					**-55,923,634**
FINANCIAL INSTITUTIONS						
13	BANGLADESH INDUSTRIAL FIN. CO. LTD.	1,200,000	1.97	19.34	2,362,057.26	-20,849,871
14	FAREAST FINANCE & INVESTMENT LIMITED	925,939	0.64	10.53	593,547.62	-9,160,479
15	FAS FINANCE & INVESTMENT LIMITED	1,995,000	0.74	13.68	1,468,705.74	-25,824,028
16	FIRST FINANCE LIMITED	2,213,274	3.66	17.56	8,092,577.55	-30,773,887
17	INTERNATIONAL LEASING & FINANCIAL SERVICES LTD	3,937,500	0.44	12.31	1,715,361.20	-46,770,226
18	IPDC FINANCE PLC	181,257	22.35	18.08	4,051,696.57	774,451
19	PEOPLES LEASING AND FIN. SERVICES LTD	2,300,000	0.60	10.56	1,384,250.26	-22,895,353
20	PREMIER LEASING & FINANCE LIMITED	5,806,998	0.59	15.80	3,421,285.62	-88,347,930
21	PRIME FINANCE & INVESTMENT LTD.	252,993	1.17	47.98	295,766.33	-11,842,724
22	UNION CAPITAL LIMITED	1,662,377	4.55	15.59	7,567,874.20	-18,345,445
23	UTTARA FINANCE AND INVESTMENTS LIMITED	337,700	11.41	61.95	3,854,141.09	-17,066,542
	Sub Total:					**-291,102,035**
FOOD AND ALLIED						
24	UNILEVER CONSUMER CARE LIMITED	1,509	2,302.32	1,649.83	3,474,194.25	984,607
	Sub Total:					**984,607**
FUEL AND POWER						
25	ASSOCIATED OXYGEN LIMITED	290,000	14.08	33.00	4,084,256.37	-5,484,784
26	BARAKA POWER LIMITED	447,881	7.30	30.96	3,271,355.72	-10,595,085
27	DOREEN POWER GENERATIONS & SYSTEMS LTD	299,041	27.42	70.50	8,199,360.81	-12,883,003
28	ENERGYPAC POWER GENERATION PLC	27,907	15.24	41.90	425,429.26	-744,008
29	JAMUNA OIL COMPANY PLC	10,106	190.82	188.08	1,928,402.21	27,633
30	KHULNA POWER COMPANY LIMITED	351,059	10.20	47.00	3,581,486.95	-12,919,115
31	MEGHNA PETROLEUM PLC.	96,024	210.61	203.21	20,223,774.94	711,215
32	MJL BANGLADESH PLC	156,875	102.25	100.72	16,039,737.66	239,052
33	SUMMIT POWER LIMITED	2,466,056	12.70	43.29	31,321,308.68	-75,423,779
	Sub Total:					**-117,071,874**
G-SEC (T.BOND)						
34	05Y BGTB 15/05/2029 [C.R 12.40%]	190,000	103.32	100.24	19,630,742.10	584,971
35	2Y BGTB 03/01/2026 [C.R 11.60%]	500,000	100.34	99.49	50,169,152.00	426,302
36	5Y BGTB 13/12/2028 [C.R 10.35%]	1,487,000	99.24	93.60	147,570,342.00	8,388,550
	Sub Total:					**9,399,823**
INSURANCE						
37	ISLAMI COMMERCIAL INSURANCE PLC	692	22.94	10.00	15,876.21	8,956
38	PEOPLES INSURANCE PLC	459,395	52.28	43.10	24,015,235.15	4,216,204
39	PIONEER INSURANCE PLC	31,586	72.68	69.83	2,295,774.08	90,124
40	PRAGATI INSURANCE PLC	1,101,738	77.95	69.56	85,875,043.65	9,240,105
41	SENA INSURANCE PLC	155,000	61.96	49.90	9,604,402.53	1,870,645
42	TRUST ISLAMI LIFE INSURANCE PLC	459,715	64.59	56.79	29,694,682.24	3,587,066
	Sub Total:					**19,013,099**
SECTOR						
43	IT CONSULTANTS PLC	421,617	42.74	39.28	18,019,062.14	1,458,978
	Sub Total:					**1,458,978**
MISCELLANEOUS						
44	BERGER PAINTS BANGLADESH LTD.	2,932	1,476.26	1,128.08	4,328,380.43	1,020,857
	Sub Total:					**1,020,857**
MUTUAL FUNDS						
45	ICB AMCL THIRD NRB MUTUAL FUND	1,090,500	4.58	8.21	4,993,784.25	-3,958,545
	Sub Total:					**-3,958,545**
PHARMACEUTICALS AND CHEMICALS						
46	ACME PESTICIDES LIMITED	303,811	15.92	25.40	4,836,254.27	-2,881,648
47	IBN SINA PHARMACEUTICAL INDUSTRY PLC	60,864	310.40	277.95	18,892,067.26	1,974,794
48	MARICO BANGLADESH LIMITED	68	2,915.44	1,261.98	198,250.03	112,436
49	SQUARE PHARMACEUTICALS PLC	153,023	225.59	220.82	34,520,113.53	729,849
	Sub Total:					**-64,569**
SERVICES AND REAL ESTATE						
50	SUMMIT ALLIANCE PORT LIMITED	1,357,753	43.45	50.54	58,995,905.89	-9,625,481
	Sub Total:					**-9,625,481**
TANNERY INDUSTRIES						
51	APEX FOOTWEAR LIMITED	294,937	243.48	219.94	71,811,319.97	6,943,013
	Sub Total:					**6,943,013**

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TELECOMMUNICATION						
52	GRAMEEN PHONE LTD.	138,031	303.12	289.68	41,840,097.31	1,854,733
53	ROBI AXIATA PLC	201,574	32.37	29.22	6,524,118.63	634,126
	Sub Total:					**2,488,859**
TEXTILE						
54	APEX SPINNING & KNITTING MILLS LTD	81,465	134.70	120.31	10,973,419.20	1,172,528
55	ENVOY TEXTILES LIMITED	353,604	51.64	43.05	18,258,457.66	3,036,681
56	FAMILYTEX (BD) LIMITED	4,299,750	1.14	9.85	4,919,421.43	-37,453,393
57	HAMID FABRICS PLC	70,795	10.14	23.63	717,971.87	-954,723
58	MATIN SPINNING MILLS PLC	95,731	53.14	51.48	5,087,189.05	158,550
59	SHARP INDUSTRIES PLC	119,327	12.92	111.80	1,541,319.85	-11,799,952
60	TALLU SPINNING MILLS LTD.	1,159,500	6.57	25.95	7,616,893.65	-22,472,579
61	ZAHEEN SPINNING PLC	10,000	4.19	19.47	41,895.00	-152,795
	Sub Total:					**-68,465,683**
	UNIT CERTIFICATE					
62	Shanta Amanah Shariah Fund	500,000	10.466	10.00	5,233,000	186,500.00
63	VIPB SEBL 1ST Unit Fund	1,145,600	10.68	6.47	12,235,008.00	2,514,355.40
64	Shanta First Income Unit Fund	1,000,000	11.582	11.40	11,582,000.00	182,000.00
65	3rd ICB Unit Fund	1,018,844	9.40	10.54	9,577,134	(1,158,866.40)
66	5th ICB Unit Fund	529,617	9.00	9.641	4,766,553.00	(339,447.00)
67	8th ICB Unit Fund	283,361	9.50	9.836	2,691,929.50	(95,102.50)
68	4th ICB Unit Fund	957,191	7.80	9.96	7,466,089.80	(2,067,532.56)
69	ICB AMCL 2ND NRB Unit Fund	1,259,340	7.90	10.87	9,948,786.00	(3,752,833.20)
70	4TH ICB Unit fund	500,000	8.30	9.96	4,150,000.00	(830,000.00)
71	ICB AMCL 2ND NRB UNIT FUND	1,000,000	8.40	10.87	8,400,000.00	(2,470,000.00)
72	2nd ICB Unit Fund	517,500	10.20	10.67	5,278,500.00	(134,550.00)
73	Grameen Bank -AIMS First UNIT FUND	5,00,000	10.21	10.00	5,079,475.00	79,475.00
74	CAPITEC IBBL SHARIAH FUND	100,000	8.03	10.00	803,000.00	(197,000.00)
75	2ND ICB UNIT FUND	316,029	10.30	10.67	3,255,098.70	(53,850.10)
76	4TH ICB UNIT FUND	2,000,000	8.20	9.96	16,400,000.00	(3,528,877.60)
77	ICB AMCL 2ND NRB UNIT FUND	3,400,000	8.40	10.87	28,560,000.00	(8,416,584.70)
78	CAPM UNIT FUND	44,500.00	91.16	112.55	4,056,620.00	(951,855.00)
79	HFAML-shariah UNIT FUND	60,000	8.44	10.00	506,400.00	(93,600.00)
	Sub Total:					**(21,127,768.66)**
	Grand Total:					**-482,328,573**

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ICB AMCL UNIT FUND

DIVIDEND INCOME: FROM 01 JULY-2025 TO 30 JUNE-2026 (FY-2025-2026)

ANNEXURE-C

Sl	Company Name	Record Date	Number of Shares	Face Value	Cash Dividend %	Tax adjustment	Cash Dividend
1	ACI FORMULATIONS PLC	19-Nov-25	314,072	10.00	25.00		785,180.00
2	ACME LABORATORIES LTD.	18-Nov-25	2,386,829	10.00	35.00		8,353,901.50
3	ACME PESTICIDES LIMITED	20-Nov-25	303,811	10.00	0.01		303.81
4	ADVANCED CHEMICAL INDUSTRIES PLC	19-Nov-25	1,220,334	10.00	25.00		3,050,835.00
5	AFTAB AUTOMOBILES LIMITED	18-Nov-25	2,363,037	10.00	10.00		2,363,037.00
6	AFTAB AUTOMOBILES LIMITED (FRAC. DIV)						9.78
7	AFTAB AUTOMOBILES LIMITED (TDS adjustment)						29,875.40
8	APEX FOOTWEAR LIMITED	20-Oct-25	39,900	10.00	25.00		99,750.00
9	ARGON DENIMS LIMITED	23-Nov-25	1,560,679	10.00	10.00		1,560,679.00
10	ASIA PACIFIC GENERAL INSURANCE PLC	21-May-26	399,005.00	10.00	14.00		558,607.00
11	ASSOCIATED OXYGEN LIMITED						(35,000.00)
12	BANGLADESH STEEL RE-ROLLING MILLS LIMIT	10-Nov-25	634,918	10.00	35.00		3,174,590.00
13	BANGLADESH SUBMARINE CABLES PLC	22-Oct-25	1,146,000	10.00	40.00		4,584,000.00
14	BANK ASIA PLC	20-May-26	1,479,026.00	10.00	8.50		1,257,172.10
15	BANK ASIA PLC						3.85
16	BATA SHOE COMPANY (BD) LIMITED	18-Nov-25	133,908	10.00	105.00		1,914,884.40
17	BATA SHOE COMPANY (BD) LIMITED	19-May-26	133,908.00	10.00	105.00		1,406,034.00
18	BATBC LIMITED	1-Apr-26	1,048,575	10.00	30.00		3,145,725.00
19	BENGAL WINDSOR THERMOPLASTICS PLC	19-Nov-25	2,007,500	10.00	5.00		1,003,750.00
20	BERGER PAINTS BANGLADESH LTD.	24-Jul-25	1,466	10.00	525.00		76,965.00
21	BRAC BANK FRACTION DIVIDEND (FRAC. DIV)						43.22
22	BRAC BANK PLC	17-May-26	100,000.00	10.00	15.00		150,000.00
23	BSRM STEELS LIMITED	10-Nov-25	1,766,925	10.00	50.00		8,834,625.00
24	CASH DIVIDEND						150.00
25	CITY BANK PLC	3-May-26	350,000.00	10.00	15.00		525,000.00
26	CONFIDENCE CEMENT PLC	25-Nov-25	88,631	10.00	10.00		88,631.00
27	CROWN CEMENT PLC	16-Nov-25	1,442,862	10.00	21.00		3,030,010.20
28	DBBL (FRAC. DIV)						11.95
29	DBH FINANCE PLC	4-Jun-26	10.00	15.00	2,194,490.00		3,291,735.00
30	DBH FINANCE PLC (FRAC. DIV)						7.39
31	DELTA LIFE INSURANCE COMPANY LTD	7-Jun-26	10.00	35.00	257,506.00		901,271.00
32	DHAKA BANK PLC	18-May-26	3,229,716.00	10.00	10.00		3,229,716.00
33	DHAKA BANK PLC (FRAC. DIV)						3.47
34	DHAKA INSURANCE LIMITED	10-Jul-25	9,850	10.00	10.00		9,850.00
35	DHAKA INSURANCE LIMITED	17-Jun-26	10.00	10.00	9,850.00		9,850.00
36	DOREEN POWER GENERATIONS & SYSTEMS LTD	19-Nov-25	866,407	10.00	10.00		866,407.00
37	DUTCH-BANGLA BANK PLC	19-May-26	1,636,484.00	10.00	25.00		4,091,210.00
38	EASTERN BANK PLC	6-May-26	330,000.00	10.00	25.00		825,000.00
39	EASTERN LUBRICANT-FOLIO BONUS						781.00
40	EASTERN LUBRICANT-FOLIO CASH						1,272.00
41	EASTLAND INSURANCE PLC	2-Jun-26	10.00	10.00	21,164.00		21,164.00
42	EBL (FRAC. DIV)						20.91
43	ENERGYPAC POWER GENERATION PLC	4-Dec-25	724,500	10.00	2.00		144,900.00
44	ENVOY TEXTILES LIMITED	26-Oct-25	86,774	10.00	30.00		260,322.00
45	ESQUIRE KNIT COMPOSITE PLC	2-Dec-25	613,410	10.00	10.00		613,410.00
46	FRACTION DIVIDEND						4.20
47	GOLDEN HARVEST AGRO INDUSTRIES LTD	23-Nov-25	3,000,000	10.00	1.00		300,000.00
48	GPH ISPAT LTD.	23-Dec-25	812,076	10.00	5.00		406,038.00
49	GRAMEEN ONE : SCHEME TWO	3-Sep-25	2,150,000	10.00	7.50		1,612,500.00
50	GRAMEEN PHONE LTD.	13-Aug-25	550,000	10.00	110.00		6,050,000.00
51	GRAMEEN PHONE LTD.	3-Mar-26	512,212	10.00	105.00		5,378,226.00
52	GREEN DELTA INSURANCE PLC	8-Mar-26	2,449,033	10.00	27.00		6,612,389.10
53	HEIDELBERG MATERIALS BANGLADESH PLC	20-May-26	416,817.00	10.00	11.00		458,498.70
54	HWA WELL TEXTILES (BD) PLC	20-Nov-25	219,609	10.00	20.00		439,218.00
55	IBN SINA PHARMACEUTICAL INDUSTRY PLC	26-Oct-25	122,046	10.00	64.00		781,094.40
56	IDLC FINANCE PLC	19-Apr-26	1,864,760	10.00	15.00		2,797,140.00
57	IFAD AUTOS PLC	17-Nov-25	289,696	10.00	2.00		57,939.20
58	IT CONSULTANTS PLC	16-Nov-25	125,000	10.00	12.00		150,000.00
59	JAMUNA BANK PLC	3-Jun-26	10.00	29.00	1,064,068.00		3,085,797.20
60	JAMUNA BANK PLC (FRAC. DIV)						15.60
61	JAMUNA OIL COMPANY LIMITED	24-Dec-25	643,972	10.00	180.00		11,591,496.00
62	JMI HOSPITAL REQUISITE MANUFACTURING LTD	26-Nov-25	110,000	10.00	5.00		55,000.00
63	KHULNA POWER COMPANY LIMITED	18-Nov-25	1,000,000	10.00	5.00		500,000.00
64	LAFARGEHOLCIM BANGLADESH PLC	11-Nov-25	1,584,550	10.00	18.00		2,852,190.00
65	LAFARGEHOLCIM BANGLADESH PLC	9-Apr-26	1,584,550	10.00	22.00		3,486,010.00
66	LINDE BANGLADESH LIMITED	29-Apr-26	36,757	10.00	100.00		367,570.00
67	MARICO BANGLADESH LIMITED	21-Aug-25	3,540	10.00	600.00		212,400.00
68	MARICO BANGLADESH LIMITED	23-Nov-25	3,472	10.00	500.00		173,600.00
69	MARICO BANGLADESH LIMITED	17-Feb-26	3,472	10.00	475.00		164,920.00
70	MATIN SPINNING MILLS PLC	13-Nov-25	64,647	10.00	35.00		226,264.50
71	MERCANTILE ISLAMI INSURANCE PLC		1-Jun-26	510,464	10.00		510,464
72	MEGHNA PETROLEUM LIMITED	10-Dec-25	211,958	10.00	200.00		4,239,160.00

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73	MJL BANGLADESH PLC	17-Nov-25	1,058,441	10.00	52.00		5,503,893.20
74	MONNO CERAMIC FOLIO SHARE						1,200.00
75	NATIONAL POLYMER INDUSTRIES PLC	16-Nov-25	54,471	10.00	5.00		27,235.50
76	NAVANA CNG LIMITED	18-Nov-25	766,237	10.00	10.00		766,237.00
77	NCC BANK PLC	21-May-26	4,450,000.00	10.00	17.00		7,565,000.00
78	NITOL INSURANCE (FRAC. DIV)						6.88
79	NITOL INSURANCE PLC	10-May-26	1,622,045.00	10.00	10.00		1,622,045.00
80	OLYMPIC INDUSTRIES PLC	17-Nov-25	855,031	10.00	30.00		2,565,093.00
81	OLYMPIC INDUSTRIES PLC (FOLIO)						1,500.00
82	PADMA OIL PLC	27-Nov-25	74,702	10.00	160.00		1,195,232.00
83	PEOPLES INSURANCE PLC	20-May-26	41,998.00	10.00	10.50		44,097.90
84	PIONEER INSURANCE PLC	5-Apr-26	532,194	10.00	25.00		1,330,485.00
85	PIONEER INSURANCE PLC (Frac. DIV)	2025					39.90
86	POPULAR LIFE INSURANCE CO. LTD	29-Jul-25	280,146	10.00	20.00		560,292.00
87	PRAGATI INSURANCE LTD (FRAC. DIV)						19.65
88	PRAGATI INSURANCE PLC	12-May-26	377,674.00	10.00	27.00		1,019,719.80
89	PRAGATI INSURANCE PLC (Frac. DIV)						16.44
90	PREMIER CEMENT MILLS PLC	16-Nov-25	1,021,406	10.00	10.00		1,021,406.00
91	QUEEN SOUTH TEXTILE MILLS LTD.	27-Nov-25	104,000	10.00	0.50		5,200.00
92	RAK CERAMICS (BD) LIMITED	25-Feb-26	3,806,068	10.00	10.00		3,806,068.00
93	RENATA PLC	17-Nov-25	12,146	10.00	55.00		66,803.00
94	ROBI AXIATA PLC	16-Mar-26	80,000	10.00	17.50		140,000.00
95	RUNNER AUTOMOBILES PLC	25-Nov-25	828,188	10.00	10.00		828,188.00
96	SBAC (FRAC. DIV)						15.90
97	SENA INSURANCE PLC	9-Mar-26	90,000	10.00	15.00		135,000.00
98	SHAHJALAL ISLAMI BANK PLC	30-Apr-26	379,035	10.00	13.00		492,745.50
99	SHAHJIBAZAR POWER CO. LTD.	3-Dec-25	110,153	10.00	20.00		220,306.00
100	SOUTHEAST BANK PLC	21-May-26	1,339,396.00	10.00	3.00		401,818.80
101	SQUARE PHARMACEUTICALS PLC	16-Nov-25	2,559,724	10.00	120.00		30,716,688.00
102	SQUARE TEXTILES PLC	16-Nov-25	3,330,000	10.00	32.00		10,656,000.00
103	SUMMIT POWER LIMITED	11-Nov-25	6,121,603	10.00	10.50		6,427,683.15
104	TITAS GAS TRANSMISSION AND DISTRIBUTION F	17-Nov-25	2,560,000	10.00	2.00		512,000.00
105	TRUST BANK PLC	11-Jun-26	10.00	8.00	263,070.00		210,456.00
106	TRUST ISLAMI LIFE INSURANCE LIMITED	4-Sep-25	90,320	10.00	5.00		45,160.00
107	UNILEVER CONSUMER CARE LIMITED	6-Apr-26	26,479	10.00	420.00		1,112,118.00
108	UNIQUE HOTEL & RESORTS PLC	18-Nov-25	466,399	10.00	16.00		746,238.40
109	UNITED POWER GEN. & DIST. CO. LTD.	17-Nov-25	178,368	10.00	65.00		1,159,392.00
110	WALTON HI-TECH INDUSTRIES PLC	28-Sep-25	3,000	10.00	175.00		52,500.00
		Sub Total					**193,691,528.90**
	UNIT CERTIFICATE						
111	SEBL						242,500.00
112	GRAMEEN BANK AIMS 1ST MUTUAL FUND						400,000.00
113	IBBL SHARIAH FUND						60,000.00
		Sub Total					**702,500.00**
		Grand Total					**194,394,028.90**

M.J. Abedin & Co. Chartered Accountants

ICB AMCL UNIT FUND

DIVIDEND RECEIVABLE AS ON 30 JUNE-2026 (FY-2025-2026)

ANNEXURE-D

Sl	Company Name	FY	Record Date	Number of Shares	Face Value	Cash Dividend %	Cash Dividend
1	ASIA PACIFIC GENERAL INSURANCE PLC		21-May-26	399,005	10.00	14.00	558,607
2	BATA SHOE COMPANY (BD) LIMITED		19-May-26	133,908	10.00	105.00	1,406,034
3	DHAKA BANK PLC		18-May-26	3,229,716	10.00	10.00	3,229,716
4	HEIDELBERG CEMENT BD. LTD (FRAC. DIV)						20
5	HEIDELBERG MATERIALS BANGLADESH PLC		20-May-26	416,817	10.00	11.00	458,499
6	LINDE BANGLADESH LIMITED		29-Apr-26	36,757	10.00	100.00	367,570
7	MERCANTILE ISLAMI INSURANCE PLC		1-Jun-26	510,464	10.00	10.00	510,464
8	METRO SPINNING LIMITED			33			2
9	NAVANA CNG LIMITED		18-Nov-25	766,237	10.00	10.00	766,237
10	NCC BANK PLC		21-May-26	4,450,000	10.00	17.00	7,565,000
11	NITOL INSURANCE PLC		10-May-26	1,622,045	10.00	10.00	1,622,045
12	PEOPLES INSURANCE PLC		20-May-26	41,998	10.00	10.50	44,098
13	SOUTHEAST BANK PLC		21-May-26	1,339,396	10.00	3.00	401,819
14	EASTLAND INSURANCE PLC		2-Jun-26	10	10.00	21,164.00	21,164
15	JAMUNA BANK PLC		3-Jun-26	10	29.00	1,064,068.00	3,085,797
16	DBH FINANCE PLC		4-Jun-26	10	15.00	2,194,490.00	3,291,735
17	DELTA LIFE INSURANCE COMPANY LTD		7-Jun-26	10	35.00	257,506.00	901,271
18	TRUST BANK PLC		11-Jun-26	10	8.00	263,070.00	210,456
19	DHAKA INSURANCE LIMITED		17-Jun-26	10	10.00	9,850.00	9,850
20	AAMRA TECHNOLOGIES LTD		18-Nov-24	548,437	10.00	1.00	54,844
21	EASTERN CABLES LTD		5-Feb-24		10.00	3.00	150
22	AAMRA NETWORKS LTD		18-Nov-24	184,278	10.00	1.00	184,278
23	LUB-REFF (bd) LTD		22-Nov-23	100,000	10.00	2.00	20,000
24	LUB-REFF (bd) LTD		21-Nov-24	100,000	10.00	1.00	10,000
25	RATANPUR STEEL RE-ROLLING		2019-20	266,162	10.00	10.00	266,162
						Total	**24,985,818**

M.J. Abedin & Co. Chartered Accountants

ICB AMCL UNIT FUND

Interest Income from July 2025 to June 2026

Annexure-E

Sl	Bank & Branch	Year	Account	Amount
A	**Interest income on short term deposit**		**Bank A/C Number**	
1	City Bank, VIP Road BR.		1474640431001	4,798,320
2	IFIC Bank PLC., Principal branch		1001-121263-041	1,989,399
4	IFIC Bank PLC., Agrabad branch		2030-159133-041	214,598
5	IFIC Bank PLC., Rajshahi branch		6080-326896-041	37,396
6	IFIC Bank PLC., Khulna branch		4060-237518-041	185,411
7	IFIC Bank PLC., Sylhet branch		3033-185975-041	26,986
8	IFIC Bank PLC., Bogra branch		6082-248734-041	14,244
9	IFIC Bank PLC., Barisal branch		5064-304025-041	16,521
10	IFIC Bank PLC., Naya Paltan branch		1020-195043-041	50,296
11	IFIC Bank PLC., Principal branch	2003-04	1008-111305-041	6,910
12	IFIC Bank PLC., Principal branch	2004-05	1008-111321-041	5,490
13	IFIC Bank PLC., Principal branch	2005-06	1008-111338-041	8,646
14	IFIC Bank PLC., Principal branch	2006-07	1008-111355-041	11,350
15	IFIC Bank PLC., Principal branch	2007-08	1008-000116-041	4,870
16	IFIC Bank PLC., Principal branch	2008-09	1008-000170-041	21,770
17	IFIC Bank PLC., Principal branch	2009-10	1008-000251-041	19,219
18	IFIC Bank PLC., Principal branch	2010-11	1008- 000353-041	17,136
19	Shahjalal Islami Bank, Motijheel br	2011-12	401513100001059	33,138
20	Shahjalal Islami Bank, Motijheel br	2012-13	4015-13100004075	4,662
21	IFIC Bank PLC., Principal branch	2013-14	1001-000577-041	31,498
22	IFIC Bank PLC., Principal branch	2014-15	1001-759347-041	32,181
23	IFIC Bank PLC., Principal branch	2015-16	1001-095838-041	26,028
24	IFIC Bank PLC., Principal branch	2016-17	170140247041	49,311
25	IFIC Bank PLC., Principal branch	2017-18	170216287041	45,809
26	IFIC Bank PLC., Principal branch	2018-19	100100212041	67,084
27	Jamuna Bank PLC., Shantinagar br	2019-20	90320000932	26,545
28	Jamuna Bank PLC., Shantinagar br	2020-21	903200001128	32,889
29	IFIC Bank PLC., Principal branch	2021-22	0100100407041	85,587
30	IFIC Bank PLC., Principal branch	2022-23	0210203124041	52,285
31	AMCL UF Unclaimed D/A, City, VIP Road		1474680959001	1,233,288
32	SIP Accounts ,Dhaka Bank ,Kakrail Branch		1061500000435	25,030
	Sub Total			**9,173,897**
B	**Interest income on listed bond**			
1	05Y BGTB 15/05/2029 (TB5Y0529)			10,669,712
2	10Y BGTB 20/06/2034 (TB10Y0634)			19,011,346
3	10Y BGTB 17/04/2034 (TB10Y0434)			20,523,471
4	10Y BGTB 19/03/2035 (TB10Y0335)			1,324,727
5	15Y BGTB 27/03/2039 (TB15Y0339)			12,152,225
6	15Y BGTB 27/03/2040 (TB15Y0340)			4,018,664
7	20Y BGTB 25/01/2043 (TB20Y0143)			4,503,073
8	2Y BGTB 03/01/2026 (TB2Y0126)			1,214,106
9	05Y BGTB 13/12/2028 (TB5Y1228)			2,479,133
10	05Y BGTB 13/12/2028 (TB5Y1228)			2,537,108
11	20Y BGTB 27/04/2031 (TB20Y0431)			1,838,325
12	APSCL NON-CONVERTIBLE BOND			262,894
13	IBBL MUDARABA PERPETUAL BOND			10,122,000
14	IBBL 2ND PERPETUAL MUDARABA BOND			2,993,000
15	AIBL MUDARABA PERPETUAL BOND			3,691,500
16	APSCL NON-CONVERTIBLE BOND			262,894
17	IBBL MUDARABA PERPETUAL BOND			10,416,000
	Sub Total			**108,020,178**
C	**Interest from FDR**			
1	**ICB, Head office**			**10,338,889**
D	**Interest income on non- listed bond**			
1	**APSCL BOND**			**1,312,500**
	Grand Total			**128,845,463**

M. J. Abedin & Co. Chartered Accountants

ICB AMCL UNIT FUND

Non-Performing Investments

Annexure-F

SL No	Name of Investment	No of Shares / Units	Cost Value of Share	Market Value of Share	Erossion
1	AB BANK PLC	5,419,316	109,660,026	26,825,614	(82,834,412)
2	NATIONAL BANK LTD.	2,534,357	22,874,796	9,757,274	(13,117,521)
3	UNITED COMMERCIAL BANK PLC	739,149	9,574,818	6,689,298	(2,885,520)
4	MERCANTILE BANK PLC	1,530,000	18,979,925	11,398,500	(7,581,425)
5	EXIM BANK OF BANGLADESH PLC	1,600,000	20,517,341	2,400,000	(18,117,341)
6	MEGHNA CEMENT MILLS PLC	614,759	54,888,360	19,918,192	(34,970,169)
7	ATLAS BANGLADESH LTD.	374,999	57,210,172	26,287,465	(30,922,707)
8	S. ALAM COLD ROLLED STEELS LTD	1,066,036	47,813,803	15,724,031	(32,089,772)
9	FIRST FINANCE LIMITED	1,000	17,634	4,400	(13,234)
10	UNION CAPITAL LIMITED	1,512,847	23,578,569	6,732,169	(16,846,399)
11	UTTARA FINANCE AND INVESTMENTS LIMITED	955,878	59,217,426	12,522,002	(46,695,424)
12	PREMIER LEASING & FINANCE LIMITED	808,002	12,769,067	1,939,205	(10,829,862)
13	NATIONAL TEA COMPANY LTD.	79,420	20,177,824	13,247,256	(6,930,568)
14	FAHAD INDUSTRIES LIMITED	3,000	20,630	0	(20,630)
15	DHAKA ELECTRIC SUPPLY COMPANY LTD.	1,940,309	97,934,239	48,992,802	(48,941,437)
16	POWER GRID CO. OF BANGLADESH LTD.	950,000	48,949,704	37,905,000	(11,044,704)
17	ASSOCIATED OXYGEN LIMITED	60,000	1,979,800	1,104,000	(875,800)
18	FAREAST ISLAMI LIFE INSURANCE CO. LTD.	464,792	33,494,783	11,433,883	(22,060,900)
19	ROSE HEAVEN BALL PEN LTD.	10,500	39,209	0	(39,209)
20	DBH FIRST MUTUAL FUND	1,564,853	12,830,410	7,433,052	(5,397,358)
21	AIBL 1st ISLAMIC MUTUAL FUND	800,000	7,717,740	3,360,000	(4,357,740)
22	MBL 1ST MUTUAL FUND	5,300,000	44,856,796	21,465,000	(23,391,796)
23	EBL NRB MUTUAL FUND	3,600,000	23,448,643	11,160,000	(12,288,643)
24	L R GLOBAL BANGLADESH M F ONE	4,848,479	43,206,969	16,727,253	(26,479,716)
25	NCCBL MUTUAL FUND-1	1,400,296	12,081,952	6,231,317	(5,850,635)
26	VANGUARD AML BD FINANCE MUTUAL	2,429,339	21,267,428	17,855,642	(3,411,787)
27	VANGUARD AML RUPALI BANK BALANCED FUND	328,467	3,005,339	2,463,503	(541,836)
28	THERAPEUTICS (BANGLADESH) LTD.	460	200,302	0	(200,302)
29	KEYA COSMETICS LIMITED	1,100,000	11,936,538	5,885,000	(6,051,538)
30	DYNAMIC TEXTILE INDUSTRIES LTD.	6,820	160,072	0	(160,072)
31	BANGLADESH DYEING & FINISHING IND. LTD.	18,120	844,325	0	(844,325)
32	DANDY DYEING LTD.	100	2,506	0	(2,506)
33	HAMID FABRICS PLC	285,621	6,747,638	4,484,250	(2,263,388)
34	C & A TEXTILES LIMITED	450,000	4,972,519	1,507,500	(3,465,019)
35	ZAHEEN SPINNING PLC	931,126	18,128,112	5,353,975	(12,774,137)
36	UNITED AIRWAYS (BD) LTD.	2,697,206	35,249,213	0	(35,249,213)
37	UFS POPULAR LIFE UNIT FUND	2,450,000	30,012,500	0	(30,012,500)
38	BANGLADESH DEVELOPMENT COMPANY	239,000	23,900,000	0	(23,900,000)
Total			**940,267,125**	**356,807,582**	**(583,459,543)**

M.J. Abedin & Co. Chartered Accountants

ICB AMCL UNIT FUND

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

Annexure-G

Details	30-Jun-26	30-Jun-25	30-Jun-24
A. Net Asset Value:			
i. at Cost	332.15	293.60	274.06
ii. at Fair Value	221.96	187.71	188.43
B. Total Income Per Uint:			
i. Capital Gain / (Loss) from Sale of Investments & Other Income	(18.18)	2.17	2.80
ii. Dividend, Profit, or Interest Income Received from Investments	12.19	11.13	8.89
iii. Gain from Sale of Investments to Third Parties	-	-	-
iv. Transfer from Previous Year's Reserve to Revenue Account	-	-	-
C. Expenses, Depreciation & Write-offs Per Unit:			
i. Total Operating Expenses	(3.16)	(2.77)	(3.01)
ii. Depreciation & Write-off	-	-	-
iii. Provision for Diminution in Value of Investments & Others	46.49	(10.52)	(44.96)
D. Weighted Average Earnings Per Unit (EPU)	37.33	0.01	(36.28)
E. Unrealized Gain in Value Per Unit:			
i. Unrealized Gain Per Unit	46.51	(10.52)	(44.96)
F. Highest and Lowest Trading/Market Price Per Unit:			
i. Highest Price	210.00	207.00	207.00
ii. Lowest Price	187.00	185.00	199.00

M.J. Abedin & Co. Chartered Accountants