Q3

ICB AMCL UNIT FUND
ASSET MANAGER: ICB ASSET MANAGEMENT PLC.
TRUSTEE : SANDHANI LIFE INSURANCE COMPANY LIMITED
CUSTODIAN: INVESTMENT CORPORATION OF BANGLADESH
SPONSOR: ICB CAPITAL MANAGEMENT LTD

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

Contents	Page No.
* Statement of financial position	1
* Statement of profit or loss and other comprehensive income	2
* Statement of changes in equity	3
* Statement of cash flows	4
* Notes to the financial statements	5-15
* Annexure-A	16-19
* Annexure-B	20-21
* Annexure-C	22-23
* Annexure-D	24

ICB Asset Management PLC.
Accounts Department
Green City Edge (4th & 8th Floor)
89, Kakrail, Dhaka-1000.
Phone: 88-02-8300412-15
Fax: 88-02-8300416
E-mail:info@icbamcl.gov.bd
www.icbamcl.gov.bd

ICB AMCL UNIT FUND
(Managed by ICB Asset Management PLC)
Statement of Financial Position (Unaudited)
As at 31 March 2026

Particulars	Notes	Amount in BDT	
		31-Mar-26	30-Jun-25
Assets			
A) Investments (Market Value)		**5,615,091,188**	**6,122,641,365**
Investment in Listed Securities	5.00	5,526,891,113	5,977,815,617
Investment in Non-Listed Securities		88,200,076	144,825,749
B) Deposit		**120,000,000**	**130,000,000**
Bank	6.00	-	-
Others (NBFIs)		120,000,000	130,000,000
C)Other Current Assets		**132,619,089**	**120,572,737**
Cash and cash equivalents	7.00	86,114,013	71,720,647
Other current assets	8.00	46,505,076	48,852,091
Total assets		**5,867,710,277**	**6,373,214,103**
Equity and liabilities			
D) Unit Holder's Equity		**5,778,348,507**	**6,259,093,653**
Unit capital	9.00	2,835,544,300	3,334,442,400
Unit premium reserve	10.00	3,743,017,459	4,227,486,358
Dividend equalization reserve	11.00	40,000,000	40,000,000
Retained earnings	12.00	(840,213,252)	(1,342,835,105)
E) Liabilities		**89,361,770**	**114,120,450**
Unclaimed/ Dividend payable	13.00	34,454,157	34,498,539
Other liabilities	14.00	54,907,613	79,621,911
Total equity and liabilities		**5,867,710,277**	**6,373,214,103**
Non Performing Investment (Deficit Value)	15.00	441,284,810	557,551,941
Net Asset Value (NAV) per unit of TK 100 each	16.00	**306.84**	**293.60**
Net Asset Value - at cost price	17.00	**203.78**	**187.71**
Net Asset Value - at market price			

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

Head of Finance & Accounts	**Chief Executive Officer**	**Trustee**
(ICB Asset Management PLC.)	**(ICB Asset Management PLC.**	**(Sandhani Life Insurance Co.Ltd)**

Place: Dhaka
Dated: 29 April, 2026

ICB AMCL UNIT FUND
(Managed by ICB Asset Management PLC)
Statement of Profit or Loss and Other Comprehensive Income (Unaudited)
For the period ended 31 March 2026

Particulars	Notes	Amount in BDT		Amount in BDT	
		01/07/2025 To 31/03/2026	01/07/2024 To 31/03/2025	01/01/2026 To 31/03/2026	01/01/2025 To 31/03/2025
Income					
Profit on sale of investments	18.00	(462,004,523)	59,518,648	(739,055,502)	(7,422,128)
Dividend income from investment in securities	19.00	150,447,493	214,902,646	16,300,170	42,590,401
Interest on bank deposits and bonds	20.00	90,437,198	85,631,687	21,880,893	15,415,348
Other income		2,594	7,971	750	1,850
Total income		**(221,117,238)**	**360,060,952**	**(700,873,688)**	**50,585,472**
Expenses					
Management fee	21.00	49,411,242	54,866,266	16,887,999	17,343,353
Trustee fee	22.00	4,640,850	5,186,353	1,590,170	1,635,706
Custodian fee	23.00	4,540,023	5,065,253	1,419,908	1,611,304
Annual BSEC fee	24.00	4,337,719	5,069,572	1,487,105	1,613,741
Audit fee		69,000	57,500	-	-
Commission to agents	25.00	27,801	73,461	5,159	8,291
Other operating expenses	26.00	515,698	630,806	114,181	72,788
Total expenses		**63,542,335**	**70,949,210**	**21,504,523**	**22,285,183**
Profit before provision/write back		**(284,659,573)**	**289,111,742**	**(679,369,165)**	**28,300,289**
(Provision)/Write back of provision against diminution in value	5.03	787,281,426	1,579,487	426,815,069	64,912,520
Profit for the period		**502,621,854**	**290,691,228**	**(252,554,096)**	**93,212,809**
Earnings per unit of TK 100 each	27.00	**17.73**	**8.55**	**(8.91)**	**2.74**

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

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

Chief Executive Officer
(ICB Asset Management PLC.)

Trustee
(Sandhani Life Insurance Co.Ltd)

Place: Dhaka
Dated: 29 April, 2026

ICB AMCL UNIT FUND
(Managed by ICB Asset Management PLC)
Statement of Changes in Equity (Unaudited)
For the period ended 31 March 2026

(Amount in BDT)

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Reserve	Retained Earnings	Total
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	(498,898,100)	-	-	-	(498,898,100)
Unit premium reserve	-	(484,468,899)	-	-	(484,468,899)
Net Profit/Loss	-	-	-	502,621,854	502,621,854
Balance as at 31 March 2026	**2,835,544,300**	**3,743,017,459**	**40,000,000**	**(840,213,252)**	**5,778,348,507**

For the Period ended 31 March 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	(314,081,300)	-	-	-	(314,081,300)
Unit premium reserve	-	(302,474,154)	-	-	(302,474,154)
Net Profit/Loss	-	-	-	290,691,228	290,691,228
Balance as at 31 March 2025	**3,399,307,200**	**4,284,727,857**	**40,000,000**	**(1,052,593,106)**	**6,671,441,951**

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

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

Chief Executive Officer
(ICB Asset Management PLC.)

Trustee
(Sandhani Life Insurance Co.Ltd)

Place: Dhaka
Dated: 29 April, 2026

ICB AMCL UNIT FUND
(Managed by ICB Asset Management PLC)
Statement of Cash Flows (Unaudited)
For the period ended 31 March 2026

Particulars	Notes	Amount in BDT	
		01/07/2025 To 31/03/2026	01/07/2024 To 31/03/2025
A. Cash flows from operating activities			
Dividend from investment in securities	28.00	162,263,830	195,514,676
Interest on bank deposits and bonds	29.00	84,464,042	79,622,420
Profit on sale of investments	18.00	(462,004,523)	59,518,648
Other income		2,594	7,971
Expenses paid	30.00	(91,792,920)	(100,987,255)
Net cash from/(used in) operating activities	33.00	**(307,066,977)**	**233,676,460**
B. Cash flows from investing activities			
Sale of securities (at cost)	31.00	1,490,096,293	619,282,319
Purchase of securities	32.00	(195,224,568)	(523,013,632)
Share application money		(55,777,260)	(382,742,726)
Refund of share application money		55,777,260	382,742,726
Encashment of FDR		10,000,000	217,223,300
Net cash from/(used in) investing activities		**1,304,871,725**	**313,491,988**
C. Cash flows from financing activities			
Units sold		9,401,600	24,000,700
Units surrendered		(508,299,700)	(338,082,000)
Premium received on sale of units		9,342,157	23,381,197
Premium refunded on surrender of units		(493,811,056)	(325,855,351)
Dividend paid	13.00	(44,383)	(636,052)
Net cash from/(used in) financing activities		**(983,411,382)**	**(617,191,506)**
D. Net changes in cash and cash equivalents (D=A+B+C)		**14,393,367**	**(70,023,058)**
E. Opening cash and cash equivalents		71,720,647	154,823,473
F. Closing cash and cash equivalents (F=D+E)		**86,114,013**	**84,800,415**
Net operating cash flows per unit of TK100 each	34.00	**(10.83)**	**6.87**

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

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

Chief Executive Officer
(ICB Asset Management PLC.)

Trustee
(Sandhani Life Insurance Co.Ltd)

Place: Dhaka
Dated: 29 April, 2026

ICB AMCL UNIT FUND
(Managed by ICB Asset Management PLC)
NOTES TO THE FINANCIAL STATEMENTS (Unaudited)
For the period from 01 July 2025 to 31 March 2026

1.00 Fund profile

1.01 Legal status

The ICB AMCL Unit Fund was established under a trust deed executed on 18 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 সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১. 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 (ICB AMPLC) is the Manager of the Fund. ICB AMCL was created as part of the restructuring programme of ICB under the Capital Market Development Programme (CMDP) initiated by the Government of the People's Republic of Bangladesh and the Asian Development Bank (ADB). The Company was incorporated as a public limited company under the Companies Act 1994 with the Registrar of Joint Stock Companies and Firms on 5 December, 2000 with an 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

The financial statements have been prepared on the accrual basis accounting, under historical cost convention as modified for investments, which are 'market-to-market' and in compliance with the International Financial Reporting Standards (IFRSs) which also cover International Accounting Standards(IASs), so far adopted and applicable to the Fund. The disclosures of information are made in accordance with the requirements of Trust Deed, Securities and Exchange Rules 1987, সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১, and other applicable laws and regulations. In case there are differences between IFRSs and local statutory requirements such as Mutual Fund Rules, the local regulations remain prevailed.

2.02 Basis of measurement

The financial statements have been prepared on a going concern basis under the historical value convention.

2.03 Functional and presentation currency

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

2.04 Reporting period

The financial statements are prepared for 09 (Nine) Month a period from 01 July 2025 to 31 March 2026.

2.05 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.

2.06 Financial risk management

ICB AMPLC 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 ICB policies and procedures.

2.07 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%

2.08 Components of the financial statements

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

(i) Statement of Financial Position as at 31 March 2026.
(ii) Statement of Profit or Loss and Other Comprehensive Income for the period ended 31 March 2026.
(iii) Statement of Changes in Equity for the Period ended 31 March 2026.
(iv) Statement of Cash Flows for the Period ended 31 March 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 সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১ and only in those securities, deposits and investments approved by the Bangladesh Securities and Exchange Commission and/or any other competent authority in this regard.
(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 সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১.

(iii) The market value of listed securities are valued at closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation i.e., on 31 March 2026.

(iv) The fair value of non-listed securities is valued based on the reporting date offering/ repurchase value of the instruments i.e., on 31 March 2026.

(v) Investment in securities transferred to OTC market and De-listed securities has been valued at zero value as a conservative approach.

(vi) Investment in unit certificate has been valued of latest surrender price of unit certificate.

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 off tax + Interest receivable, net off 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.

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

b) Dividend Income

Dividend income on investment in securities has been recognized on an accrual basis as per 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 of Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001 and Trust Deed (8.4.2) at the following rates:

Details of fee calculation	Rate of fees
On the weekly average NAV upto BDT 5.00 crore	2.50%
On Next 20.00 Crore of the weekly average NAV	2.00%
On Next 25.00 Crore of the weekly average NAV	1.50%
On rest of the weekly average NAV	1.00%

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).

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).

3.08 Annual BSEC fee

As per Rule 11 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল 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).

ICB Asset Management PLC. Accounts Department 01970984919

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 Dividend Distribution policy

In compliance with Bangladesh Securities and Exchange Commission Directive No. BSEC/CMRRCD/ 2011-386/03 dated January 14, 2021 and Rule 66 of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 as amended the Fund is required to distribute in the form of a dividend to its unitholders an amount which shall not be less than 70% of annual profit during the year, net of provisions. Being a "Growth scheme" in nature, the Fund shall distribute at least 50% of the total net profit earned in the respective year or as determined by the Commission from time to time.

3.11 Cash and cash equivalents

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

3.12 Provisions

(i) 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 'Provisions, Contingent Liabilities and Contingent Assets.'

(ii) Provision is made against diminution in the market value of investment as per Rule 67 of সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১.

3.13 Statement of cash flows

Statement of cash flows has been prepared under the direct method for the year, classified by operating, investing and financing activities as prescribed in paragraph 10 and l8(a) of IAS 7: Statements of Cash Flows. In accordance with Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001, investments have been shown under investing activities and gain/loss on sale of investments have been shown under operating activities.

3.14 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).

3.15 Pricing of unit capital

Units issued are recorded at the offer price, determined by the asset management company considering the applications received during business hours on that date/week. The offer price represents the Net Asset Value per unit (NAV) as of the close of the business day of each week plus the allowable difference between sale and repurchase prices (at present BDT 3 only). Units redeemed are recorded at the redemption price. The redemption price represents NAV.Systematic investment plan (SIP) & cumulative investment plan (CIP) investor get Tk 1.00 less than the regular price.

3.16 Dividend equalization reserve

Divisible profit is transferred to dividend equalization reserve on a rational basis based on the decision of the Board of Trustees to ensure reasonable dividends from year to year.

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.

ICB Asset Management Co. PLC. Accounts Department 01970004919

Note No.	Particulers	Amount in BDT	
		31-Mar-26	30-Jun-25
5.00	**Investment in marketable securities**		
	Listed securities (note 5.1)	5,526,891,113	5,977,815,617
	Non-listed securities (note 5.2)	88,200,076	144,825,749
		5,615,091,188	**6,122,641,365**

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

Sector/category	Total cost	Total market value	Surplus/(Deficit)
BANKS	439,112,909	318,570,649	(120,542,260)
FUNDS	211,011,061	179,698,403	(31,312,657)
ENGINEERING	842,066,401	432,814,947	(409,251,454)
FOOD AND ALLIED PRODUCTS	773,967,808	461,045,497	(312,922,311)
FUEL AND POWER	1,052,359,780	528,252,550	(524,107,230)
TEXTILES	364,721,599	232,437,066	(132,284,533)
PHARMACEUTICALS AND CHEMICAL	1,227,818,965	1,084,693,373	(143,125,592)
CEMENT	595,700,224	312,559,035	(283,141,188)
IT	31,353,522	14,405,356	(16,948,166)
TANNARY INDUSTRIES	200,509,638	145,893,195	(54,616,443)
CERAMIC INDUSTRY	194,292,173	85,826,833	(108,465,340)
INSURANCE	591,793,315	342,405,713	(249,387,602)
G-SEC	574,415,200	653,673,800	79,258,600
TELE COMMUNICATION	352,928,128	287,101,940	(65,826,188)
TRAVEL AND LEISURE	67,888,347	17,723,162	(50,165,185)
FINANCIAL INSTITUTIONS	372,950,799	189,707,999	(183,242,800)
CORPORATE BOND	204,385,790	142,866,027	(61,519,763)
MISCELLANEOUS	45,642,369	43,065,566	(2,576,803)
Others(ATB)	54,150,000	54,150,000	-
	8,197,068,028	**5,526,891,113**	**(2,670,176,916)**

5.2	**Non-listed securities**		
	Open-ended Mutual Fund (5.2.1)	88,200,076	159,175,684
	Non-listed bond/debenture (5.2.2)	-	24,730,000
		88,200,076	**183,905,684**

5.2.1 Break up of investment in non-listed securities is as follows (as on 31 March 2026):

Investments in stocks/securities	Total cost	Total market / fair value	Surplus/(Deficit)
Open-ended Mutual Fund			
1 CAPITEC IBBL Shariah Unit Fund	1,000,000.00	798,000.00	202,000
2 CAPM UNIT FUND	10,016,950.00	7,985,080.00	2,031,870
3 HFAML-Shariah Unit Fund	10,000,000.00	8,110,000.00	1,890,000
4 Fourth ICB Unit Fund	24,908,877.64	20,750,000.00	4,158,878
5 ICB AMCL Second NRB Unit Fund	47,846,584.70	36,960,000.00	10,886,585
6 Grameen Bank-AIMS First Unit Fund	5,000,000.00	5,095,000.00	-95,000
7 UFS POPULAR LIFE UNIT FUND	30,012,500.00	0.00	30,012,500
8 Second ICB Unit Fund	8,721,998.80	8,501,995.80	220,003
	137,506,911	**88,200,076**	**49,306,835**

5.2.3	**Preference share**		
	Bangladesh Development Company Ltd.	23,900,000	- (23,900,000)
		23,900,000	- **(23,900,000)**

		Amount in BDT	
		01/07/2025 To 31/03/2026	01/07/2024 To 31/03/2025
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 March 31	(2,743,383,752)	(3,178,195,858)
	Increase/(decrease)	**787,281,426**	**1,579,487**

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

ICB Asset Management PLC. Accounts Department

Note No.	Particulers		Amount in BDT	
			31-Mar-26	30-Jun-25
6.00	**Investment in Money Market (FDR & T-Bill)**			
	Fixed Deposit Receipt		120,000,000	130,000,000
			120,000,000	**130,000,000**
6.01	**Name of the bank and branches**			
	ICB, Head Office		120,000,000	130,000,000
			120,000,000	**130,000,000**
7.00	**Cash and cash equivalents**			
	Main accounts (note 7.1)		43,409,993	27,700,300
	Selling Agents accounts (note 7.2)		6,205,865	5,993,220
	Dividend accounts (note 7.3)		36,498,154	38,027,126
			86,114,013	**71,720,647**
7.01	**Bank accounts (Main)**			
	Name of the bank and branches	**Account no.**		
	City Bank, VIP Road BR.	1474640431001	25,715,779	-
	IFIC Bank PLC., Principal branch	1001-121263-041	16,881,831	26,981,327
	Dhaka Bank PLC., Kakrail branch (SIP)	1061500000435	812,383.53	718,973
			43,409,993	**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	523,844	816,227
	IFIC Bank PLC., Rajshahi branch	6080-326896-041	209,768	24,269
	IFIC Bank PLC., Khulna branch	4060-237518-041	3,372,982	208,763
	IFIC Bank PLC., Sylhet branch	3033-185975-041	1,449,571	581,664
	IFIC Bank PLC., Bogra branch	6082-248734-041	304,205	128,718
	IFIC Bank PLC., Barisal branch	5064-304025-041	17,583	1,438,009
	IFIC Bank PLC., Naya Paltan branch	1020-195043-041	327,914	2,795,571
			6,205,865	**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	99,029	95,776
	IFIC Bank PLC., Principal branch	2004-05	1008-111321-041	78,664	76,114
	IFIC Bank PLC., Principal branch	2005-06	1008-111338-041	42,175	234,654
	IFIC Bank PLC., Principal branch	2006-07	1008-111355-041	34,333	324,081
	IFIC Bank PLC., Principal branch	2007-08	1008-000116-041	31,532	127,507
	IFIC Bank PLC., Principal branch	2008-09	1008-000170-041	107,423	588,688
	IFIC Bank PLC., Principal branch	2009-10	1008-000251-041	121,439	1,108,107
	IFIC Bank PLC., Principal branch	2010-11	1008- 000353-041	29,973	1,116,683
	Shahjalal Islami Bank, Motijheel br	2011-12	401513100C1059	1,584,176	1,572,336
	Shahjalal Islami Bank, Motijheel br	2012-13	4015-13100004075	222,319	220,859
	IFIC Bank PLC., Principal branch	2013-14	1001-000577-041	206,620	1,586,126
	IFIC Bank PLC., Principal branch	2014-15	1001-759347-041	91,433	1,866,121
	IFIC Bank PLC., Principal branch	2015-16	1001-095838-041	121,013	1,501,676
	IFIC Bank PLC., Principal branch	2016-17	170140247041	111,641	3,268,811
	IFIC Bank PLC., Principal branch	2017-18	170216287041	87,824	3,148,808
	IFIC Bank PLC., Principal branch	2018-19	100100212041	265,397	4,412,549
	Jamuna Bank PLC., Shantinagar br	2019-20	90320000932	2,659,668	2,652,280
	Jamuna Bank PLC., Shantinagar br	2020-21	903200001128	3,295,689	3,286,008
	IFIC Bank PLC., Principal branch	2021-22	0100100407041	296,625	5,450,899
	IFIC Bank PLC., Principal branch	2022-23	0210203124041	225,012	5,389,045
	AMCL UF Unclaimed D/A, City		1474680959001	26,786,171	-
				36,498,154	**38,027,126**

ICB Asset Management PLC. Accounts Department 01970804919

Note No.	Particulers		Amount in BDT	
			31-Mar-26	30-Jun-25
8.00	**Other current assets**			
	Dividend receivable **(Annexure-D)**		17,373,376	29,189,713
	Interest receivable on FDR		6,000,000	3,227,778
	Interest receivable on Listed bond		19,565,536	16,364,602
	Advanced & Pre-payments (N: 8.01)		3,352,426	-
	Received from ISTCL		1	40,122
	Income tax deducted at source		213,737	29,875
			46,505,076	**48,852,091**
8.01	**Advanced & Pre- payment**			
	Advanced Trustee Fee		1,431,051	-
	Advanced BSEC Fee		1,921,375	-
			3,352,426	-
	Annexure-D may kindly be seen for details of dividend receivable.			
9.00	**Unit capital**	**Number of Holder**		
	Opening balance		3,334,442,400	3,713,388,500
	Add: Unit sold during the Period		9,401,600	58,578,900
			3,343,844,000	**3,771,967,400**
	Less: Unit surrender by holder		(508,299,700)	(437,525,000)
	Closing Balance	5933	**2,835,544,300**	**3,334,442,400**
	The unit capital represents 28355443 number of units of BDT 100 each.			
10.00	**Unit premium reserve**			
	Opening balance		4,227,486,358	4,587,202,011
	Add: Premium on sale of units during the Period		9,342,157	54,165,193
			4,236,828,515	**4,641,367,204**
	Less: Adjustment against surrender of units during the Period		(493,811,056)	(413,880,846)
	Closing Balance		**3,743,017,459**	**4,227,486,358**
11.00	**Dividend equalization reserve**			
	Opening balance		40,000,000	40,000,000
	Closing Balance		**40,000,000**	**40,000,000**
12.00	**Retained earnings**			
	Opening balance		(1,342,835,105)	(1,343,284,335)
	Add: Net profit for the Period		502,621,854	449,230
			(840,213,252)	**(1,342,835,105)**
	Closing Balance		**(840,213,252)**	**(1,342,835,105)**
13.00	**Unclaimed/ dividend payable**			
	Opening balance		34,498,539	35,156,329
			34,498,539	**35,156,329**
	Less: Paid during the Period		(44,383)	(636,052)
	Closing balance (13.01)		**34,454,157**	**34,498,539**
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		111,360	111,360
	Dividend payable for FY 2008-09		520,420	520,420
	Dividend payable for FY 2009-10		991,063	991,063
	Dividend payable for FY 2010-11		996,984	996,984
	Dividend payable for FY 2011-12		1,511,398	1,511,532
	Dividend payable for FY 2012-13		214,891	214,891
	Dividend payable for FY 2013-14		1,417,955	1,418,061
	Dividend payable for FY 2014-15		1,667,292	1667310
	Dividend payable for FY 2015-16		1,342,700	1,342,920
	Dividend payable for FY 2016-17		2,907,414	2,907,698

Note No.	Particulers	Amount in BDT	
		31-Mar-26	30-Jun-25
	Dividend payable for FY 2017-18	2,807,357	2,807,441
	Dividend payable for FY 2018-19	3,916,975	3,920,975
	Dividend payable for FY 2019-20	2,595,151	2,597,551
	Dividend payable for FY 2020-21	3,211,152	3,214,452
	Dividend payable for FY 2021-22	4,771,254	4,797,789
	Dividend payable for FY 2022-23	4,821,836	4,829,138
		34,454,157	**34,498,539**
14.00	**Other liabilities**		
	Management fee payable to ICB AMPLC	49,411,242	71,692,159
	Trustee fee payable to SLIC	-	14,889
	Custodian fee payable to ICB	4,540,023	6,603,287
	Annual fee payable to BSEC	-	261,708
	Un-adjusted amount of SIP	13,385	9,907
	Commission payable to unit sales agents	27,801	124,799
	Audit fee payable	69,000	69,000
	Payable for surrendered of unit certificate	666,685	666,685
	Others	179,477	179,477
		54,907,613	**79,621,911**
15.00	**Non Performing Investment**		
	Total Cost Value	759,378,661	754,557,929
	Less:Total Market Value	(318,093,851)	(197,005,987)
	Accumulated Erosion/Deficit Value	**441,284,810**	**557,551,941**

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

Sector/category	As at March 31, 2026		As at June 30, 2025	
	Total Cost	Market	Total Cost	Market
BANK	22874796	12418349	39675092	15165165
CEMENT	54888360	19426384		
ENGINEERING	105023975	48635779	69505816	23473097.05
FINANCIAL INSTITUTIONS	118029032	30937318	418214738	85286805.7
FOOD AND ALLIED	20198453	12687345	20198453	11928884
INSURANCE	33494783	10690216	33494783	11457122.8
MISCELLANEOUS	39209	-	39209	-
MUTUAL FUNDS	176955858	92798688	52574536	28,995,000
PHARMACEUTICALS AND CHEMICALS	12136840	5775000	12136840	5,170,000.00
TEXTILE	31624399	11286727	73469249	15,529,913
TRAVEL AND LEISURE	35249213	-	35249213	
FUEL AND POWER	148863743	73438045	-	-
Sub Total	**759,378,661**	**318,093,851**	**754,557,929**	**197,005,987**

16.00	**Net Asset Value per unit (at cost)**		
	Total assets (investment considered on cost price)	8,611,094,029	9,903,879,280
	Less: Total liabilities	89,361,770	(114,120,451)
	Net asset value (NAV)	**8,700,455,799**	**9,789,758,830**
	Number of units	28,355,443	33,344,424
	NAV per unit at cost	**306.84**	**293.60**
17.00	**Net Asset Value per unit (at market value)**		
	Total assets	5,867,710,277	6,373,214,103
	Less: Total liabilities	(89,361,770)	(114,120,451)
	Net Asset Value (NAV)	**5,778,348,507**	**6,259,093,652**
	Number of units	28,355,443	33,344,424
	NAV per unit at market value	**203.78**	**187.71**

ICB Asset Management Co. PLC. Accounts Department 01976994919

Note No.	Particulers	Amount in BDT	
		01/07/2025 To 31/03/2026	01/07/2024 To 31/03/2025
18.00	**Profit on sale of investments**		
	Profit on sale of investments	(457,473,597)	59,518,648
	Profit on Sale of Unit Certificate	(4,530,926)	-
		(462,004,523)	**59,518,648**
	Details of Profit on Sale of Investments are shown in "Annexure- B".		
19.00	**Dividend income from investment in securities**		
	Dividend on shares	149,744,993	214,651,467
	Dividend on unit certificate	702,500	251,179
		150,447,493	**214,902,646**
	****Details are given in Annexure C**		
20.00	**Interest on bank deposits and bonds**		
	Interest on short term deposits	3,214,750	2,579,730
	Interest on fixed deposits	9,772,222	11,768,541
	Interest on listed bonds	76,137,726	65,442,300
	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
		90,437,198	**85,631,687**
21.00	**Management Fee**	**49,411,242**	**54,866,266**

Calculation for the period

Average NAV (Sum of Weekly NAV/N	%	6,182,154,555	
Not exceeding Taka 5.00 crore	2.5	50,000,000	938,356
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	200,000,000	3,002,740
Exc. Tk. 25 cr. and up to Tk. 50 cr.	1.5	250,000,000	2,815,068
Exc. Taka 50 cr.	1.0	5,682,154,555	42,655,078
Management Fee			**49,411,242**

22.00	**Trustee Fee**	**4,640,850**	**5,186,353**

Calculation for the period

Average NAV (Sum of Weekly NAV/No. of Week)	6,182,154,555
Percentage of Trustee Fee	0.10
Trustee Fee	**4,640,850**

23.00	**Custodian Fee**	**4,540,023**	**5,065,253**

Calculation for the period

Average Monthly S/V (Sum of monthly securites valu/No. of Month)	6,047,841,459
Percentage of Custodian Fee	0.10
Custodian Fee	**4,540,023**

24.00	**BSEC Fee**	**4,337,719**	**5,069,572**

Calculation for the period

Net Asset Value (NAV) of the fund end of the period	5,778,348,507
Percentage of BSEC Fee	0.10
	4,337,719
Add: Previous Year Adgustment	-
BSEC Fee	**4,337,719**

25.00	**Commission to agents**	**27,801**	**73,461**

Calculation for the period

Total Sale by Agent	5,560,200
Percentage of Total Sale	0.50
Commission to agents	**27,801**

ICB Asset Management Co. PLC. Accounts Department 01970904919

Note No.	Particulers	Amount in BDT	
		01/07/2025 To 31/03/2026	01/07/2024 To 31/03/2025
26.00	**Other operating expenses**		
	Printing and stationery	1,140.00	114,690
	CDBL charges	112,156.11	63,973
	Bank charges	18,176.15	21,130
	Excise duty	290,650.00	298,100
	Advertisement & publicity expenses	93,576.17	132,913
		515,698.43	**630,806**
27.00	**Earnings per unit for the Period**		
	Profit for the Period	502,621,854	290,691,228
	Number of units	28,355,443	33,993,072
	Earnings per unit	**17.73**	**8.55**

N.B: Earnings Per Unit (EPU) has been increased due a increase in Dividend income than previous period.

28.00	**Dividend Received from Investment in Securities**		
	Dividend income	150,447,493	214,902,646
	Add: Dividend receivable previous	29,189,713	28,180,815
	Less: Dividend receivable current	(17,373,376)	(47,568,785)
		162,263,830	**195,514,676**
29.00	**Interest Received on Bank Deposits and Bonds**		
	Interest income	90,437,198	85,631,687
	Add: Interest receivable previous	19,592,380	26,285,742
	Less: Interest receivable current	(25,565,536)	(32,295,009)
		84,464,042	**79,622,420**
30.00	**Payment of Fees & Expenses**		
	Total Expenses	63,542,335	70,949,210
	Add: Previous Year Operating Expenses payable (N: 30.01)	79,592,035	102,037,249
		143,134,370	**172,986,459**
	Less: Current Year Operating Expenses payable (N: 30.02)	(51,341,450)	(71,999,205)
		91,792,920	**100,987,255**
30.01	**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)
		79,592,035	**102,037,249**
30.02	**Current Year Operating Expenses payable**		
	Current Liabilities (Current Period)	54,907,613	72,049,080
	Less: Advance Payment of Fees, Tax & Suspense's	(3,566,163)	(49,875)
		51,341,450	**71,999,205**
31.00	**Sale of Securities (at Cost)**		
	Sales from direct share (Investment at cost price)	1,208,185,607	582,186,953
	Add: Encashment of ASPCL(Bond)	12,500,000	
	Add: Encashment of Unit	61,400,168	12,500,000
	Add: Sale of G-sec	207,970,396	11,000,000
	Add: Previous Year Receivable from ISTCL	40,122	33,269,903
		1,490,096,294	**638,956,856**
	Less: Current Year Receivable from ISTCL	(1)	(19,674,537)
		1,490,096,293	**619,282,319**

Note No.	Particulers	Amount in BDT	
		01/07/2025 To 31/03/2026	01/07/2024 To 31/03/2025
32.00	**Purchase of Securities**		
	Purchase from direct share (cost price)	195,224,568	123,954,302
	Add: Purchase of G-sec	-	399,059,330
		195,224,568	**523,013,632**
33.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	(284,659,573)	289,111,742
	rati	**(284,659,573)**	**289,111,742**
	Changes in Working Capital		
	(Decrease)/Increase of Other Current Assets (33.01)	5,843,181	(25,397,237)
	Decrease/(Increase) of Current Liabilities (N: 33.02)	(28,250,585)	(30,038,044)
		(22,407,405)	**(55,435,282)**
33.01	**(Decrease)/Increase of Other Current Assets**		
	Add: Previous Year Dividend Receivable	29,189,713	28,180,815
	Less: Current Year Dividend Receivable	(17,373,376)	(47,568,785)
		11,816,337	**(19,387,970)**
	Add: Previous Year Interest Receivable on FDR & Bonds	19,592,380	26,285,742
	Less: Current Year Interest Receivable on FDR & Bonds	(25,565,536)	(32,295,009)
		5,843,181	**(25,397,237)**
33.02	**Decrease/(Increase) of Current Liabilities**		
	Add: Previous Year Operating Expenses payable	79,592,035	102,037,249
	Less: Current Year Operating Expenses payable	(51,341,450)	(71,999,205)
	Less: Last Year Adjustment		
		(28,250,585)	**(30,038,044)**
	Net Cash Generated from Operating Activities	**(307,066,977)**	**233,676,460**
34.00	**Net operating cash flow per unit**		
	Net cash inflow/(outflow) from operating activities	(307,066,977)	233,676,460
	Number of units	28,355,443	33,993,072
	Net operoning cash flow per unit	**(10.83)**	**6.87**

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

35.00	**Profit and Earnings Per Unit available for Distribution**		
	Retained Earnings Brought Forward	(1,342,835,105)	(1,343,284,335)
	Less: Dividend Paid	-	-
		(1,342,835,105)	**(1,343,284,335)**
	Add: Profit for the year	502,621,854	290,691,228
		(840,213,252)	**(1,052,593,107)**
	Add: Dividend Equalization Reserve	40,000,000	40,000,000
		(800,213,252)	**(1,012,593,107)**
	Number of Units	28,355,443	33,993,072
	Profit Available for Distribution	**(28.22)**	**(29.79)**

36.00 Approval of the Financial Statements

The Trustee committee at the meeting held on April 29, 2026, approved the unaudited financial statements of the Fund for the period ended March 31, 2026 and authorized the same for an issue.

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

Chief Executive Officer
(ICB Asset Management PLC .)

Trustee
(Sandhani Life Insurance Co.Ltd)

ICB AMCL UNIT FUND
Portfolio Statement
As on 31 March 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	109,660,026.49	5.90	5.90	5.90	31,973,964.40	(77,686,062)	1.27%
2	BANK ASIA PLC	1,609,748	18.56	29,869,036.86	21.30	20.70	21.00	33,804,708.00	3,935,671	0.35%
3	BRAC BANK PLC	100,000	43.22	4,321,747.03	67.00	67.00	67.00	6,700,000.00	2,378,253	0.05%
4	CITY BANK PLC	200,000	21.49	4,297,028.33	29.70	29.60	29.65	5,930,000.00	1,632,972	0.05%
5	DHAKA BANK PLC	3,229,716	11.84	38,233,619.55	12.30	12.30	12.30	39,725,506.80	1,491,887	0.44%
6	DUTCH-BANGLA BANK PLC	1,636,484	50.12	82,014,290.83	41.40	41.60	41.50	67,914,086.00	(14,100,205)	0.95%
7	EASTERN BANK PLC	330,000	22.36	7,378,421.06	26.20	26.10	26.15	8,629,500.00	1,251,079	0.09%
8	EXIM BANK OF BANGLADESH PLC	1,600,000	12.82	20,517,340.53	3.00	0.00	1.50	2,400,000.00	(18,117,341)	0.24%
9	JAMUNA BANK PLC	310,000	21.03	6,518,499.40	22.70	22.80	22.75	7,052,500.00	534,001	0.08%
10	MERCANTILE BANK PLC	1,530,000	12.41	18,979,925.29	8.60	8.80	8.70	13,311,000.00	(5,668,925)	0.22%
11	NATIONAL BANK LTD.	2,534,357	9.03	22,874,795.91	4.80	4.60	4.70	11,911,477.90	(10,963,318)	0.27%
12	NCC BANK PLC	5,300,000	12.45	65,976,200.75	12.80	12.80	12.80	67,840,000.00	1,863,799	0.77%
13	SOUTHEAST BANK PLC	1,339,396	13.00	17,415,257.34	9.60	9.70	9.65	12,925,171.40	(4,490,086)	0.20%
14	TRUST BANK PLC	83,634	17.72	1,481,901.02	17.50	17.60	17.55	1,467,776.70	(14,124)	0.02%
15	UNITED COMMERCIAL BANK PLC	739,149	12.95	9,574,818.36	9.50	9.40	9.45	6,984,958.05	(2,589,860)	0.11%
Sector Total:		**25,961,800**		**439,112,908.75**				**318,570,649.25**	**(120,542,260)**	5.10%
CEMENT										0.00%
16	CONFIDENCE CEMENT PLC	88,631	98.00	8,685,676.31	60.30	64.00	62.15	5,508,416.65	(3,177,260)	0.10%
17	CROWN CEMENT PLC	1,442,862	86.84	125,299,606.30	48.90	49.00	48.95	70,628,094.90	(54,671,511)	1.46%
18	HEIDELBERG MATERIALS BANGLADES	416,817	449.57	187,389,509.29	235.40	230.00	232.70	96,993,315.90	(90,396,193)	2.18%
19	LAFARGEHOLCIM BANGLADESH PLC	1,584,550	89.20	141,337,172.58	51.20	50.80	51.00	80,812,050.00	(60,525,123)	1.64%
20	MEGHNA CEMENT MILLS PLC	614,759	89.28	54,888,360.15	31.60	31.00	31.30	19,241,956.70	(35,646,403)	0.64%
21	PREMIER CEMENT MILLS PLC	1,021,406	76.46	78,099,899.27	39.00	38.10	38.55	39,375,201.30	(38,724,698)	0.91%
Sector Total:		**5,169,025**		**595,700,223.90**				**312,559,035.45**	**(283,141,188)**	6.92%
CERAMICS SECTOR										0.00%
22	RAK CERAMICS (BD) LIMITED	3,806,068	51.05	194,292,173.25	22.10	23.00	22.55	85,826,833.40	(108,465,340)	2.26%
Sector Total:		**3,806,068**		**194,292,173.25**				**85,826,833.40**	**(108,465,340)**	2.26%
CORPORATE BOND										0.00%
23	AIBL MUDARABA PERPETUAL BOND	7,383	5,000.00	36,915,000.00	3,400.00	3,400.00	3,400.00	25,102,200.00	(11,812,800)	0.43%
24	APSCL NON-CONVERTIBLE BOND	2,003	1,290.01	2,583,897.35	1,403.00	1,496.50	1,449.75	2,903,849.25	319,952	0.03%
25	IBBL 2ND PERPETUAL MUDARABA BO	5,986	5,000.00	29,930,000.00	4,200.00	4,017.50	4,108.75	24,594,977.50	(5,335,023)	0.35%
26	IBBL MUDARABA PERPETUAL BOND	140,000	963.98	134,956,892.72	669.50	620.00	644.75	90,265,000.00	(44,691,893)	1.57%
Sector Total:		**155,372**		**204,385,790.07**				**142,866,026.75**	**(61,519,763)**	2.37%
ENGINEERING										0.00%
27	AFTAB AUTOMOBILES LIMITED	2,139,260	76.72	164,123,173.15	29.00	28.50	28.75	61,503,725.00	(102,619,448)	1.91%
28	ATLAS BANGLADESH LTD.	374,999	152.56	57,210,172.10	76.80	0.00	76.80	28,799,961.60	(28,410,211)	0.66%
29	BANGLADESH STEEL RE-ROLLING MI	634,918	104.60	66,414,955.86	83.10	85.00	84.05	53,364,857.90	(13,050,098)	0.77%
30	BBS CABLES PLC	386,387	51.91	20,056,159.95	19.30	19.20	19.25	7,437,949.75	(12,618,210)	0.23%
31	BENGAL WINDSOR THERMOPLASTICS	2,007,500	45.60	91,533,031.76	18.90	18.40	18.65	37,439,875.00	(54,093,157)	1.06%
32	BSRM STEELS LIMITED	1,766,925	93.69	165,544,922.50	67.20	67.70	67.45	119,179,091.25	(46,365,831)	1.92%
33	GPH ISPAT LTD.	812,076	46.70	37,921,248.36	16.30	15.90	16.10	13,074,423.60	(24,846,825)	0.44%
34	IFAD AUTOS PLC	289,696	48.86	14,153,938.16	21.30	22.20	21.75	6,300,888.00	(7,853,050)	0.16%
35	NATIONAL POLYMER INDUSTRIES PL	54,471	46.68	2,542,698.38	27.10	27.10	27.10	1,476,164.10	(1,066,534)	0.03%
36	NAVANA CNG LIMITED	766,237	64.81	49,663,147.95	20.60	19.70	20.15	15,439,675.55	(34,223,472)	0.58%
37	RUNNER AUTOMOBILES PLC	828,188	55.24	45,747,260.40	39.60	39.90	39.75	32,920,473.00	(12,826,787)	0.53%

ICB Asset Management PLC. Accounts Department 01970099919

38	S. ALAM COLD ROLLED STEELS LTD	1,066,036	44.85	47,813,802.79	17.30	16.70	17.00	18,122,612.00	(29,691,191)	0.56%
39	SINGER BANGLADESH LIMITED	429,541	177.38	76,190,931.67	86.00	84.00	85.00	36,510,985.00	(39,679,947)	0.88%
40	WALTON HI-TECH INDUSTRIES PLC	3,300	954.84	3,150,957.75	377.10	377.00	377.05	1,244,265.00	(1,906,693)	0.04%
Sector Total:		**11,559,534**		**842,066,400.78**				**432,814,946.75**	**(409,251,454)**	9.78%
FINANCIAL INSTITUTIONS										0.00%
41	DBH FINANCE PLC	2,194,490	68.83	151,039,654.89	36.40	37.00	36.70	80,537,783.00	(70,501,872)	1.75%
42	FIRST FINANCE LIMITED	357,079	17.56	6,270,541.98	5.00	5.70	5.35	1,910,372.65	(4,360,169)	0.07%
43	IDLC FINANCE PLC	1,864,760	52.53	97,961,310.72	39.50	41.00	40.25	75,056,590.00	(22,904,721)	1.14%
44	NATIONAL HOUSING FINANCE PLC	155,177	38.16	5,920,802.21	22.90	22.90	22.90	3,553,553.30	(2,367,249)	0.07%
45	PREMIER LEASING & FINANCE LIMITE	808,002	15.80	12,769,066.59	3.30	3.90	3.60	2,908,807.20	(9,860,259)	0.15%
46	UNION CAPITAL LIMITED	2,162,953	15.59	33,713,721.07	5.30	5.30	5.30	11,463,650.90	(22,250,070)	0.39%
47	UTTARA FINANCE AND INVESTMENTS	1,053,671	61.95	65,275,701.95	13.00	14.10	13.55	14,277,242.05	(50,998,460)	0.76%
Sector Total:		**8,596,132.00**		**372,950,799.41**				**189,707,999.10**	**(183,242,800)**	4.33%
FOOD AND ALLIED										0.00%
48	BATBC LIMITED	1,048,575	437.55	458,801,849.81	221.30	222.20	221.75	232,521,506.25	(226,280,344)	5.33%
49	FAHAD INDUSTRIES LIMITED	3,000	6.88	20,629.65	0.00	0.00	0.00	0.00	(20,630)	0.00%
50	GOLDEN HARVEST AGRO INDUSTRIES	3,000,000	23.76	71,287,101.09	11.80	11.80	11.80	35,400,000.00	(35,887,101)	0.83%
51	NATIONAL TEA COMPANY LTD.	79,420	254.06	20,177,823.81	160.10	159.50	159.80	12,691,316.00	(7,486,508)	0.23%
52	OLYMPIC INDUSTRIES PLC	855,031	210.51	179,994,667.98	147.10	142.20	144.65	123,680,234.15	(56,314,434)	2.09%
53	UNILEVER CONSUMER CARE LIMITED	26,479	1,649.83	43,685,735.28	2,143.30	0.00	2,143.30	56,752,440.70	13,066,705	0.51%
Sector Total:		**5,012,505.00**		**773,967,807.62**				**461,045,497.10**	**(312,922,311)**	8.99%
FUEL AND POWER										0.00%
54	ASSOCIATED OXYGEN LIMITED	60,000	33.00	1,979,799.70	16.30	16.00	16.15	969,000.00	(1,010,800)	0.02%
55	BARAKA POWER LIMITED	1,299,011	30.96	40,217,441.79	7.90	8.10	8.00	10,392,088.00	(29,825,354)	0.47%
56	DHAKA ELECTRIC SUPPLY COMPANY	1,940,309	50.47	97,934,239.01	22.60	22.10	22.35	43,365,906.15	(54,568,333)	1.14%
57	DOREEN POWER GENERATIONS & SY	600,000	70.50	42,299,940.21	26.40	26.70	26.55	15,930,000.00	(26,369,940)	0.49%
58	ENERGYPAC POWER GENERATION P	696,593	41.90	29,190,562.75	17.20	17.30	17.25	12,016,229.25	(17,174,334)	0.34%
59	JAMUNA OIL COMPANY LIMITED	643,972	188.08	121,120,346.37	171.10	171.50	171.30	110,312,403.60	(10,807,943)	1.41%
60	KHULNA POWER COMPANY LIMITED	748,941	47.00	35,202,670.84	10.70	10.90	10.80	8,088,562.80	(27,114,108)	0.41%
61	LINDE BANGLADESH LIMITED	36,757	1,248.99	45,909,027.27	750.60	755.10	752.85	27,672,507.45	(18,236,520)	0.53%
62	LUB-RREF (BANGLADESH) LIMITED	100,000	31.68	3,167,900.00	10.20	10.50	10.35	1,035,000.00	(2,132,900)	0.04%
63	MEGHNA PETROLEUM LIMITED	211,958	203.26	43,083,613.41	200.00	198.00	199.00	42,179,642.00	(903,971)	0.50%
64	MJL BANGLADESH PLC	1,058,441	100.56	106,441,040.34	89.00	88.50	88.75	93,936,638.75	(12,504,402)	1.24%
65	PADMA OIL PLC	76,153	210.63	16,039,915.61	176.00	176.20	176.10	13,410,543.30	(2,629,372)	0.19%
66	POWER GRID CO. OF BANGLADESH L	950,000	51.53	48,949,704.28	30.00	29.50	29.75	28,262,500.00	(20,687,204)	0.57%
67	SHAHJIBAZAR POWER CO. LTD.	110,153	93.77	10,329,497.69	47.20	47.10	47.15	5,193,713.95	(5,135,784)	0.12%
68	SUMMIT POWER LIMITED	3,655,547	43.29	158,233,092.24	13.80	14.10	13.95	50,994,880.65	(107,238,212)	1.84%
69	TITAS GAS TRANSMISSION AND DIST	2,560,000	79.49	203,498,340.51	16.70	17.20	16.95	43,392,000.00	(160,106,341)	2.36%
70	UNITED POWER GEN. & DIST. CO. LTD	178,368	273.38	48,762,647.92	116.60	120.00	118.30	21,100,934.40	(27,661,714)	0.57%
Sector Total:		**14,926,203**		**1,052,359,779.94**				**528,252,550.30**	**(524,107,230)**	12.22%
G-SEC (T.BOND)										0.00%
71	05Y BGTB 15/05/2029 [C.R 12.40%]	810,000	100.24	81,195,129.00	107.06	107.06	107.06	86,718,600.00	5,523,471	0.94%
72	10 Years BGTB 20/06/2034 [C.R 12.60%	1,500,000	100.33	150,499,300.00	114.31	114.31	114.31	171,465,000.00	20,965,700	1.75%
73	10Y BGTB 17/04/2034 [C.R 12.15%]	1,690,000	99.13	167,534,601.00	111.68	111.68	111.68	188,739,200.00	21,204,599	1.95%
74	10Y BGTB 19/03/2035 [C.R 12.05%]	100,000	97.89	9,788,840.00	111.04	111.04	111.04	11,104,000.00	1,315,160	0.11%
75	15Y BGTB 27/03/2039 [C.R 12.15%]	1,000,000	96.77	96,767,100.00	113.19	115.49	114.34	114,340,000.00	17,572,900	1.12%
76	15Y BGTB 27/03/2040 [C.R 12.28%]	300,000	99.23	29,768,780.00	116.14	116.14	116.14	34,842,000.00	5,073,220	0.35%
77	20Y BGTB 25/01/2043 [C.R 8.89%]	500,000	77.72	38,861,450.00	92.93	92.93	92.93	46,465,000.00	7,603,550	0.45%
Sector Total:		**5,900,000**		**574,415,200.00**				**653,673,800.00**	**79,258,600**	6.67%
INSURANCE										0.00%
78	AGRANI INSURANCE PLC	345,401	47.08	16,261,041.09	20.90	0.00	20.90	7,218,880.90	(9,042,160)	0.19%
79	ASIA PACIFIC GENERAL INSURANCE F	399,005	59.42	23,708,272.39	37.10	33.70	35.40	14,124,777.00	(9,583,495)	0.28%
80	DELTA LIFE INSURANCE COMPANY LT	257,506	126.47	32,566,429.69	71.60	74.00	72.80	18,746,436.80	(13,819,993)	0.38%
81	DHAKA INSURANCE LIMITED	9,850	51.13	503,605.51	38.10	38.00	38.05	374,792.50	(128,813)	0.01%

ICB Asset Management PLC. Accounts Department 01970984519

82	EASTLAND INSURANCE PLC	21,164	29.07	615,228.61	20.30	20.30	20.30	429,629.20	(185,599)	0.01%
83	FAREAST ISLAMI LIFE INSURANCE CO	464,792	72.06	33,494,782.79	21.20	24.20	22.70	10,550,778.40	(22,944,004)	0.39%
84	GREEN DELTA INSURANCE PLC	2,449,033	107.55	263,401,540.95	52.80	50.50	51.65	126,492,554.45	(136,908,987)	3.06%
85	MERCANTILE ISLAMI INSURANCE PLC	510,464	51.15	26,110,560.76	23.70	25.30	24.50	12,506,368.00	(13,604,193)	0.30%
86	NITOL INSURANCE PLC	1,622,045	45.55	73,887,410.69	27.30	28.10	27.70	44,930,646.50	(28,956,764)	0.86%
87	PEOPLES INSURANCE PLC	459,395	43.10	19,799,031.84	41.50	44.00	42.75	19,639,136.25	(159,896)	0.23%
88	PIONEER INSURANCE PLC	532,194	73.32	39,021,785.58	52.10	48.00	50.05	26,636,309.70	(12,385,476)	0.45%
89	POPULAR LIFE INSURANCE CO. LTD	280,146	67.64	18,949,581.13	49.30	50.00	49.65	13,909,248.90	(5,040,332)	0.22%
90	PRAGATI INSURANCE PLC	575,452	70.22	40,406,541.91	68.00	81.80	74.90	43,101,354.80	2,694,813	0.47%
91	SENA INSURANCE PLC	60,400	50.79	3,067,502.08	61.20	62.80	62.00	3,744,800.00	677,298	0.04%
Sector Total:		**7,986,847**		**591,793,315.02**				**342,405,713.40**	**(249,387,602)**	6.87%
IT SECTOR										0.00%
92	AAMRA NETWORKS LIMITED	184,278	44.36	8,175,218.35	16.80	16.30	16.55	3,049,800.90	(5,125,417)	0.09%
93	AAMRA TECHNOLOGIES LIMITED	548,437	36.01	19,749,128.17	13.50	15.50	14.50	7,952,336.50	(11,796,792)	0.23%
94	IT CONSULTANTS PLC	87,825	39.05	3,429,175.77	37.60	39.90	38.75	3,403,218.75	(25,957)	0.04%
Sector Total:		**820,540**		**31,353,522.29**				**14,405,356.15**	**(16,948,166)**	0.36%
MISCELLANEOUS										0.00%
95	BEXIMCO LTD.	390,972	116.64	45,603,159.79	110.10	110.20	110.15	43,065,565.80	(2,537,594)	0.53%
96	ROSE HEAVEN BALL PEN LTD.	10,500	3.73	39,209.36	0.00	0.00	0.00	0.00	(39,209)	0.00%
Sector Total:		**401,472**		**45,642,369.15**				**43,065,565.80**	**(2,576,803)**	0.53%
others(ATB)										0.00%
97	RENATA PLC PREFERENCE SHARE	28,500	1,900.00	54,150,000.00	1,900.00	0.00	1,900.00	54,150,000.00	-	0.63%
Sector Total:		**28,500**		**54,150,000.00**				**54,150,000.00**	**-**	0.63%
PHARMACEUTICALS AND CHEMICALS										0.00%
98	ACI FORMULATIONS PLC	314,072	157.06	49,327,807.18	136.50	141.60	139.05	43,671,711.60	(5,656,096)	0.57%
99	ACME LABORATORIES LTD.	2,386,829	98.37	234,789,615.35	75.50	76.00	75.75	180,802,296.75	(53,987,319)	2.73%
100	ADVANCED CHEMICAL INDUSTRIES P	1,220,334	240.54	293,534,593.92	197.10	208.40	202.75	247,422,718.50	(46,111,875)	3.41%
101	BEXIMCO PHARMACEUTICALS LTD.	118,601	146.57	17,382,813.53	112.00	113.60	112.80	13,378,192.80	(4,004,621)	0.20%
102	IBN SINA PHARMACEUTICAL INDUSTR	81,569	277.95	22,672,328.31	315.80	332.00	323.90	26,420,199.10	3,747,871	0.26%
103	JMI HOSPITAL REQUISITE MANUFACT	110,000	66.29	7,292,317.95	42.70	42.10	42.40	4,664,000.00	(2,628,318)	0.08%
104	KEYA COSMETICS LIMITED	1,100,000	10.85	11,936,538.25	5.10	5.10	5.10	5,610,000.00	(6,326,538)	0.14%
105	MARICO BANGLADESH LIMITED	3,472	1,261.98	4,381,584.31	2,731.80	2,750.00	2,740.90	9,516,404.80	5,134,820	0.05%
106	RENATA PLC	12,146	1,188.89	14,440,213.22	423.20	0.00	423.20	5,140,187.20	(9,300,026)	0.17%
107	SQUARE PHARMACEUTICALS PLC	2,590,724	220.73	571,860,851.57	210.80	212.30	211.55	548,067,662.20	(23,793,189)	6.64%
108	THERAPEUTICS (BANGLADESH) LTD.	460	435.44	200,301.71	0.00	0.00	0.00	0.00	(200,302)	0.00%
Sector Total:		**7,938,207**		**1,227,818,965.30**				**1,084,693,372.95**	**(143,125,592)**	14.26%
TANNERY INDUSTRIES										0.00%
109	APEX FOOTWEAR LIMITED	25,620	181.81	4,658,069.36	184.00	186.00	185.00	4,739,700.00	81,631	0.05%
110	APEX TANNERY LIMITED	372,276	132.12	49,183,536.89	68.80	68.00	68.40	25,463,678.40	(23,719,858)	0.57%
111	BATA SHOE COMPANY (BD) LIMITED	133,908	1,095.29	146,668,031.84	832.50	895.40	863.95	115,689,816.60	(30,978,215)	1.70%
Sector Total:		**531,804**		**200,509,638.09**				**145,893,195.00**	**(54,616,443)**	2.33%
TELECOMMUNICATION										0.00%
112	BANGLADESH SUBMARINE CABLES P	1,146,000	175.54	201,169,871.44	138.00	140.00	139.00	159,294,000.00	(41,875,871)	2.34%
113	GRAMEEN PHONE LTD.	512,212	291.61	149,368,296.42	244.00	246.00	245.00	125,491,940.00	(23,876,356)	1.73%
114	ROBI AXIATA PLC	80,000	29.87	2,389,960.00	29.00	28.90	28.95	2,316,000.00	(73,960)	0.03%
Sector Total:		**1,738,212**		**352,928,127.86**				**287,101,940.00**	**(65,826,188)**	4.10%
TEXTILE										0.00%
115	ARGON DENIMS LIMITED	1,560,679	20.38	31,804,004.68	16.70	17.70	17.20	26,843,678.80	(4,960,326)	0.37%
116	BANGLADESH DYEING & FINISHING IN	18,120	46.60	844,325.08	0.00	0.00	0.00	0.00	(844,325)	0.01%
117	C & A TEXTILES LIMITED	450,000	11.05	4,972,519.08	3.80	4.00	3.90	1,755,000.00	(3,217,519)	0.06%
118	DANDY DYEING LTD.	100	25.06	2,506.07	0.00	0.00	0.00	0.00	(2,506)	0.00%
119	DYNAMIC TEXTILE INDUSTRIES LTD.	6,820	23.47	160,071.55	0.00	0.00	0.00	0.00	(160,072)	0.00%
120	ENVOY TEXTILES LIMITED	15,279	48.45	740,211.37	49.10	53.70	51.40	785,340.60	45,129	0.01%
121	ESQUIRE KNIT COMPOSITE PLC	613,410	36.10	22,143,545.89	20.10	19.70	19.90	12,206,859.00	(9,936,687)	0.26%

ICB Asset Management PLC Accounts Department 01970564719

122	HAMID FABRICS PLC	318,174	23.63	7,516,865.24	12.40	13.00	12.70	4,040,809.80	(3,476,055)	0.09%
123	HWA WELL TEXTILES (BD) PLC	219,609	48.01	10,544,118.64	41.50	38.20	39.85	8,751,418.65	(1,792,700)	0.12%
124	MATIN SPINNING MILLS PLC	102,651	50.86	5,220,356.43	46.30	46.30	46.30	4,752,741.30	(467,615)	0.06%
125	QUEEN SOUTH TEXTILE MILLS LTD.	104,000	21.05	2,189,460.08	11.50	11.30	11.40	1,185,600.00	(1,003,860)	0.03%
126	SHARP INDUSTRIES PLC	582,424	111.80	65,117,482.12	16.40	17.50	16.95	9,872,086.80	(55,245,395)	0.76%
127	SQUARE TEXTILES PLC	3,330,000	58.66	195,338,020.99	48.00	46.20	47.10	156,843,000.00	(38,495,021)	2.27%
128	ZAHEEN SPINNING PLC	931,126	19.47	18,128,111.57	5.60	6.00	5.80	5,400,530.80	(12,727,581)	0.21%
Sector Total:		**8,252,392**		**364,721,598.79**				**232,437,065.75**	**(132,284,533)**	4.24%
TRAVEL AND LEISURE										0.00%
129	UNIQUE HOTEL & RESORTS PLC	466,399	69.98	32,639,133.90	38.00	38.00	38.00	17,723,162.00	(14,915,972)	0.38%
130	UNITED AIRWAYS (BD) LTD.	2,697,206	13.07	35,249,213.35	0.00	0.00	0.00	0.00	(35,249,213)	0.41%
Sector Total:		**3,163,605**		**67,888,347.25**				**17,723,162.00**	**(50,165,185)**	0.79%

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										
131	AIBL 1st ISLAMIC MUTUAL FUND	800,000	9.65	7,717,739.78	4.10	3,400,000.00	(4,317,740)	6,140,400.00	(1,577,340)	0.09%
132	DBH FIRST MUTUAL FUND	1,564,853	8.20	12,830,409.95	4.70	7,276,566.45	(5,553,844)	11,359,267.93	(1,471,142)	0.15%
133	EBL NRB MUTUAL FUND	3,600,000	6.51	23,448,642.70	3.10	11,160,000.00	(12,288,643)	20,379,600.00	(3,069,043)	0.27%
134	GRAMEEN ONE : SCHEME TWO	2,150,000	15.84	34,055,203.14	12.30	26,660,000.00	(7,395,203)	29,093,800.00	(4,961,403)	0.40%
135	ICB AMCL THIRD NRB MUTUAL FUND	1,040,500	8.21	8,540,582.15	4.50	4,526,175.00	(4,014,407)	7,057,711.50	(1,482,871)	0.10%
136	L R GLOBAL BANGLADESH M F ONE	4,848,479	8.91	43,206,968.54	3.30	15,999,980.70	(27,206,988)	35,566,017.70	(7,640,951)	0.50%
137	MBL 1ST MUTUAL FUND	5,300,000	8.46	44,856,795.82	3.90	20,670,000.00	(24,186,796)	38,743,000.00	(6,113,796)	0.52%
138	NCCBL MUTUAL FUND-1	1,400,296	8.63	12,081,951.94	4.40	6,161,302.40	(5,920,650)	11,009,827.30	(1,072,125)	0.14%
139	VANGUARD AML BD FINANCE MUTUA	2,429,339	8.75	21,267,428.17	7.10	17,855,641.65	(3,411,787)	17,903,013.76	(3,364,414)	0.25%
140	VANGUARD AML RUPALI BANK BALAN	328,467	9.15	3,005,338.60	6.00	1,905,108.60	(1,100,230)	2,445,765.28	(559,573)	0.03%
Sector Total:		**23,461,934**		**211,011,060.79**		**115,614,774.80**	**(95,396,286)**	**179,698,403.47**	**(31,312,657)**	2.45%
.OPEN-END MUTUAL FUNDS										0.00%
141	CAPITEC IBBL Shariah Unit Fund	100,000	10.00	1,000,000.00	7.98	798,000.00	(202,000)	798,000.00	(202,000)	0.01%
142	CAPM UNIT FUND	89,000	112.55	10,016,950.00	89.72	7,985,080.00	(2,031,870)	7,985,080.00	(2,031,870)	0.12%
143	HFAML-Shariah Unit Fund	1,000,000	10.00	10,000,000.00	8.11	8,110,000.00	(1,890,000)	8,110,000.00	(1,890,000)	0.12%
144	Fourth ICB Unit Fund	2,500,000	9.96	24,908,877.64	8.30	20,750,000.00	(4,158,878)	20,750,000.00	(4,158,878)	0.29%
145	ICB AMCL Second NRB Unit Fund	4,400,000	10.87	47,846,584.70	8.40	36,960,000.00	(10,886,585)	36,960,000.00	(10,886,585)	0.56%
146	Grameen Bank-AIMS First Unit Fund	500,000	10.00	5,000,000.00	10.19	5,095,000.00	95,000	5,095,000.00	95,000	0.06%
147	UFS POPULAR LIFE UNIT FUND	2,450,000	12.25	30,012,500.00	0.00	0.00	(30,012,500)	0.00	(30,012,500)	0.35%
148	Second ICB Unit Fund	833,529	10.46	8,721,998.80	10.20	8,501,995.80	(220,003)	8,501,995.80	(220,003)	0.10%
Sector Total:		**11,872,529**		**137,506,911.14**		**88,200,075.80**	**(49,306,836)**	**88,200,075.80**	**(49,306,836)**	1.60%
PREFERENCE SHARE										0.00%
149	BANGLADESH DEVELOPMENT COMPA	239,000	100.00	23,900,000.00	0.00	0.00	(23,900,000)	0.00	(23,900,000)	0.28%
Sector Total:		**239,000.00**		**23,900,000.00**		**0.00**	**(23,900,000)**	**0.00**	**(23,900,000)**	0.28%
Grand Total:		**147,521,681**		**8,358,474,939.40**		**5,551,007,560**	**(2,807,467,380)**	**5,615,091,188.42**	**(2,743,383,752)**	97.07%

ICB Asset Management Co. Ltd. Accounts Department 01970984919

ICB AMCL UNIT FUND
STATEMENT OF PROFIT ON SALE OF INVESTMENT
For the period ended March 31, 2026

ANNEXURE-B

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
BANK						
1	AB BANK PLC	771,493	4.10	20.24	3,163,903.42	(12,447,257)
2	BANK ASIA PLC	1,144,228	21.62	18.55	24,741,780.33	3,515,738
3	BRAC BANK PLC	1,163,159	67.38	43.11	78,369,447.36	28,222,299
4	CITY BANK PLC	2,067,182	26.08	20.36	53,914,793.70	11,817,391
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	506,338	13.00	12.48	6,581,698.52	264,570
	Sub Total:					**30,094,325**
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:					**(55,923,633)**
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	1,857,195	3.56	17.56	6,612,754.58	(26,000,802)
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	1,012,271	4.53	15.59	4,589,850.32	(11,188,317)
23	UTTARA FINANCE AND INVESTMENTS LIMITED	239,907	10.74	61.95	2,576,019.91	(12,286,387)
	Sub Total:					**(274,391,666)**
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	266,407	27.16	70.50	7,235,809.33	(11,545,858)
28	ENERGYPAC POWER GENERATION PLC	27,907	15.24	41.90	425,429.26	(744,008)
29	JAMUNA OIL COMPANY LIMITED	10,106	190.82	188.08	1,928,402.21	27,633
30	KHULNA POWER COMPANY LIMITED	251,059	10.05	47.00	2,524,136.95	(9,276,465)
31	MEGHNA PETROLEUM LIMITED	86,024	210.64	203.26	18,120,047.44	634,388
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:					**(112,168,906)**
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	PRAGATI INSURANCE PLC	549,063	80.46	70.22	44,177,000.72	5,623,391
39	SENA INSURANCE PLC	94,600	58.78	49.33	5,560,766.45	894,511
40	TRUST ISLAMI LIFE INSURANCE LIMITED	459,715	64.59	56.79	29,694,682.24	3,587,066
	Sub Total:					**10,113,924**
IT SECTOR						
41	IT CONSULTANTS PLC	182,158	43.44	39.05	7,913,257.97	800,805
	Sub Total:					**800,805**
MISCELLANEOUS						
42	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						
43	ICB AMCL THIRD NRB MUTUAL FUND	50,000	4.79	8.21	239,400.00	(171,010)
	Sub Total:					**(171,010)**
PHARMACEUTICALS AND CHEMICALS						
44	ACME PESTICIDES LIMITED	303,811	15.92	25.40	4,836,254.27	(2,881,648)
45	IBN SINA PHARMACEUTICAL INDUSTRY PLC	45,864	308.30	277.95	14,139,977.26	1,391,954
46	MARICO BANGLADESH LIMITED	68	2,915.44	1,261.98	198,250.03	112,436
47	SQUARE PHARMACEUTICALS PLC	91,699	226.42	221.00	20,762,486.19	497,230
	Sub Total:					**(880,028)**

ICB Asset Management PLC. Accounts Department 01970094919

SERVICES AND REAL ESTATE						
48	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						
49	APEX FOOTWEAR LIMITED	269,317	247.29	223.57	66,600,465.94	6,390,210
	Sub Total:					**6,390,210**
TELECOMMUNICATION						
50	GRAMEEN PHONE LTD.	138,031	303.12	289.68	41,840,097.31	1,854,733
	Sub Total:					**1,854,733**
TEXTILE						
51	APEX SPINNING & KNITTING MILLS LTD	81,465	134.70	120.31	10,973,419.20	1,172,528
52	ENVOY TEXTILES LIMITED	338,325	51.61	42.80	17,462,331.16	2,980,769
53	FAMILYTEX (BD) LIMITED	4,299,750	1.14	9.85	4,919,421.43	(37,453,393)
54	HAMID FABRICS PLC	38,242	6.12	23.63	234,144.77	(669,322)
55	MATIN SPINNING MILLS PLC	35,731	51.70	52.54	1,847,309.05	(30,030)
56	SHARP INDUSTRIES PLC	119,327	12.92	111.80	1,541,319.85	(11,799,952)
57	TALLU SPINNING MILLS LTD.	1,159,500	6.57	25.95	7,616,893.65	(22,472,579)
58	ZAHEEN SPINNING PLC	10,000	4.19	19.47	41,895.00	(152,795)
	Sub Total:					**(68,424,774)**
	Grand Total:					**(460,926,213)**



ICB AMCL UNIT FUND

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

ANNEXURE-C

Sl	Company Name	Dividend Per Share	No Share	Gross Dividend
1	DHAKA INSURANCE LIMITED	1.00	9,850.00	9,850
2	BERGER PAINTS BANGLADESH LTD.	52.50	1,466.00	76,965
3	POPULAR LIFE INSURANCE CO. LTD	2.00	280,146.00	560,292
4	EBL FRACTION DIVIDEND			21
5	DBH FINANCE PLC			7
6	JAMUNA BANK PLC			16
7	PRAGATI INSURANCE LTD			20
8	BRAC BANK FRACTION DIVIDEND			43
9	GRAMEEN PHONE LTD.	11.00	550,000.00	6,050,000
10	MARICO BANGLADESH LIMITED	60.00	3,540.00	212,400
11	FRACTION DIVIDEND DBBL			12
12	FRACTION DIVIDEND DHAKA BANK			3
13	MONNO CERAMIC FOLIO SHARE			1,200
14	GRAMEEN ONE : SCHEME TWO	0.75	2,150,000.00	1,612,500
15	TRUST ISLAMI LIFE INSURANCE LIMITED	0.50	90,320.00	45,160
16	WALTON HI-TECH INDUSTRIES PLC	17.50	3,000.00	52,500
17	FRACTION DIVIDEND NITOL INSURANCE			7
18	APEX FOOTWEAR LIMITED	2.50	39,900.00	99,750
19	BANGLADESH SUBMARINE CABLES PLC	4.00	1,146,000.00	4,584,000
20	IBN SINA PHARMACEUTICAL INDUSTRY PLC	6.40	122,046.00	781,094
21	ENVOY TEXTILES LIMITED	3.00	86,774.00	260,322
22	FRACTION DIVIDEND SBAC			16
23	BSRM STEELS LIMITED	5.00	1,766,925.00	8,834,625
24	BANGLADESH STEEL RE-ROLLING MILLS LIM	5.00	634,918.00	3,174,590
25	LAFARGEHOLCIM BANGLADESH PLC	1.80	1,584,550.00	2,852,190
26	SUMMIT POWER LIMITED	1.05	6,121,603.00	6,427,683
28	MATIN SPINNING MILLS PLC	3.50	64,647.00	226,265
29	IT CONSULTANTS PLC	1.20	125,000.00	150,000
30	SQUARE PHARMACEUTICALS PLC	12.00	2,559,724.00	30,716,688
31	SQUARE TEXTILES PLC	3.20	3,330,000.00	10,656,000
32	CROWN CEMENT PLC	2.10	1,442,862.00	3,030,010
33	PREMIER CEMENT MILLS PLC	1.00	1,021,406.00	1,021,406
34	NATIONAL POLYMER INDUSTRIES PLC	0.50	54,471.00	27,236
35	OLYMPIC INDUSTRIES PLC	3.00	855,031.00	2,565,093
36	RENATA PLC	5.50	12,146.00	66,803
37	MJL BANGLADESH PLC	5.20	1,058,441.00	5,503,893
38	TITAS GAS TRANSMISSION AND DISTRIBUTI	0.20	2,560,000.00	512,000

ICB Asset Management PLC. Accounts Department 01570804019

39	IFAD AUTOS PLC	0.20	289,696.00	57,939
40	UNITED POWER GEN. & DIST. CO. LTD.	6.50	178,368.00	1,159,392
41	BATA SHOE COMPANY (BD) LIMITED	14.30	133,908.00	1,914,884
42	ACME LABORATORIES LTD.	3.50	2,386,829.00	8,353,902
43	UNIQUE HOTEL & RESORTS PLC	1.60	466,399.00	746,238
44	KHULNA POWER COMPANY LIMITED	0.50	1,000,000.00	500,000
45	NAVANA CNG LIMITED	1.00	766,237.00	766,237
46	AFTAB AUTOMOBILES LIMITED	1.00	2,363,037.00	2,363,037
47	BENGAL WINDSOR THERMOPLASTICS PLC	0.50	2,007,500.00	1,003,750
48	ACI FORMULATIONS PLC	2.50	314,072.00	785,180
49	ADVANCED CHEMICAL INDUSTRIES PLC	2.50	1,220,334.00	3,050,835
50	DOREEN POWER GENERATIONS & SYSTEMS	1.00	866,407.00	866,407
51	HWA WELL TEXTILES (BD) PLC	2.00	219,609.00	439,218
52	ACME PESTICIDES LIMITED	0.00	303,811.00	304
53	MARICO BANGLADESH LIMITED	50.00	3,472.00	173,600
54	ARGON DENIMS LIMITED	1.00	1,560,679.00	1,560,679
55	GOLDEN HARVEST AGRO INDUSTRIES LTD	0.10	3,000,000.00	300,000
56	RUNNER AUTOMOBILES PLC	1.00	828,188.00	828,188
57	CONFIDENCE CEMENT PLC	1.00	88,631.00	88,631
58	JMI HOSPITAL REQUISITE MANUFACTURING	0.50	110,000.00	55,000
59	QUEEN SOUTH TEXTILE MILLS LTD.	0.05	104,000.00	5,200
60	PADMA OIL PLC	16.00	74,702.00	1,195,232
61	ESQUIRE KNIT COMPOSITE PLC	1.00	613,410.00	613,410
62	SHAHJIBAZAR POWER CO. LTD.	2.00	110,153.00	220,306
63	ENERGYPAC POWER GENERATION PLC	0.20	724,500.00	144,900
64	MEGHNA PETROLEUM LIMITED	20.00	211,958.00	4,239,160
65	GPH ISPAT LTD.	0.50	812,076.00	406,038
66	JAMUNA OIL COMPANY LIMITED	18.00	643,972.00	11,591,496
67	ASSOCIATED OXYGEN LIMITED			-35,000
68	OLYMPIC INDUSTRIES PLC (FOLIO)			1,500
69	MARICO BANGLADESH LIMITED	47.50	3,472.00	164,920
70	RAK CERAMICS (BD) LIMITED	1.00	3,806,068.00	3,806,068
71	FRACTION DIVIDEND			4
72	FOLIO CASH (EASTERN LUBRICANT)			1,272
73	FOLIO BONUS (EASTERN LUBRICANT)			781
	GRAMEEN PHONE LTD.	10.50	512,212.00	5,378,226
	GREEN DELTA INSURANCE PLC	2.70	2,449,033.00	6,612,389
	SENA INSURANCE PLC	1.50	90,000.00	135,000
	ROBI AXIATA PLC	1.75	80,000.00	140,000
	AFTAB AUTOMOBILES LIMITED (DIV. FRAC)			10
			Total=	**149,744,993**

ICB AMCL UNIT FUND

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

ANNEXURE-D

Sl	Company Name	FY	Dividend Per Share	No Share	Gross Dividend
1	RATANPUR STEEL RE-ROLLING	2019-20	1.00	266,162	266,162
2	LUB-RREF (BANGLADESH) LIMITED	2022-23	0.20	100,000	20,000
3	LUB-RREF (BANGLADESH) LIMITED	2023-24	0.10	100,000	10,000
4	AAMRA NETWORKS LIMITED	2023-24	1.00	184,278	184,278
5	AAMRA TECHNOLOGIES LIMITED	2023-24	0.10	548,437	54,844
6	EASTERN CABLES LTD.	2022-23	0.30	500	150
7	HEIDELBERG CEMENT BD. LTD				20
8	METRO SPINNING LIMITED		0.30	33	2
9	NAVANA CNG LIMITED		1.00	766,237.00	766,237
10	RAK CERAMICS (BD) LIMITED		1.00	3,806,068.00	3,806,068
11	GRAMEEN PHONE LTD.		10.50	512,212.00	5,378,226
12	GREEN DELTA INSURANCE PLC		2.70	2,449,033.00	6,612,389
13	SENA INSURANCE PLC		1.50	90,000.00	135,000
14	ROBI AXIATA PLC		1.75	80,000.00	140,000
				Total=	**17,373,376**

ICB Asset Management Co. PLC. Accounts Department 01970984918