Q3

ICB AMCL SONALI BANK LIMITED 1ST MUTUAL FUND
TRUSTEE: INVESTMENT CORPORATION OF BANGLADESH
CUSTODIAN: INVESTMENT CORPORATION OF BANGLADESH
SPONSOR: SONALI BANK PLC

UNAUDITED FINANCIAL STATEMENTS
OF
ICB AMCL SONALI BANK LIMITED 1ST MUTUAL FUND
For the Period from July 01, 2025 to March 31, 2026

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ICB ASSET MANGEMENT PLC.
Asset Manager
Green City Edge (4th and 8th floor)
89, Kakrail, Dhaka-1000
Phone : 8300412-15
Fax : 88-02-8300416
E-mail:accounts@icbamcl.gov.bd
E-mail : info@icbamcl.gov.bd
www.icbamcl.gov.bd

ICB AMCL SONALI BANK LIMITED 1ST MUTUAL FUND
(Managed by ICB Asset Management PLC.)
STATEMENT OF FINANCIAL POSITION (Unaudited)
As at March 31, 2026

Particulars	Notes	March 31, 2026	June 30, 2025
		BDT	BDT
Assets			
A) Investments (Market Value)		**81,94,89,768**	**81,85,54,980**
Listed Securities	5.00	80,35,61,242	80,40,04,495
Non-listed Securities	6.00	1,59,28,526	1,45,50,485
B) Deposit		-	-
Banks	7.00	-	-
C) Other Current Assets		**5,08,10,407**	**1,73,04,446**
Cash and Cash Equivalents	8.00	4,56,43,277	1,07,76,604
Others	9.00	51,67,130	65,27,842
Total Assets (A+B+C)		**87,03,00,175**	**83,58,59,426**
Equity and Liabilities			
D) Unit Holder's Equity		**86,02,39,959**	**82,25,28,868**
Unit Capital	10.00	1,00,00,00,000	1,00,00,00,000
Retained Earnings	11.00	(14,36,60,041)	(18,13,71,132)
Dividend Equalization Reserve	12.00	39,00,000	39,00,000
E) Liabilities		**1,00,60,215**	**1,33,30,558**
Unclaimed/ Dividend payable	13.00	77,658	77,658
Current Liabilities	14.00	99,82,557	1,32,52,900
Total Equity and Liabilities (D+E)		**87,03,00,175**	**83,58,59,426**
Non-Performing Investments (Deficit Value)	15.00	8,81,95,648	6,62,22,696
Net Asset Value (NAV) Per Unit of Tk 10 each			
NAV-at Cost value	16.00	**12.30**	**12.43**
NAV-at Market value	17.00	**8.60**	**8.23**

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

For and on behalf of Trustee and Asset Manager of
ICB AMCL Sonali Bank Limited 1st Mutual Fund

CEO
(ICB Asset Management PLC.)

Chairman, Trustee
(Investment Corporation of Bangladesh)

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

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

Place : Dhaka, Bangladesh.
Dated: April 28, 2026

Quarterly Accounts (9 months)

ICB AMCL SONALI BANK LIMITED 1ST MUTUAL FUND
(Managed by ICB Asset Management PLC.)
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Unaudited)
For the Period from July 01, 2025 to March 31, 2026

Particulars	Notes	Jul 01, 2025 to Mar 31, 2026	Jul 01, 2024 to Mar 31, 2025	Jan 01, 2026 to Mar 31, 2026	Jan 01, 2025 to Mar 31, 2025
		BDT	BDT	BDT	BDT
A) Income		**(8,53,898)**	**4,66,54,114**	**(1,24,23,003)**	**82,13,564**
Profit on Sale of Investments	18.00	(3,62,32,891)	13,70,027	(1,76,63,550)	-
Dividend from Investment in Securities	19.00	2,75,59,767	3,82,03,723	37,68,970	67,02,239
Interest on Bank Deposits and Bonds	20.00	78,19,226	70,80,364	14,71,577	15,11,325
B) Expenses		**1,23,91,974**	**1,24,27,863**	**43,29,212**	**41,95,985**
Management Fee	21.00	94,10,321	94,48,921	31,80,436	30,70,626
Trustee Fee	22.00	4,83,885	4,86,021	1,74,694	1,65,867
Custodian Fee	23.00	4,78,691	4,76,101	1,53,143	1,53,719
BSEC Fee	24.00	6,45,180	6,48,029	2,32,926	2,21,157
Listing Fee	25.00	10,00,000	10,00,000	5,00,000	5,00,000
Audit Fee		40,250	34,500	-	-
Other Operating Expenses	26.00	3,33,647	3,34,291	88,013	84,616
Profit Before Provision (A-B)		**(1,32,45,872)**	**3,42,26,251**	**(1,67,52,215)**	**40,17,579**
(Provision)/Write back of Provision against Diminution in Value of Investment	27.00	5,09,56,964	32,07,764	5,24,83,561	62,77,518
Profit for the period		**3,77,11,092**	**3,74,34,015**	**3,57,31,346**	**1,02,95,097**
Earnings Per Unit (EPU)	28.00	**0.38**	**0.37**	**0.36**	**0.10**

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

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ICB AMCL Sonali Bank Limited 1st Mutual Fund

CEO
(ICB Asset Management PLC.)

Chairman, Trustee
(Investment Corporation of Bangladesh)

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

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

Place : Dhaka, Bangladesh.
Dated: April 28, 2026

ICB AMCL SONALI BANK LIMITED 1ST MUTUAL FUND
(Managed by ICB Asset Management PLC.)
STATEMENT OF CHANGES IN EQUITY (Unaudited)
As at March 31, 2026

Particulars	Unit Capital	Dividend Equalization Reserve	Retained Earnings	Total Equity
	BDT	BDT	BDT	BDT
Balance as at July 01, 2025	**1,00,00,00,000**	**39,00,000**	**(18,13,71,132)**	**82,25,28,868**
Profit for the period	-	-	3,77,11,092	3,77,11,092
Balance as at March 31, 2026	**1,00,00,00,000**	**39,00,000**	**(14,36,60,041)**	**86,02,39,959**

As at March 31, 2025

Particulars	Unit Capital	Dividend Equalization Reserve	Retained Earnings	Total Equity
	BDT	BDT	BDT	BDT
Balance as at July 01, 2024	**1,00,00,00,000**	**39,00,000**	**(17,72,95,795)**	**82,66,04,205**
Profit for the period	-	-	3,74,34,015	3,74,34,015
Balance as at March 31, 2025	**1,00,00,00,000**	**39,00,000**	**(13,98,61,781)**	**86,40,38,219**

For and on behalf of Trustee and Asset Manager of
ICB AMCL Sonali Bank Limited 1st Mutual Fund

CEO
(ICB Asset Management PLC.)

Chairman, Trustee
(Investment Corporation of Bangladesh)

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

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

Place : Dhaka, Bangladesh.
Dated: April 28, 2026

ICB AMCL SONALI BANK LIMITED 1ST MUTUAL FUND
(Managed by ICB Asset Management PLC.)
STATEMENT OF CASH FLOWS (Unaudited)
For the Period from July 01, 2025 to March 31, 2026

Particulars	Notes	Jul 01, 2025 to Mar 31, 2026 BDT	Jul 01, 2024 to Mar 31, 2025 BDT
A) Cash Flows from Operating Activities			
Dividend Received from Investment in Securities	29.00	2,85,17,901	3,59,85,047
Interest Received on Bank Deposits and Bonds	30.00	81,47,283	65,24,445
Profit on Sale of Investments	18.00	(3,62,32,891)	13,70,027
Payment of Fees & Expenses	31.00	(1,55,87,796)	(1,63,84,893)
Net Cash Generated from Operating Activities	32.00	**(1,51,55,503)**	**2,74,94,626**
B) Cash Flows from Investing Activities			
Sale of Securities (at Cost)	33.00	11,85,74,633	75,50,591
Purchase of Securities	34.00	(6,85,52,456)	(6,28,62,966)
Share Application Money		-	(1,50,00,000)
Refund of Share Application Money		-	1,50,00,000
Investment in New Treasury Bill		-	-
Encashment of Treasury Bill		-	2,91,53,400
Investment in New FDR		-	-
Encashment of FDR		-	-
Net Cash Inflow from/(Used in) Investing Activities		**5,00,22,176**	**(2,61,58,976)**
C) Cash Flows from Financing Activities			
Dividend Cradited to investors account during the period	13.00	-	(304)
Net Cash Used in Financing Activities		**-**	**(304)**
Net Cash Increase/(Decrease) (A+B+C)		**3,48,66,673**	**13,35,346**
Cash and Cash Equivalents at the Beginning of the period		1,07,76,604	1,67,23,422
Cash and Cash Equivalents at the End of the period		**4,56,43,277**	**1,80,58,767**
Net Operating Cash Flows Per Unit (NOCFPU)	35.00	**(0.15)**	**0.27**

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

For and on behalf of Trustee and Asset Manager of
ICB AMCL Sonali Bank Limited 1st Mutual Fund

CEO
(ICB Asset Management PLC.)

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(Investment Corporation of Bangladesh)

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

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

Place : Dhaka, Bangladesh.
Dated: April 28, 2026

ICB AMCL SONALI BANK LIMITED 1ST MUTUAL FUND
(Managed by ICB Asset Management PLC.)
NOTES TO THE FINANCIAL STATEMENTS (Unaudited)
For the Period from July 01, 2025 to March 31, 2026

1.00 Introduction

1.01 Legal status and Nature of The Fund

The **ICB AMCL Sonali Bank Limited 1st Mutual Fund** (hearafter refferred to as 'the Fund') was established under a Trust Deed executed between the Sonali Bank PLC as 'Sponsor' and Investment Corporation of Bangladesh as "Trustee". Investment Corporation of Bangladesh (ICB) is also The "Custodian" of the Fund. The Trust Deed was executed on September 06, 2010. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on October 03, 2010 (Registration No : BSEC/Mutual Fund/2010/30) under the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 and subsequently amended by the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025. The prospectus was approved by the BSEC on March 19, 2013 in accordance with the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 and subsequently amended by the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025.The operation of the Fund commenced on June 10, 2013.

ICB Asset Management PLC (IAMPLC) is the Manager of the Fund. ICB Asset Management Company Limited was created as part of the restructuring programme of ICB under Capital Market Development Programme (CMDP) initiated by the Government of the People's Republic of Bangladesh and the Asian Development Bank (ADB). The Company was incorporated as a public limited company under the Companies Act 1994 with the Registrar of Joint Stock Companies and Firms on December 05, 2000 with an authorized capital of Tk. 100.00 crore and a nominal paid-up capital of Tk. 2.00 lac which was subsequently increased to Tk. 88.59 crore. Registration of the Company with the BSEC has been completed on October 14, 2001. The Company became operational from July 01, 2002 as per government gazette notification. ICB Asset Management Company Limited has been renamed as ICB Asset Management PLC. and authorized capital has been increased to Tk. 300.00 crore on 17 May 2025.

The capital market was surrounded by the downstream circle throughout the FY 2011-12. Mutual Funds contribution is bigger than other securities in developed countries. The contribution of the existing Mutual Funds in terms of the local stock market capitalization is around 1%, which is more than 30% in many developed countries. Keeping in view the situation, Sonali Bank Limited (a state owned Commercial Bank) comes forward with the proposal to act as Sponsor of a Mutual Fund to fulfill the market demand.

The Fund is a close-end mutual fund of 20 years tenure. Initial tenure was 10 years, which has been extended for another 10 years up to June 2033, as per BSEC Order dated October 02, 2018 (gazette published on October 23, 2018), by the Government of Bangladesh, BSEC through the exercise of its power accorded by Securities and Exchange Ordinance, 1969(XVII of 1969) Section 20A.

1.02 Objectives of the Fund

The objectives of the Fund are to provide attractive dividend to the unit holders by investing the proceeds in the Capital Market and Money Market. The Fund is listed in the Dhaka Stock Exchange PLC (DSE) and Chittagong Stock Exchange (CSE). The units of the Fund are transferable.

2.00 Basis of Accounting

2.01 Statement of Compliance

These financial statements are prepared on the accrual basis accounting, under historical cost convention as modified for investments, which are 'market-to-market' and in the International Financial Reporting Standards (IFRSs) so far adopted and applicable to the Fund. The disclosures of information made in accordance with the requirements of Trust Deed, the Bangladesh Securities and Exchange Rules 2020, the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 and other applicable rules and regulations. In case there are differences between IFRSs and local statutory requirements such as Mutual Fund Rules, the local regulation has been prevailed.

2.02 Financial Instruments

2.02.01: As per paragraph 5.7.1 of IFRS-9: 'Financial Instruments' the investment in securities will be measured at fair value and recognized in Profit loss ;

2.02.02: In accordance with Rule 79 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, the unrealized loss will also be charged in profit and loss account ;

2.02.03: The market value of listed securities are valued at average closing quoted market price on the Dhaka Stock Exchange PLC (DSE) and Chittagong Stock Exchange (CSE) on the date of valuation i.e., on March 31, 2026.;

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

2.02.05: As most of the securities in OTC market are rarely traded, it is dificult to determined the fair value that's why market price of OTC has been shown as zero (0) value.

ICB Asset Management PLC. Dhaka.

2.03 Reporting Period

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

2.04 Basis of Measurement

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

2.05 Functional and Presentation Currency

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

2.06 Use of Estimates and Judgments

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

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

2.07 Taxation

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

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

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

2.08 Financial Risk Management

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

2.09 Comparative information

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

2.10 Components of Financial Statements

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

- Statement Of Financial Position (Unaudited) As at March 31, 2026;
- Statement Of Profit Or Loss And Other Comprehensive Income (Unaudited) For the Period from July 01, 2025 to March 31, 2026;
- Statement Of Changes In Equity (Unaudited) As at March 31, 2026;
- Statement Of Cash Flows (Unaudited) For the Period from July 01, 2025 to March 31, 2026 &
- Notes To The Financial Statements (Unaudited), comprising a summary of significant Accounting Policies and Other Explanatory Information.

3.00 Significant accounting policies

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

3.01 Investment Policy

Parameters of various investment as per Trust Deed (3.2) of the fund is summarised below. All these investments are to be approved by BSEC, Bangladesh Bank and any other authorities as required :

ICB Asset Management PLC. Dhaka.

3.01.01: The Fund shall invest as per rule 67 the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 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 ;

3.01.02: Not less than 80 (Eighnty) percent of the total money collected under the Scheme of the Fund shall be invested in capital market instruments out of which not more than 40 (Forty) percent shall be invested in Govt. securities ;

3.01.03: Not more than 20 (Twenty) percent of the total assets of the Scheme of the Fund shall be invested in Fixed Income Securities ;

3.01.04: Not more than 10 (Ten) percent of the total assets of the Scheme of the Fund shall be invested in pre-IPOs at one time &

3.01.05: All money collected under the Fund shall be invested only in encashable/transferable instruments, securities whether in money market or capital market or privately placed pre-IPO equity, G-sec, preference shares, debentures or securitized debts.

3.02 Valuation Policy

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

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

3.02.02: Pursuant to Rule 70 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, the Fund has made the valuation of non-listed securities on a consistent basis and which will be made with the reasonable value but shall not be more than intrinsic value ;

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

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

3.03 Net Asset Value (NAV) calculation

NAV per unit is being calculated as per Rule 72 (1) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 and Trust Deed (3.6) using the following formula:

Total NAV = V_A - L_T

Where,

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

L_T: Total liabilities of the Fund or Scheme as on date

NAV per unit = Total NAV/No. of units un-redeemed.

V_A: Value of all securities in vault + 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 - Priliminary Issue expenses amortized on that date.

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

3.04 Dividend Policy

In compliance with Bangladesh Securities and Exchange Commission Directive No. BSEC/CMRRCD/2011-386/03 dated January 14, 2021, Trust Deed (8.7.3) and Rule 65 of the Bangladesh Securities and Exchange Commission's (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 amount of dividend shall not be less than 70% of annual profit during the year, net off all provisions. However, the Trustees may take into account any previous losses before declaration of any dividend. Distribution of dividend and limits there of the fund is summarised below:

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

3.04.02: Surpluses arising simply from the valuation of investments shall not be available for dividend ;

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

3.04.04: ICB Asset Management PLC. will dispatch the Dividend warrants at the expense of the Fund, within 30 (Thirty) days from the declaration of such dividend and submit a statement within next 7(seven) days to the Commission, Trustee and the Custodian.

ICB Asset Management PLC. Dhaka.

3.05 Revenue Recognization

a) Capital Gain

Gain/ Loss arising on sale of investment are included in the Statement of Profit or Loss and Other Comprehensive Income as per IFRS 9 on the date at which the transaction takes place. Capital gains are accounted for net off brokarage commission (Tk. 0.20) on sale of shares (Note: 18).

b) Dividend Income

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

c) Interest Income

Interest income comprises of interest income on fund kept at the bank account, treasury instruments, term deposit receipts (TDRs) and corporate bonds. Interest Income as IAS-1 (27) has been recognized on an accrual basis (Note: 20).

3.06 Management Fee

ICB Asset Management PLC., the management company of the Fund is to be paid an annual management fees on weekly average Net Asset Value (NAV) as per Rule 65 (2) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 and Trust Deed (4.3.14) 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 13, 2025 to March 31, 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.

3.07 Trustee Fee

As per Trust Deed (4.2.21) The Fund shall pay an annual trustee fee @ 0.075% of NAV of the Fund in Advance semiannually during the life of the Fund. The computation of trustee fee for the period is stated in 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.

3.08 Custodian Fee

As per Trust Deed (4.4.6) The Custodian is entitled to receive a safekeeping fee @ 0.075% on the balance of securities calculated on the average month end value per annum. The computation of custodian Fee for the period is stated in Note 23.

Accordingly, during one-year transitional period, the Custodian 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.

ICB Asset Management PLC. Dhaka.

3.09 Annual BSEC Fee

As per Rule 11 (1) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, Fund is required to pay an annual fee to BSEC an amount equal to @ 0.10% of the Net Asset Value (NAV) of the Fund or Tk 1,00,000.00 whichever is higher. The computation of annual fee of BSEC for the period is stated in Note 24.

3.10 Stock Exchange Annual Listing Fee

As per Stock Exchange (Listing) Regulations 2015 (42.3-C) the Fund is required to pay amount equal to @ 0.05% of the Capital of the Fund to Dhaka Stock Exchange PLC (DSE) and Chittagong stock exchange PLC (CSE) as annual listing fee within 31 March of every Gregorian calendar year. The computation of annual stock exchange listing fee for the period is stated in Note 25.

Both of the above Exchanges are entitled to receive fees as per their charge schedule on a regular basis. Current total listing fee is:

a) Upto Taka 100 Crore of size of the fund @ 0.05%;

b) Above Taka 100 Crore of size of the fund @ 0.02%;

However, the total annual listing fee shall be minimum Taka 50,000 and maximum Taka 600,000 for eoch of the category.

3.11 CDBL Fee

The Central Depository of Bangladesh (CDBL) is entitled to receive annual fee for the Fund shall be Taka 1,06,000 (Taka one hundred six thousand) only as per BSEC order (under Forth schedule 6-Ka) Dated August 04, 2016 (Gazette published on September 24, 2016), by the goverment of Bangladesh. CDBL Charges was paid as per Annexure A-1 of CDBL Buy Laws (3.7). (Note 26)

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 market 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 more write back of provision has been made from profit and loss (Note 27) &

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 Earnings Per Unit

Earnings Per Unit (EPU) has been computed by dividing the basic earnings by the number of Units outstanding as on March 31, 2026 as per IAS-33 'Earning per Share', which has been shown on the face of the statement of profit or loss and other comprehensive income (Note 28).

3.14 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. (Note 7)

3.15 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 8)

3.16 Unit Capital

As per Trust Deed (3.1) and Prospectus (3.3) total fund is at 10,00,00,000 (Ten crore) units of Tk. 10.00 (Ten) each totaling Tk. 100,00,00,000.00 (One Hundred crore) only. In future the fund size will not be changed. (Note 10)

3.17 Retained Earnings

Retained earnings are the cumulative net income a mutual fund retains, rather than distributing as dividends, to reinvest in growth or save for future needs. Positive retained earnings increase shareholder equity, while consistent losses can lead to a negative balance.This may be the case if the company has sustained long-term losses in one or more previous years or if its dividends exceed its profits. They are a measure of the Fund's financial health and promote stability and growth.

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3.18 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 Securities and 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:12)

3.19 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.

3.20 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 market value, which has been shown on the face of Statement of Financial Position, and the computation of NAV per unit is stated in Note 16 and 17.

3.21 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.

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

Name of the IAS	IAS No.	Status
Presentation of Financial Statements	1	Applied
Inventories	2	N/A
Statement of Cash Flows	7	Applied
Accounting Policies, Changes in Accounting estimates & Errors	8	Applied
Events after the Reporting year	10	Applied
Income Taxes	12	Applied
Property, Plant and Equipment	16	N/A
Employees Benefits	19	N/A
Accounting for Government Grants and Disclosure of Government Assistance	20	N/A
The effects of changes in Foreign Exchange Rates	21	N/A
Borrowing Costs	23	N/A
Related Party Disclosure	24	Applied
Accounting and Reporting by Retirement Benefits Plan	26	N/A
Consolidated and Separate Financial Statements	27	N/A
Investment in Associates	28	N/A
Interest in Joint Ventures	31	N/A
Financial Instruments: Presentation	32	Applied
Earnings per share	33	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

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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

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.

3.24 Statement of Cash Flows

Paragraph 111 of IAS-1: 'Presentation of financial statements' requires that a cash flow statement be prepared as it provides information about cash flows in the enterprise which is useful in providing users of financial statements with basis to assess the ability of the fund to generate cash and cash equivalents and needs of the fund to utilise those cash flow statement has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph I8(a) and 10 of IAS 7: 'Cash flow Statements'. In accordance with Rule 81 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 (section-5 of Schedule 7, contents of Cash Flow Statement), profit on sale of investments have been shown under operating activities and the investments have been shown under investing activities.

4.00 General

4.01: Figures appearing in these financial statements have been rounded off to the nearest Taka. Because of such rounding off, in some instances the total may not match the sum of individual balances.; and

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

ICB Asset Management PLC. Dhaka.

Notes	Particulars	Mar 31, 2026	June 30, 2025
		BDT	BDT
05.00	**Investment in listed Securities -Market Value**		
	Shares (N: 5.01)	70,03,67,504	69,18,53,030
	Bonds (N: 5.02)	7,16,37,094	8,10,71,229
	Close-end Mutual Fund (N: 5.03)	3,15,56,644	3,10,80,237
	Total	**80,35,61,242**	**80,40,04,495**

Sector-Wise Break up of Listed Securities is as Follows

	Sector/category	As at March 31, 2026		As at June 30, 2025	
		Total Cost Price (BDT)	Total Market/Fair Value Price (BDT)	Total Cost Price (BDT)	Total Market/Fair Value Price (BDT)
05.01	**Shares**				
	Banks	11,76,75,430	8,67,06,699	12,85,54,783	9,02,66,630
	Engineering	10,83,23,084	5,45,24,305	11,66,45,919	5,43,12,161
	Food And Allied Products	5,83,63,937	3,30,90,942	5,90,28,167	4,02,52,564
	Fuel And Power	24,13,00,034	14,93,70,304	23,04,34,506	14,11,08,107
	Textiles	8,69,22,463	6,06,33,427	9,65,06,725	5,85,36,900
	Pharmaceuticals And Chemical	14,70,58,722	13,06,48,064	14,08,28,811	12,18,26,190
	Cement	9,34,21,494	4,45,46,790	9,34,21,494	4,66,83,175
	Ceramic Industry	1,20,02,316	58,87,061	1,20,02,316	50,64,700
	Insurance	4,50,72,179	4,25,03,799	6,47,23,430	4,80,46,722
	Miscellaneous	1,01,520	1,00,248	7,82,562	4,68,500
	Telecommunication	8,72,01,657	6,52,55,361	6,83,42,759	5,98,49,132
	Travel And Leisure	56,28,553	-	56,28,553	-
	Finance And Leasing	6,40,49,804	2,71,00,503	8,77,94,225	2,54,38,247
	Sub Total	**1,06,71,21,192**	**70,03,67,504**	**1,10,46,94,249**	**69,18,53,030**
05.02	**Bonds**				
	Corporate Bond	3,06,02,204	2,42,07,514	3,31,02,204	2,82,47,749
	G-Sec (T.Bond)	4,22,33,120	4,74,29,580	5,21,82,240	5,28,23,480
	Sub Total	**7,28,35,324**	**7,16,37,094**	**8,52,84,444**	**8,10,71,229**
05.03	**Close-end Mutual Fund**				
	Funds	3,69,55,980	3,15,56,644	3,69,55,980	3,10,80,237
	Sub Total	**3,69,55,980**	**3,15,56,644**	**3,69,55,980**	**3,10,80,237**

06.00	**Investment in Non-listed Securities - Market Value**		
	Open-end Mutual Funds (N: 6.01)	1,59,28,526	1,45,50,485
	Sub Total	**1,59,28,526**	**1,45,50,485**

Investment in Non-listed Securities

	Sector/Name	As at March 31, 2026		As at June 30, 2025	
		Total Cost Price (BDT)	Fair Market Price (BDT)	Total Cost Price (BDT)	Fair Market Price (BDT)
06.01	**Open- End Mutual Fund**				
	VIPB SEBL 1st Unit Fund	1,20,25,747	1,59,28,526	1,20,25,747	1,45,50,485
	Sub Total	**1,20,25,747**	**1,59,28,526**	**1,20,25,747**	**1,45,50,485**

Details of Marketable Investments are shown in "Annexure- A".

07.00	**Investments in Money Market**		
	Fixed Deposits (FDR)	-	-
	Total	-	-

08.00	**Cash and Cash Equivalents**		
	Main Bank Account (N:8.01)	4,55,59,879	1,06,19,803
	Dividend Account (N:8.02)	83,398	1,56,801
	Total	**4,56,43,277**	**1,07,76,604**

Notes	Particulars			Mar 31, 2026 BDT	June 30, 2025 BDT
08.01	**Main Bank Accounts with**				
	Name of the Bank and Branches		Account no.		
	Dhaka Bank PLC., Kakrail Branch	(Operational)	1061-500000-752	4,55,59,879	1,06,19,803
	Sub Total			**4,55,59,879**	**1,06,19,803**
08.02	**Dividend Accounts with**				
	Name of the Bank and Branches	Year	Account no.		
	Dhaka Bank PLC., Kakrail Branch	20-21	106-1500000-581	-	74,153
	BRAC Bank PLC., Bijoy Nagar Branch	21-22	2053-171590-001	66,280	65,309
	Dhaka Bank PLC., Kakrail Branch	22-23	106-1500000-843	17,119	17,339
	Sub Total			**83,398**	**1,56,801**
09.00	**Other Current Assets**				
	Dividend Receivable		(Annex D)	37,89,970	47,48,105
	Interest Receivable			10,79,297	14,07,354
	Advance and Prepayments (N:9.01)			2,97,862	3,72,383
	Total			**51,67,130**	**65,27,842**
09.01	**Advance and Prepayments**				
	Annual Fee paid to BSEC			1,77,349	-
	Trustee Fee Paid to ICB			1,20,513	3,72,383
	Sub Total			**2,97,862**	**3,72,383**
10.00	**Unit Capital**				
	Number of Units			10,00,00,000	10,00,00,000
	Face Value for Each Unit			10	10
	Size of Unit Capital			**1,00,00,00,000**	**1,00,00,00,000**

10.01 Unit holding position

As at March 31, 2026, the unit holding position by the group is represented below:

Groups	Number of Holder	Percentage of Holding (%)	Number of Units	Total Unit Capital (BDT)
As at March 31, 2026				
Sponsor		25.00	2,50,00,000	25,00,00,000
Institutional Investor		33.53	3,35,33,521	33,53,35,210
Public Investors		41.47	4,14,66,479	41,46,64,790
Total	**2,011**	**100**	**10,00,00,000**	**1,00,00,00,000**

11.00	**Retained Earnings**		
	Balance as at July 01	(18,13,71,132)	(17,72,95,795)
	Add: Profit for the Period	3,77,11,092	(40,75,337)
	Closing Balance	**(14,36,60,041)**	**(18,13,71,132)**
12.00	**Dividend Equalization Reserve**		
	Balance as at July 01	39,00,000	39,00,000
	Closing Balance	**39,00,000**	**39,00,000**
13.00	**Unclaimed/ Dividend Payable**		
	Balance as at July 01	77,658	7,65,210
	Less: Dividend Credited to Investors Account	-	(529)
	Less: Paid to Capital Market Stabilization Fund (CMSF)	-	(6,87,023)
	Closing Balance (13.01)	**77,658**	**77,658**
13.01	**FY wise break up of dividend payable is as Follows:**		
	For the Financial Year 2020-21	-	6,87,023
	Transfer to Capital Market Stabilization Fund (CMSF)	-	**6,87,023**
	For the Financial Year 2021-22	52,467	52,467
	For the Financial Year 2022-23	25,191	25,191
	Total	**77,658**	**77,658**

Notes	Particulars	Mar 31, 2026	June 30, 2025
		BDT	BDT
14.00	**Current Liabilities**		
	Management Fee Annualy Payable to IAMPLC	94,10,321	1,24,90,734
	Custodian Fee Annualy Payable to ICB	4,78,691	6,25,894
	Annual Fee Payable to BSEC	-	43,477
	Audit Fee Payable	40,250	40,250
	Interest/Bank Charge on D/A payable	53,295	52,546
	Total	**99,82,557**	**1,32,52,900**
15.00	**Non Performing Investment**		
	Total Cost Value	13,44,05,593	7,93,35,372
	Less:Total Fair Market Value	(4,62,09,946)	(1,31,12,676)
	Accumulated Erosion /Deficit Value	**8,81,95,648**	**6,62,22,696**

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

Sector/category	As at March 31, 2026		As at June 30, 2025	
	Total Cost Price (BDT)	Fair Market Price (BDT)	Total Cost Price (BDT)	Fair Market Price (BDT)
Equity				
Engineering	2,12,44,537	71,21,991	1,43,20,368	32,18,549
Cement	1,22,66,700	48,20,200	-	-
Financial Institutions	2,27,82,335	42,50,621	5,07,17,754	79,61,074
Fuel and Power	4,73,93,691	1,93,66,107	-	-
Funds	1,78,07,993	76,93,526	-	-
Textiles	72,81,785	29,57,500	86,68,697	19,33,053
Travel and Leisure	56,28,553	-	56,28,553	-
Sub Total	**13,44,05,593**	**4,62,09,946**	**7,93,35,372**	**1,31,12,676**

16.00	**Net Asset Value (NAV) Per Unit (At Cost Price)**		
	Total Assets	87,03,00,174	83,58,59,426
	Add: Unrealized Loss/(Gain) (N:27)	36,94,48,476	42,04,05,440
	Total Asset at Cost Price	**1,23,97,48,650**	**1,25,62,64,865**
	Less: Liabilities	(1,00,60,215)	(1,33,30,558)
	Net Asset Value (numerator)	**1,22,96,88,435**	**1,24,29,34,307**
	Number of Units (denominator)	10,00,00,000	10,00,00,000
	NAV per Unit at Cost Value	**12.30**	**12.43**
17.00	**Net Asset Value (NAV) Per Unit (At Market Price)**		
	Total Assets	87,03,00,174	83,58,59,426
	Less: Liabilities	(1,00,60,215)	(1,33,30,558)
	Net Asset Value (NAV) of the Fund (numerator)	**86,02,39,959**	**82,25,28,868**
	Number of Units (denominator)	10,00,00,000	10,00,00,000
	NAV per Unit at Market Value	**8.60**	**8.23**

Notes	Particulars		Jul 01, 2025 to Mar 31, 2026 BDT	Jul 01, 2024 to Mar 31, 2025 BDT
18.00	**Profit on Sale of Investments**			
	Listed Securities	(Annex B)	(3,62,32,891)	13,70,027
	Non-listed Securities		-	-
	Total		**(3,62,32,891)**	**13,70,027**
19.00	**Dividend from Investment in Securities**			
	Listed Securities	(Annex C)	2,68,84,257	3,82,03,723
	Non-listed Securities		6,75,510	-
			2,75,59,767	**3,82,03,723**
20.00	**Interest on Bank Deposits and Bonds**			
	Bank Deposits		1,78,843	2,20,112
	Listed Bonds		76,40,383	61,26,843
	Treasury Bill		-	7,33,410
	Total		**78,19,226**	**70,80,364**
21.00	**Management Fee**			
	Management Fee for IAMPLC		94,10,321	94,48,921
	Total		**94,10,321**	**94,48,921**
22.00	**Trustee Fee**			
	Trustee Fee for ICB		4,83,885	4,86,021
	Total		**4,83,885**	**4,86,021**
23.00	**Custodian Fee**			
	Custodian Fee for ICB		4,78,691	4,76,101
	Total		**4,78,691**	**4,76,101**
24.00	**BSEC Fee**			
	Annual Fee for BSEC (N: 24.01)		6,45,180	6,48,029
	Total		**6,45,180**	**6,48,029**
25.00	**Listing Fee**			
	Listing Fee for Dhaka Stock Exchange PLC (N:25.01)		5,00,000	5,00,000
	Listing Fee for Chittagong Stock Exchange (N:25.01)		5,00,000	5,00,000
	Total		**10,00,000**	**10,00,000**
25.01	**Calculation**			
	Capital of the Fund (N:10)		1,00,00,00,000	1,00,00,00,000
	Percentage of Listing Fee for Each Exchange (N:3.1)		0.05	0.05
	Stock Exchange Listing Fee		**5,00,000**	**5,00,000**
26.00	**Other Operating Expenses**			
	Advertisement Expenses(*)		1,90,994	1,75,319
	Bank Charges		1,595	785
	CDBL Fee & Connection Charge		1,06,000	1,06,000
	CDBL Transaction Charges		14,558	6,212
	Excise Duty		20,500	20,000
	Printing		-	25,975
	Total		**3,33,647**	**3,34,291**

**Advertisement Expenses include Publication of NAV, Price Sensitive Information (PSI) and Financial Statements.*

Notes	Particulars	Jul 01, 2025 to Mar 31, 2026 BDT	Jul 01, 2024 to Mar 31, 2025 BDT
27.00	**Provision/Write back of provision against diminution in value of investment**		
	Investment of Marketable Securities (Cost Value)	1,18,89,38,243	1,22,71,59,140
	Less: Investment of Marketable Securities (Fair Value)	(81,94,89,768)	(84,91,66,700)
	Diminution in value of investment as on March 31	**36,94,48,476**	**37,79,92,440**
	Less: Provision already made	(42,04,05,440)	(38,12,00,204)
	Provision/(Write Back) Required For the Period	**(5,09,56,964)**	**(32,07,764)**
28.00	**Earnings Per Unit for the period**		
	Profit for the Period (numerator)	3,77,11,092	3,74,34,015
	Number of Units (denominator)	10,00,00,000	10,00,00,000
	Earnings Per Unit (EPU)	**0.38**	**0.37**

NB: The Earnings Per Unit (EPU) recorded *increased* of 0.74% compared to the quarterly accounts corresponding to the same period of the previous year. The main reasons increase due to *more write back of provision* by Tk. 4,77,49,200.00.

29.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities (N:19)	2,75,59,767	3,82,03,723
	Add: Dividend Receivable (Previous Period)	47,48,105	45,74,202
		3,23,07,871	**4,27,77,925**
	Less: Dividend Receivable (N:9)	(37,89,970)	(67,92,878)
	Total	**2,85,17,901**	**3,59,85,047**
30.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds (N:20)	78,19,226	70,80,364
	Add: Interest Receivable (Previous Period)	14,07,354	7,74,514
		92,26,580	**78,54,878**
	Less: Interest Receivable (N:9)	(10,79,297)	(13,30,433)
	Total	**81,47,283**	**65,24,445**
31.00	**Payment of Fees & Expenses**		
	Total Expenses	1,23,91,974	1,24,27,863
	Add: Previous Period Operating Expenses payable (N: 31.01)	1,28,80,517	1,45,02,683
		2,52,72,491	**2,69,30,546**
	Less: Current Period Operating Expenses payable (N: 31.02)	(96,84,695)	(1,05,45,653)
	Total	**1,55,87,796**	**1,63,84,893**
31.01	**Previous Period Operating Expenses payable**		
	Current Liabilities (Previous Period)	1,32,52,900	1,47,15,872
	Less: Advance Payment of Fees & Suspense's	(3,72,383)	(2,13,189)
	Total	**1,28,80,517**	**1,45,02,683**
31.02	**Current Period Operating Expenses payable**		
	Current Liabilities (N:14)	99,82,557	1,07,48,386
	Less: Advance Payment of Fees & Suspense's	(2,97,862)	(2,02,733)
	Total	**96,84,695**	**1,05,45,653**
32.00	**Reconciliation Between Profit and Operating Cash Flows**		
	Profit for the period (N: 28)	3,77,11,092	3,74,34,015
	Provision/(Write back of Provision) (N: 27)	(5,09,56,964)	(32,07,764)
	A) Operating Cash Flow Before Changes in Working Capital	**(1,32,45,872)**	**3,42,26,251**
	Changes in Working Capital		
	Decrease/(Increase) of Other Current Assets	12,86,191	(27,74,595)
	(Decrease)/Increase of Current Liabilities	(31,95,822)	(39,57,030)
	B) Changes	**(19,09,631)**	**(67,31,625)**
	Net Cash Generated from Operating Activities (A+B)	**(1,51,55,503)**	**2,74,94,626**

Quarterly Accounts (9 months)

Notes	Particulars	Jul 01, 2025 to Mar 31, 2026 BDT	Jul 01, 2024 to Mar 31, 2025 BDT
33.00	**Sale of Securities (at Cost)**		
	Investment at Cost Price	11,60,74,633	50,50,591
	Add: Principal Payment of Listed Bond (ASPCL Bond)	25,00,000	25,00,000
	Total	**11,85,74,633**	**75,50,591**
34.00	**Purchase of Securities**		
	Purchase for Direct Share (Cost Price)	6,85,52,456	4,10,83,041
	Add: Purchase for G-Sec	-	2,17,79,925
	Total	**6,85,52,456**	**6,28,62,966**
35.00	**Net Operating Cash Flows**		
	Net Cash Generated from Operating Activities (numerator)	(1,51,55,503)	2,74,94,626
	Number of Units (denominator)	10,00,00,000	10,00,00,000
	Net Operating Cash Flow Per Unit (NOCFPU)	**(0.15)**	**0.27**

NB: Net Operating Cash Flows Per Unit (NOCFPU) has recorded *substantial decreased* of 155.12% compared to the quarterly accounts correspoding to the same period of the previous year. The main reasons of decreases due to capital loss by Tk. 3,76,02,918.00.

36.00	**Profit and Earnings Per Unit Available for Distribution**		
	Retained Earnings Brought Forward	(18,13,71,132)	(17,72,95,795)
	Add: Profit for the period	3,77,11,092	3,74,34,015
		(14,36,60,041)	**(13,98,61,781)**
	Add: Dividend Equalization Reserve	39,00,000	39,00,000
	Total Reserve and Earnings	**(13,97,60,041)**	**(13,59,61,781)**
	Number of Units	10,00,00,000	10,00,00,000
	Profit Available for Distribution	**(1.40)**	**(1.36)**

37.00 Approval of the Financial Statements

The Trustee committee at the meeting held on April 28, 2026, approved the unaudited financial statements of the Fund for the period ended March 31, 2026, and authorized the same for an issue.

CEO
(ICB Asset Management PLC.)

Chairman, Trustee
(Investment Corporation of Bangladesh)

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

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

ICB AMCL Sonali Bank Mutual Fund

PORTFOLIO STATEMENT

As at March 31, 2026

Annexure 'A'

(Amount in Tk.)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of To. Inv. (Cost)
			Rate	Total	DSE	CSE	Average			
BANKS										
1	AB BANK PLC	18,94,333	17.40	3,29,65,530	5.90	5.90	5.90	1,11,76,565	(2,17,88,965)	2.66%
2	CITY BANK PLC	2,45,000	19.45	47,65,016	29.70	29.60	29.65	72,64,250	24,99,234	0.38%
3	DHAKA BANK PLC	2,96,560	12.52	37,12,282	12.30	12.30	12.30	36,47,688	(64,594)	0.30%
4	EASTERN BANK PLC	3,04,902	21.20	64,64,535	26.20	26.10	26.15	79,73,187	15,08,652	0.52%
5	EXIM BANK OF BANGLADESH PLC	3,00,000	12.24	36,71,289	3.00	0.00	1.50	4,50,000	(32,21,289)	0.30%
6	JAMUNA BANK PLC	3,00,000	17.74	53,22,734	22.70	22.80	22.75	68,25,000	15,02,266	0.43%
7	MERCANTILE BANK PLC	6,42,600	12.48	80,20,596	8.60	8.80	8.70	55,90,620	(24,29,976)	0.65%
8	NCC BANK PLC	14,92,000	12.17	1,81,52,056	12.80	12.80	12.80	1,90,97,600	9,45,544	1.46%
9	SOUTHEAST BANK PLC	4,54,970	12.86	58,48,740	9.60	9.70	9.65	43,90,461	(14,58,280)	0.47%
10	STANDARD ISLAMI BANK PLC	5,63,693	10.77	60,72,718	5.50	5.50	5.50	31,00,312	(29,72,406)	0.49%
11	TRUST BANK PLC	2,61,224	17.96	46,90,313	17.50	17.60	17.55	45,84,481	(1,05,832)	0.38%
12	UNITED COMMERCIAL BANK PLC	13,34,025	13.49	1,79,89,621	9.50	9.40	9.45	1,26,06,536	(53,83,085)	1.45%
	Sector Total:	**80,89,307**		**11,76,75,430**				**8,67,06,699**	**(3,09,68,730)**	**9.49%**
CEMENT										
12	CROWN CEMENT PLC	74,035	85.96	63,63,817	48.90	49.00	48.95	36,24,013	(27,39,804)	0.51%
13	HEIDELBERG MATERIALS BANGLADESH PLC	70,000	522.85	3,65,99,504	235.40	230.00	232.70	1,62,89,000	(2,03,10,504)	2.95%
14	LAFARGEHOLCIM BANGLADESH PLC	1,90,000	93.04	1,76,77,380	51.20	50.80	51.00	96,90,000	(79,87,380)	1.43%
15	MEGHNA CEMENT MILLS PLC	1,54,000	79.65	1,22,66,700	31.60	31.00	31.30	48,20,200	(74,46,500)	0.99%
16	PREMIER CEMENT MILLS PLC	2,62,609	78.12	2,05,14,093	39.00	38.10	38.55	1,01,23,577	(1,03,90,516)	1.65%
	Sector Total:	**7,50,644**		**9,34,21,494**				**4,45,46,790**	**(4,88,74,704)**	**7.54%**
CERAMIC INDUSTRY										
17	RAK CERAMICS (BD) LIMITED	2,61,067	45.97	1,20,02,316	22.10	23.00	22.55	58,87,061	(61,15,255)	0.97%
	Sector Total:	**2,61,067**		**1,20,02,316**				**58,87,061**	**(61,15,255)**	**0.97%**
CORPORATE BOND										
18	AIBL MUDARABA PERPETUAL BOND	2,214	5,000.00	1,10,70,000	3,400.00	3,400.00	3,400.00	75,27,600	(35,42,400)	0.89%
19	APSCL BOND	2,000	1,250.00	25,00,000	1,403.00	1,496.50	1,449.75	28,99,500	3,99,500	0.20%
20	IBBL 2ND PERPETUAL MUDARABA BOND	2,993	5,000.00	1,49,65,000	4,200.00	4,017.50	4,108.75	1,22,97,489	(26,67,511)	1.21%
21	IBBL MUDARABA PERPETUAL BOND	2,300	898.78	20,67,204	669.50	620.00	644.75	14,82,925	(5,84,279)	0.17%
	Sector Total:	**9,507**		**3,06,02,204**				**2,42,07,514**	**(63,94,690)**	**2.47%**
ENGINEERING										
22	AFTAB AUTOMOBILES LIMITED	69,642	148.35	1,03,31,271	29.00	28.50	28.75	20,02,208	(83,29,064)	0.83%
23	ANWAR GALVANIZING LTD.	23,000	185.33	42,62,508	93.50	95.00	94.25	21,67,750	(20,94,758)	0.34%
24	APPOLLO ISPAT COMPLEX LIMITED	4,00,000	14.78	59,11,890	3.60	3.60	3.60	14,40,000	(44,71,890)	0.48%
25	ATLAS BANGLADESH LTD.	2,424	123.72	2,99,892	76.80	0.00	76.80	1,86,163	(1,13,729)	0.02%
26	BENGAL WINDSOR THERMOPLASTICS PLC	2,50,000	45.25	1,13,13,588	18.90	18.40	18.65	46,62,500	(66,51,088)	0.91%
27	BSRM STEELS LIMITED	1,75,798	76.26	1,34,06,666	67.20	67.70	67.45	1,18,57,575	(15,49,091)	1.08%
28	GPH ISPAT LTD.	1,51,786	28.66	43,49,860	16.30	15.90	16.10	24,43,755	(19,06,106)	0.35%
29	IFAD AUTOS PLC	1,17,178	37.26	43,66,290	21.30	22.20	21.75	25,48,622	(18,17,668)	0.35%
30	RUNNER AUTOMOBILES PLC	2,25,658	54.79	1,23,64,574	39.60	39.90	39.75	89,69,906	(33,94,668)	1.00%
31	S. ALAM COLD ROLLED STEELS LTD	3,23,284	46.50	1,50,32,756	17.30	16.70	17.00	54,95,828	(95,36,928)	1.21%
32	SINGER BANGLADESH LIMITED	1,50,000	177.89	2,66,83,790	86.00	84.00	85.00	1,27,50,000	(1,39,33,790)	2.15%
	Sector Total:	**18,88,770**		**10,83,23,084**				**5,45,24,305**	**(5,37,98,778)**	**8.74%**

ICB Asset Management PLC. Dhaka

ICB AMCL Sonali Bank Mutual Fund

PORTFOLIO STATEMENT

As at March 31, 2026

Annexure 'A'

(Amount in Tk.)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of To. Inv. (Cost)
			Rate	Total	DSE	CSE	Average			
FINANCE AND LEASING										
33	DBH FINANCE PLC	4,45,217	71.76	3,19,49,546	36.40	37.00	36.70	1,63,39,464	(1,56,10,082)	2.58%
35	IDLC FINANCE PLC	1,08,229	38.72	41,90,997	39.50	41.00	40.25	43,56,217	1,65,220	0.34%
37	LANKABANGLA FINANCE PLC	1,48,055	34.63	51,26,925	14.60	14.50	14.55	21,54,200	(29,72,725)	0.41%
38	UTTARA FINANCE AND INVESTMENTS LIMITED	3,13,699	72.62	2,27,82,335	13.00	14.10	13.55	42,50,621	(1,85,31,714)	1.84%
	Sector Total:	**10,15,200**		**6,40,49,804**				**2,71,00,503**	**(3,69,49,301)**	**5.17%**
FOOD AND ALLIED PRODUCTS										
40	BATBC LIMITED	1,08,000	407.42	4,40,01,774	221.30	222.20	221.75	2,39,49,000	(2,00,52,774)	3.55%
41	GOLDEN HARVEST AGRO INDUSTRIES LTD	5,58,150	21.47	1,19,84,427	11.80	11.80	11.80	65,86,170	(53,98,257)	0.97%
42	OLYMPIC INDUSTRIES LTD.	5,000	132.85	6,64,230	147.10	142.20	144.65	7,23,250	59,020	0.05%
43	UNILEVER CONSUMER CARE LIMITED	855	2,004.10	17,13,506	2,143.30	0.00	2,143.30	18,32,522	1,19,016	0.14%
	Sector Total:	**6,72,005**		**5,83,63,937**				**3,30,90,942**	**(2,52,72,995)**	**4.71%**
FUEL AND POWER										
44	DHAKA ELECTRIC SUPPLY COMPANY LTD.	3,34,054	72.95	2,43,69,191	22.60	22.10	22.35	74,66,107	(1,69,03,084)	1.97%
46	ENERGYPAC POWER GENERATION PLC	4,72,500	41.90	1,98,00,000	17.20	17.30	17.25	81,50,625	(1,16,49,375)	1.60%
47	JAMUNA OIL COMPANY LIMITED	2,10,950	194.85	4,11,03,197	171.10	171.50	171.30	3,61,35,735	(49,67,462)	3.32%
48	LINDE BANGLADESH LIMITED	20,000	1,205.16	2,41,03,153	750.60	755.10	752.85	1,50,57,000	(90,46,153)	1.94%
49	LUB-RREF (BANGLADESH) LIMITED	70,000	31.77	22,23,939	10.20	10.50	10.35	7,24,500	(14,99,439)	0.18%
50	MEGHNA PETROLEUM LIMITED	1,70,000	202.26	3,43,83,370	200.00	198.00	199.00	3,38,30,000	(5,53,370)	2.77%
51	MJL BANGLADESH PLC	1,21,178	94.53	1,14,54,527	89.00	88.50	88.75	1,07,54,548	(6,99,980)	0.92%
52	PADMA OIL PLC	72,506	213.88	1,55,07,348	176.00	176.20	176.10	1,27,68,307	(27,39,041)	1.25%
53	POWER GRID CO. OF BANGLADESH LTD.	4,00,000	57.56	2,30,24,500	30.00	29.50	29.75	1,19,00,000	(1,11,24,500)	1.86%
54	SHAHJIBAZAR POWER CO. LTD.	1,08,160	105.89	1,14,53,465	47.20	47.10	47.15	50,99,744	(63,53,721)	0.92%
55	TITAS GAS TRANSMISSION AND DISTRIBUTION PLC	3,71,725	84.79	3,15,18,025	16.70	17.20	16.95	63,00,739	(2,52,17,286)	2.54%
56	UNITED POWER GEN. & DIST. CO. LTD.	10,000	235.93	23,59,319	116.60	120.00	118.30	11,83,000	(11,76,319)	0.19%
	Sector Total:	**23,61,073**		**24,13,00,034**				**14,93,70,304**	**(9,19,29,730)**	**19.46%**
G-SEC (T.BOND)										
57	05Y BGTB 15/05/2029 [C.R 12.40%]	60,000	100.25	60,15,144	107.06	107.06	107.06	64,23,600	4,08,456	0.49%
58	15Y BGTB 27/03/2040 [C.R 12.28%]	1,00,000	99.23	99,23,060	116.14	116.14	116.14	1,16,14,000	16,90,940	0.80%
59	20Y BGTB 25/01/2043 [C.R 8.89%]	1,00,000	77.72	77,72,450	92.93	92.93	92.93	92,93,000	15,20,550	0.63%
61	5Y BGTB 13/12/2028 [C.R 10.35%]	1,98,000	93.55	1,85,22,466	101.51	101.51	101.51	2,00,98,980	15,76,514	1.49%
	Sector Total:	**4,58,000**		**4,22,33,120**				**4,74,29,580**	**51,96,460**	**3.41%**

ICB Asset Management PLC. Dhaka

ICB AMCL Sonali Bank Mutual Fund

PORTFOLIO STATEMENT
As at March 31, 2026

Annexure 'A'
(Amount in Tk.)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of To. Inv. (Cost)
			Rate	Total	DSE	CSE	Average			
INSURANCE										
62	GREEN DELTA INSURANCE PLC	1,73,196	75.30	1,30,41,328	52.80	50.50	51.65	89,45,573	(40,95,755)	1.05%
63	MERCANTILE ISLAMI INSURANCE PLC	80,000	31.67	25,33,874	23.70	25.30	24.50	19,60,000	(5,73,874)	0.20%
64	NITOL INSURANCE PLC	25,579	34.00	8,69,679	27.30	28.10	27.70	7,08,538	(1,61,141)	0.07%
65	PHOENIX INSURANCE PLC	1,03,172	36.53	37,68,681	29.50	27.00	28.25	29,14,609	(8,54,072)	0.30%
66	PIONEER INSURANCE PLC	1,67,429	52.96	88,66,239	52.10	48.00	50.05	83,79,821	(4,86,418)	0.72%
67	PRAGATI INSURANCE PLC	1,50,000	61.15	91,71,997	68.00	81.80	74.90	1,12,35,000	20,63,003	0.74%
68	RELIANCE INSURANCE LTD	35,684	56.62	20,20,491	69.00	65.40	67.20	23,97,965	3,77,474	0.16%
69	SENA INSURANCE PLC	96,166	49.91	47,99,891	61.20	62.80	62.00	59,62,292	11,62,401	0.39%
	Sector Total:	**8,31,226**		**4,50,72,179**				**4,25,03,799**	**(25,68,381)**	**3.64%**
MISCELLANEOUS										
	BERGER PAINTS BANGLADESH LTD.	71	1,429.86	1,01,520	1,389.90	1,434.00	1,411.95	1,00,248	(1,272)	0.01%
		71		**1,01,520**				**1,00,248**	**(1,272)**	**0.01%**
PHARMACEUTICALS AND CHEMICAL										
70	ACME LABORATORIES LTD.	5,72,400	93.32	5,34,14,717	75.50	76.00	75.75	4,33,59,300	(1,00,55,417)	4.31%
71	ADVANCED CHEMICAL INDUSTRIES PLC	76,935	234.23	1,80,20,272	197.10	208.40	202.75	1,55,98,571	(24,21,701)	1.45%
72	IBN SINA PHARMACEUTICAL INDUSTRY PLC	32,039	315.12	1,00,96,075	315.80	332.00	323.90	1,03,77,432	2,81,357	0.81%
73	JMI HOSPITAL REQUISITE MANUFACTURING LTD	10,000	78.26	7,82,562	42.70	42.10	42.40	4,24,000	(3,58,562)	0.06%
74	RENATA PLC	25,556	685.71	1,75,24,082	423.20	0.00	423.20	1,08,15,299	(67,08,782)	1.41%
75	SQUARE PHARMACEUTICALS PLC	2,36,698	199.50	4,72,21,014	210.80	212.30	211.55	5,00,73,462	28,52,448	3.81%
	Sector Total:	**9,53,628**		**14,70,58,722**				**13,06,48,064**	**(1,64,10,657)**	**11.86%**
TELECOMMUNICATION										
76	BANGLADESH SUBMARINE CABLES PLC	32,379	132.97	43,05,353	138.00	140.00	139.00	45,00,681	1,95,328	0.35%
77	GRAMEEN PHONE LTD.	2,23,164	343.63	7,66,85,908	244.00	246.00	245.00	5,46,75,180	(2,20,10,728)	6.19%
78	ROBI AXIATA PLC	2,10,000	29.57	62,10,396	29.00	28.90	28.95	60,79,500	(1,30,896)	0.50%
	Sector Total:	**4,65,543**		**8,72,01,657**				**6,52,55,361**	**(2,19,46,296)**	**7.03%**
TEXTILES										
79	DRAGON SWEATER AND SPINNING LIMITED	89,241	15.33	13,68,134	9.70	9.60	9.65	8,61,176	(5,06,958)	0.11%
80	EVINCE TEXTILES LIMITED	2,54,100	17.09	43,42,598	9.70	9.60	9.65	24,52,065	(18,90,533)	0.35%
81	GENERATION NEXT FASHIONS LTD.	8,45,000	8.62	72,81,785	3.50	3.50	3.50	29,57,500	(43,24,285)	0.59%
82	MATIN SPINNING MILLS PLC	2,75,601	45.98	1,26,73,379	46.30	46.30	46.30	1,27,60,326	86,948	1.02%
83	QUEEN SOUTH TEXTILE MILLS LTD.	3,00,000	19.29	57,86,583	11.50	11.30	11.40	34,20,000	(23,66,583)	0.47%
84	SHARP INDUSTRIES PLC	45,551	118.91	54,16,653	16.40	17.50	16.95	7,72,089	(46,44,564)	0.44%
85	SHASHA DENIMS PLC	47,500	23.49	11,15,978	18.40	18.40	18.40	8,74,000	(2,41,978)	0.09%
86	SQUARE TEXTILES PLC	7,75,717	63.09	4,89,37,354	48.00	46.20	47.10	3,65,36,271	(1,24,01,083)	3.95%
	Sector Total:	**26,32,710**		**8,69,22,463**				**6,06,33,427**	**(2,62,89,036)**	**7.01%**



ICB AMCL Sonali Bank Mutual Fund

PORTFOLIO STATEMENT

As at March 31, 2026

Annexure 'A'

(Amount in Tk.)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of To. Inv. (Cost)
			Rate	Total	DSE	CSE	Average			
TRAVEL AND LEISURE										
87	UNITED AIRWAYS (BD) LTD.	4,29,000	13.12	56,28,553	0.00	0.00	0.00	0	(56,28,553)	0.45%
	Sector Total:	**4,29,000**		**56,28,553**				**0**	**(56,28,553)**	**0.45%**

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 To. Inv. (At Cost)
			Rate	Total						
OPEN-END MUTUAL FUNDS										
88	VIPB SEBL 1st Unit Fund	13,51,020	8.90	1,20,25,747	11.79	1,59,28,526	39,02,778	1,59,28,526	39,02,778	0.97%
	Sector Total:	**13,51,020**		**1,20,25,747**		**1,59,28,526**	**39,02,778**	**1,59,28,526**	**39,02,778**	**0.97%**
CLOSE END MUTUAL FUNDS										
89	EBL NRB MUTUAL FUND	9,00,000	6.46	58,13,412	3.10	27,90,000	(30,23,412)	50,94,900	(7,18,512)	0.47%
90	GRAMEEN ONE : SCHEME TWO	11,50,000	16.65	1,91,47,987	12.40	1,42,60,000	(48,87,987)	1,55,61,800	(35,86,187)	1.54%
91	L R GLOBAL BANGLADESH M F ONE	14,85,917	8.07	1,19,94,581	3.30	49,03,526	(70,91,055)	1,08,99,944	(10,94,637)	0.97%
	Sector Total:	**35,35,917**		**3,69,55,980**		**2,19,53,526**	**(1,50,02,454)**	**3,15,56,644**	**(53,99,336)**	**2.98%**
	Grand Total:	**2,57,04,688**		**1,18,89,38,243**		**80,98,86,650**	**(37,90,51,594)**	**81,94,89,768**	**(36,94,48,476)**	**95.90%**

ICB Asset Management PLC. Dhaka

ICB AMCL SONALI BANK LIMITED 1ST MUTUAL FUND
Profit on Sale of Investments
For the Period from July 01, 2025 to March 31, 2026

Annexure 'B'
Amount In Tk.

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/ (Loss)
BANKS						
1	CITY BANK PLC	5,25,625	30.42	19.45	1,59,88,334	57,65,442
2	EASTERN BANK PLC	3,41,409	25.65	21.20	87,57,347	15,18,793
3	JAMUNA BANK PLC	1,66,713	22.56	17.74	37,61,708	8,03,807
					Sub Total:	**80,88,042**
ENGINEERING						
4	APPOLLO ISPAT COMPLEX LIMITED	5,48,630	1.58	14.78	8,64,801	(72,43,785)
5	DOMINAGE STEEL BUILDING SYSTEMS LIMITED	1,50,000	18.16	14.63	27,24,540	5,30,160
					Sub Total:	**(67,13,625)**
FINANCIAL INSTITUTIONS						
6	FIRST FINANCE LIMITED	5,18,898	2.28	12.12	11,82,360	(51,06,320)
7	ILFSL	3,81,029	0.42	13.25	1,58,422	(48,90,365)
8	PREMIER LEASING & FINANCE LIMITED	5,95,350	0.31	14.53	1,85,157	(84,66,409)
9	PRIME FINANCE & INVESTMENT LTD.	94,056	1.00	84.49	93,868	(78,52,529)
					Sub Total:	**(2,63,15,623)**
FOOD AND ALLIED						
10	OLYMPIC INDUSTRIES PLC	5,000	160.68	132.85	8,03,390	1,39,160
					Sub Total:	**1,39,160**
FUEL AND POWER						
11	DOREEN POWER GEN. & SYSTEMS LTD	11,200	28.24	64.68	3,16,326	(4,08,120)
12	SUMMIT POWER LIMITED	1,50,000	13.57	39.35	20,35,920	(38,67,285)
					Sub Total:	**(42,75,405)**
G-SEC (T.BOND)						
13	2Y BGTB 03/01/2026 [C.R 11.60%]	1,00,000	100.00	99.49	1,00,00,000	50,880
					Sub Total:	**50,880**
INSURANCE						
14	ISLAMI COMMERCIAL INSURANCE PLC	7,614	22.81	10.00	1,73,654	97,514
15	KARNAFULI INSURANCE PLC	10,000	30.34	28.47	3,03,392	18,679
16	PRAGATI INSURANCE PLC	1,17,733	77.82	61.15	91,62,362	19,63,377
17	RELIANCE INSURANCE LTD	93,768	70.92	56.62	66,50,011	13,40,706
18	SENA INSURANCE PLC	1,45,857	59.40	49.91	86,63,573	13,83,471
					Sub Total:	**48,03,748**
PHARMACEUTICALS AND CHEMICALS						
19	SQUARE PHARMACEUTICALS PLC	23,302	229.72	199.50	53,52,919	7,04,193
					Sub Total:	**7,04,193**
TEXTILE						
20	FAMILYTEX (BD) LIMITED	6,61,500	0.95	8.97	6,29,089	(53,05,161)
21	MATIN SPINNING MILLS PLC	16,882	50.93	45.23	8,59,786	96,244
22	SHARP INDUSTRIES PLC	50,000	12.77	118.91	6,38,720	(53,06,980)
23	TALLU SPINNING MILLS LTD.	88,055	6.09	31.05	5,36,061	(21,98,364)
					Sub Total:	**(1,27,14,261)**
Grand Total:					7,98,41,741	**(3,62,32,891)**

ICB Asset Management PLC Dhaka

ICB AMCL SONALI BANK LTD. 1st MUTUAL FUND

DIVIDEND INCOME

For the Period from July 01, 2025 to March 31, 2026

Annexure 'C'

Sl	Company Name	Div. Per Share	No of Share	Gross Dividend
1	FRACTION DIVIDEND DBH FINANCE PLC			25.54
2	FRACTION DIVIDEND JAMUNA BANK PLC			15.51
3	FRACTION DIVIDEND PRAGATI INSURANCE LTD.			11.88
4	FRACTION DIVIDEND EASTERN BANK PLC			2.26
5	GRAMEEN PHONE LTD.	11.00	2,23,164.00	24,54,804.00
6	FRACTION DIVIDEND DHAKA BANK			10.98
7	GRAMEEN ONE : SCHEME TWO	0.75	11,50,000.00	8,62,500.00
8	FRACTIONAL DIVIDEND NITOL INSURANCE			1.38
9	BANGLADESH SUBMARINE CABLES PLC	4.00	32,379.00	1,29,516.00
10	IBN SINA PHARMACEUTICAL INDUSTRY PLC	6.40	21,104.00	1,35,065.60
11	FRACTIONAL DIVIDEND SHARP IND.LTD.			16.75
12	BSRM STEELS LIMITED	5.00	1,75,798.00	8,78,990.00
13	LAFARGEHOLCIM BANGLADESH PLC	1.80	1,90,000.00	3,42,000.00
14	MATIN SPINNING MILLS PLC	3.50	1,61,831.00	5,66,408.50
15	SQUARE TEXTILES PLC	3.20	7,75,717.00	24,82,294.40
16	SQUARE PHARMACEUTICALS PLC	12.00	2,60,000.00	31,20,000.00
17	CROWN CEMENT PLC	2.10	74,035.00	1,55,473.50
18	PREMIER CEMENT MILLS PLC	1.00	2,62,609.00	2,62,609.00
19	OLYMPIC INDUSTRIES PLC	3.00	10,000.00	30,000.00
20	RENATA PLC	5.50	25,556.00	1,40,558.00
21	MJL BANGLADESH PLC	5.20	75,000.00	3,90,000.00
22	TITAS GAS TRANSMISSION AND DISTRIBUTION PLC	0.20	3,71,725.00	74,345.00
23	IFAD AUTOS PLC	0.20	1,17,178.00	23,435.60
24	UNITED POWER GEN. & DIST. CO. LTD.	6.50	10,000.00	65,000.00
25	ACME LABORATORIES LTD.	3.50	5,72,400.00	20,03,400.00
26	AFTAB AUTOMOBILES LIMITED	1.00	69,642.00	69,642.00
27	BENGAL WINDSOR THERMOPLASTICS PLC	0.50	2,50,000.00	1,25,000.00
28	SHASHA DENIMS PLC	0.50	47,500.00	23,750.00
29	ADVANCED CHEMICAL INDUSTRIES PLC	2.50	76,935.00	1,92,337.50
30	DOREEN POWER GENERATIONS & SYSTEMS LTD	1.00	11,200.00	11,200.00
31	EVINCE TEXTILES LIMITED	0.25	2,54,100.00	63,525.00
32	GOLDEN HARVEST AGRO INDUSTRIES LTD	0.10	5,58,150.00	55,815.00
33	RUNNER AUTOMOBILES PLC	1.00	2,25,658.00	2,25,658.00
34	DRAGON SWEATER AND SPINNING LIMITED	0.05	89,241.00	4,462.05
35	JMI HOSPITAL REQUISITE MANUFACTURING LTD	0.50	10,000.00	5,000.00
36	QUEEN SOUTH TEXTILE MILLS LTD.	0.05	3,00,000.00	15,000.00
37	PADMA OIL PLC	16.00	38,975.00	6,23,600.00
38	SHAHJIBAZAR POWER CO. LTD.	2.00	1,08,160.00	2,16,320.00
39	ENERGYPAC POWER GENERATION PLC	0.20	4,72,500.00	94,500.00
40	MEGHNA PETROLEUM LIMITED	20.00	1,70,000.00	34,00,000.00
41	GPH ISPAT LTD.	0.50	1,51,786.00	75,893.00
42	JAMUNA OIL COMPANY LIMITED	18.00	2,10,950.00	37,97,100.00
43	RAK CERAMICS (BD) LIMITED	1.00	2,61,067.00	2,61,067.00
44	GRAMEEN PHONE LTD.	10.50	2,23,164.00	23,43,222.00
45	GREEN DELTA INSURANCE PLC	2.70	1,73,196.00	4,67,629.20
46	SENA INSURANCE PLC	1.50	1,60,000.00	2,40,000.00
47	ROBI AXIATA PLC	1.75	2,00,000.00	3,50,000.00
48	RELIANCE INSURANCE LTD	3.00	35,684.00	1,07,052.00
	Grand Total:			**2,68,84,257**

ICB Asset Management PLC. Dhaka.

ICB AMCL SONALI BANK LTD. 1st MUTUAL FUND
DIVIDEND RECEIVABLE
As at March 31, 2026

Annexure 'D'

Sl	Company Name	FY	Div. Per Share	No. of Share	Gross Dividend (BDT)
1	LUB-RREF (BANGLADESH) LIMITED	2022-23	0.20	70,000	14,000.00
2	LUB-RREF (BANGLADESH) LIMITED	2023-24	0.10	70,000	7,000.00
3	RAK CERAMICS (BD) LIMITED	2025	1.00	2,61,067.00	2,61,067.00
4	GRAMEEN PHONE LTD.		10.50	2,23,164.00	23,43,222.00
5	GREEN DELTA INSURANCE PLC		2.70	1,73,196.00	4,67,629.20
6	SENA INSURANCE PLC		1.50	1,60,000.00	2,40,000.00
7	ROBI AXIATA PLC		1.75	2,00,000.00	3,50,000.00
8	RELIANCE INSURANCE LTD		3.00	35,684.00	1,07,052.00
	Grand Total:				**37,89,970**

ICB Asset Management PLC. Dhaka.