Independent Auditors' Report
and Audited Financial Statements
of
PRIME BANK 1ST ICB AMCL MUTUAL FUND
As at and for the year ended 30 June 2026

MOORE

M. J. ABEDIN & CO.
এম. জে. আবেদীন এন্ড কোং
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Independent Auditors' Report
To the Trustees of PRIME BANK 1ST ICB AMCL MUTUAL FUND
Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of **PRIME BANK 1ST ICB AMCL MUTUAL FUND** (the Fund), which comprise the statement of financial position as at 30 June 2026, and the statement of profit or loss and other comprehensive income, the statement of changes in equity, and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

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

Basis for Qualified Opinion

The six month average trading price of the Fund (BDT 4.8) is 45% lower than NAV at Fair Value which exceeds the stipulated 25% threshold as per clause 24 (15) (e) of BSEC Mutual Fund Rules 2025. However, no meeting of the Unitholders has been called by the Trustee as required by the said clause.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Fund In accordance with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these ethical requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter

As explained in note 3.05 (b), dividend income has been recognized on the record date. Our opinion is not modified further in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current year. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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KEY AUDIT MATTER	OUR RESPONSE
1. Valuation and Existence of Marketable Securities **Risk:** The capital market has been facing steep volatility and diminished investor confidence for a prolonged period. This creates an elevated risk of misstating the carrying value of listed equity and debt instruments. Discrepancies may also occur between the fund's ledger and actual holdings managed by the custodian (ICB) or registered with the Central Depository Bangladesh Limited (CDBL)	We cross-checked 100% of portfolio balances with independent CDBL and custodial holding statements. We independently verified year-end asset pricing using official closing feeds from the Dhaka Stock Exchange (DSE) and Chittagong Stock Exchange (CSE).
2. Provisions for Diminution (Unrealized Losses) **Risk:** Prolonged stock market declines have caused substantial erosion in the value of the fund's assets. Mutual funds face complex statutory provisioning requirements under BSEC rules for their Provision against Diminution in Value of Investment. Management may make error misstating these provisions.	We recalculated required provisioning balances on a security-by-security basis. We compared historical acquisition costs against year-end market values and 85% of NAV (for investment in closed ended mutual funds) to calculate required provision. We reviewed adequacy of disclosures in strict compliance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025.
3. NAV and NAV based fees **Risk:** NAV calculation is very crucial as Management Fees, Trustee Fees, Custodian Fees are based on parameters mentioned in Trust Deed.	We checked weekly/daily NAV calculation on sample basis and confirmed whether these were correctly used in calculating related Management Fees, Trustee Fees, Custodian Fees (as applicable).
4. Revenue Recognition and Cut-off Accuracy **Risk:** Income from capital market positions—such as realized capital gains, dividend payouts, and interest on fixed-income investments—runs a high risk of timing manipulation or calculation error around the year-end financial cutoff.	We traced a sample of transaction records to brokers' portfolio statements and bank statements right before and after June 30. Dividend receipts were verified against corporate dividend announcements and bank books to confirm complete and accurate reporting.
5. Regulatory Compliance and mandatory requirement for conversion from close end to open end or liquidation **Risk:** Recent BSEC directives require several closed-end mutual funds to convert into open-end schemes or face structural liquidation if they trade at steep discounts to their cost-based NAV or do not pay dividends for more than two years consecutively. Trustee is required to take necessary steps for such conversion or liquidation.	We reviewed trust deeds, dividend history, BSEC conversion mandates, and formal board meeting minutes. We checked whether Trustee has taken necessary steps as mandated by BSEC if applicable.

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Other Matter

The financial statements of the Fund as at and for the year ended 30 June 2025 were audited by K. M. Hasan & Co Chartered Accountants who expressed an unmodified opinion on those statements on 06 August, 2025.

Other Information

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

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

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements and Internal Controls

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve

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collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control.

c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by asset manager.

d) Conclude on the appropriateness of asset manager's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fund to cease to continue as a going concern.

e) Evaluate the overall presentation, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit

matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

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

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

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

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

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

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

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

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

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

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

Place: Dhaka
Dated: 16 August 2026

M. J. ABEDIN & CO.
Chartered Accountants
Reg. No: CAF-001-111

Harun Mahmud

Harun Mahmud FCA
Partner
Enrollment No: 850
DVC: 2608160850AS883243

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PRIME BANK 1ST ICB AMCL MUTUAL FUND
STATEMENT OF FINANCIAL POSITION (Balance Sheet)
As at June 30, 2026

Particulars	Notes	June 30, 2026	June 30, 2025
		BDT	BDT
Assets			
A) Investments (Fair Value)		**824,207,970**	**759,010,296**
Listed Securities	5.00	824,207,970	759,010,296
Non-listed Securities		-	-
B) Deposit		**20,000,000**	**-**
Banks	6.00	20,000,000	-
C) Other Current Assets		**48,724,224**	**18,532,900**
Cash and Cash Equivalents	7.00	39,122,666	11,287,896
Others	8.00	9,601,558	7,245,004
Total Assets (A+B+C)		**892,932,194**	**777,543,196**
Equity and Liabilities			
D) Unit Holder's Equity		**878,641,894**	**761,637,378**
Unit Capital	9.00	1,000,000,000	1,000,000,000
Retained Earnings	10.00	(127,874,226)	(239,028,516)
Dividend Equalization Reserve	11.00	6,516,120	665,894
E) Liabilities		**14,290,300**	**15,905,818**
Unclaimed/ Dividend Payable	12.00	869,499	2,671,743
Current Liabilities	13.00	13,420,801	13,234,075
Total Equity and Liabilities (D+E)		**892,932,194**	**777,543,196**
Non-Performing Investments (Deficit Value)	14.00	161,178,073	124,707,613
Net Asset Value (NAV) per unit Tk. 10 each			
NAV-at Cost Value	15.00	**12.70**	**12.87**
NAV-at Fair Value	16.00	**8.79**	**7.62**

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

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)

Harun Mahmud

Harun Mahmud FCA
Partner
Enrollment No: 850
M.J.Abedin & Co.
Chartered Accountants
Reg. No: CAF-001-111
DVC : 2608160850AS883243

Place: Dhaka
Dated: 16 August 2026

PRIME BANK 1ST ICB AMCL MUTUAL FUND
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Revenue Income)
For the Year ended June 30, 2026

Particulars	Notes	Jul 01, 2025 to Jun 30, 2026	Jul 01, 2024 to Jun 30, 2025
		BDT	BDT
A) Income		**(435,513)**	**46,736,034**
Profit on Sale of Investments	17.00	(42,722,893)	(3,039,139)
Dividend from Investment in Securities	18.00	26,620,214	37,895,585
Interest on Bank Deposits and Bonds	19.00	15,667,166	11,879,588
B) Expenses		**16,048,605**	**15,905,823**
Management Fee	20.00	11,955,097	11,915,951
Trustee Fee	21.00	1,000,000	1,000,000
Custodian Fee	22.00	787,650	775,071
BSEC Fee	23.00	878,642	761,637
Listing Fee	24.00	1,000,000	1,000,000
Audit Fee		46,000	40,250
Other Operating Expenses	25.00	381,216	412,914
Profit Before Provision (A-B)		**(16,484,117)**	**30,830,212**
(Provision) Against Div. Receivables	13.00	(26,377)	-
(Provision)/Write back of Provision against Diminution in Value of Investment	26.00	133,515,010	(58,858,430)
Profit for the period		**117,004,516**	**(28,028,218)**
Other Comprehensive Income			
Unrealized Gain/ (Loss) on Investments		-	-
Total Comprehensive Income		**117,004,516**	**(28,028,218)**
Earnings Per Unit (EPU)	27.00	**1.17**	**(0.28)**

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DVC : 2608160850AS883243

Place: Dhaka
Dated: 16 August 2026

PRIME BANK 1ST ICB AMCL MUTUAL FUND
STATEMENT OF CHANGES IN EQUITY
As at June 30, 2026

Particulars	Unit Capital	Dividend Equalization Reserve	Retained Earnings	Total Equity
	BDT	BDT	BDT	BDT
Balance as at July 01, 2025	**1,000,000,000**	**665,894**	**(239,028,516)**	**761,637,378**
Transfered to Dividend Equalization Reserve	-	5,850,226	(5,850,226)	-
Profit/(Loss) for the period		-	117,004,516	117,004,516
Balance as at June 30, 2026	**1,000,000,000**	**6,516,120**	**(127,874,226)**	**878,641,894**

As at June 30, 2025

Particulars	Unit Capital	Dividend Equalization Reserve	Retained Earnings	Total Equity
	BDT	BDT	BDT	BDT
Balance as at July 01, 2024	**1,000,000,000**	**665,894**	**(211,000,298)**	**789,665,596**
Profit/(Loss) for the period	-	-	(28,028,218)	(28,028,218)
Balance as at June 30, 2025	**1,000,000,000**	**665,894**	**(239,028,516)**	**761,637,378**

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Place: Dhaka
Dated: 16 August 2026

PRIME BANK 1ST ICB AMCL MUTUAL FUND
STATEMENT OF CASH FLOWS
For the Year ended June 30, 2026

Particulars	Notes	Jul 01, 2025 to Jun 30, 2026	Jul 01, 2024 to Jun 30, 2025
		BDT	BDT
A) Cash Flows from Operating Activities			
Dividend Received from Investment in Securities	28.00	25,269,948	38,124,503
Interest Received on Bank Deposits and Bonds	29.00	15,349,958	11,223,478
Profit on Sale of Investment	17.00	(42,722,893)	(3,039,139)
Payment of Fees & Expenses	30.00	(16,577,336)	(17,680,995)
Net Cash Generated from Operating Activities	31.00	**(18,680,323)**	**28,627,847**
B) Cash Flows from Investing Activities			
Sale of Securities (at Cost)	32.00	127,458,816	24,396,603
Purchase of Securities	33.00	(59,141,480)	(80,798,183)
Share Application Money		-	(60,924,258)
Refund of Share Application Money		-	60,924,258
Investment in New FDR		(20,000,000)	-
Encashment of FDR		-	29,500,000
Net Cash Inflow from/(Used in) Investing Activities		**48,317,336**	**(26,901,580)**
C) Cash Flows from Financing Activities			
Dividend Cradited to investors account during the Period	12.00	(2,244)	(2,543)
Transferred to Capital Market Stabilization Fund (CMSF)		(1,800,000)	(1,722,524)
Net Cash Used in Financing Activities		**(1,802,244)**	**(1,725,067)**
Net Cash Increase/(Decrease) (A+B+C)		**27,834,769**	**1,199**
Cash or Cash Equivalents at the Beginning of the period		11,287,896	11,286,698
Cash or Cash Equivalents at the End of the period		**39,122,666**	**11,287,897**
Net Operating Cash Flow Per Unit (NOCFPU)	34.00	**(0.19)**	**0.29**

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

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Chairman, Trustee
(Investment Corporation of Bangladesh)

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

Member Secretary, Trustee
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Partner
Enrollment No: 850
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Chartered Accountants
Reg. No: CAF-001-111
DVC : 2608160850AS883243

Place: Dhaka
Dated: 16 August 2026

PRIME BANK 1ST ICB AMCL MUTUAL FUND
(Managed by ICB Asset Management PLC.)
NOTES TO THE FINANCIAL STATEMENTS
As at and For the Year ended June 30, 2026

1.00 Introduction

1.01 Legal status and Nature of The Fund

The **Prime Bank 1st ICB AMCL Mutual Fund** (hereinafter referred to as 'the Fund') was established under a Trust Deed executed on September 03, 2009 between the Prime Bank Limited as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as 'Trustee'. Investment Corporation of Bangladesh (ICB) is also The 'Custodian' of the Fund. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on September 16, 2009 (Registration No : SEC/Mutual Fund/2009/15) under the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 applicable up to 10 November 2025 and Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 applicable from 11 November 2025. The Prospectus was Approved by the BSEC on November 02, 2009. 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 January 26, 2010.

ICB Asset Management PLC. (IAMPLC) is the Manager of the Fund. ICB Asset management PLC 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 major stock market indicators exhibited considerable volatility during FY2008-09. 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 3%, which is of the existing Mutual Funds in terms of the local stock market capitalization is around 3%, which is more than 50% in many developed countries. Keeping in view the situation, Prime Bank Limited 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 January 2030, 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 'marked-to-market' and in the International Financial Reporting Standards (IFRSs) so far adopted and applicable to the Fund. The disclosures of information are made in accordance with the requirements of Trust Deed, The Securities and Exchange Rules 2020, Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001, and other applicable Rules and Regulations. In case there are differences between IFRS and local statutory requirements such as Mutual Fund Rules, the local regulation has been prevailed.

2.02 Financial Instruments

2.02.01: As per paragraph 5.7.1 of IFRS 9: 'Financial Instrument', the investment in securities is measured at fair value and recognized in profit or loss ;

2.02.02: In accordance with Rule 79 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, the unrealized loss is also 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 Exchanges on the date of valuation i.e., on June 30, 2026.;

2.02.04: Provision is 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 difficult to determined the fair value that's why market price of OTC has been shown as zero (0) value.

M.J. Abedin & Co. Chartered Accountants

2.03 Reporting Period

These financial statements cover 12 (Twelve) months from July 01, 2025 to June 30, 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 (Balance Sheet) As at June 30, 2026;
- Statement Of Profit Or Loss And Other Comprehensive Income (Revenue Income) For the Year ended June 30, 2026;
- Statement Of Changes In Equity As at June 30, 2026;
- Statement Of Cash Flows For the Year ended June 30, 2026 &
- Notes To The Financial Statements, comprising a summary of significant Accounting Policies and Other Explanatory Information.

3.00 Significant accounting policies

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

3.01 Investment Policy

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 :

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 (Eighty) percent of the total money collected under the Scheme of the Fund shall be invested in capital market instruments out of which at least 40 (Forty) percent shall be invested in listed securities ;

M.J. Abedin & Co. Chartered Accountants

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 policy of marketable investments of the fund as under:

3.02.01: Listed securities (other than mutual Fund) are valued at market value as per International Financial Reporting Standards (IFRSs) 9 guidelines. Mutual Fund securities are valued 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 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 prospectus (4.4) 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.

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. 0.25) on sale of shares (Note: 17).

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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: 18).

c) Interest Income

Interest Income comprises of interest on fund kept at the bank account, treasury instruments, term deposit receipts (TDRs) and corporate bonds. Interest income as per IAS-1 (27) has been recognized on an accrual basis.(Note: 19).

3.06 Management Fee

ICB Asset Management PLC (IAMPLC), 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 June 30, 2026 and is accrued and payable annually .The computation of management fee for the period is stated in Note 20.

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 Trustee shall be paid an annual Trusteeship fee @ 0.10% of the size of the fund respective scheme payable on annual basis during the life of the Fund. The computation of trustee fee for the period is stated in Note

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 (4.4.5) The Custodian is entitled to receive a safekeeping fee @ 0.10% on the balance of securities calculated on the average month end value per annum. The computation of custodian Fee for the period is stated in Note 22.

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.

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 23.

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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) & Chittagong Stock Exchange (CSE) as annual listing fee within 31 March of every Gregorian calender year. The computation of annual stock exchange listing fee for the period is stated in Note 24.

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) 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 25)

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 in erosion of marketable investment write back of provision has been made from profit and loss (Note 26) &

3.12.04: Provision has been maintained as per Bangladesh Securities and Exchange Commission directive no.SEC/CMRRCD/2009-193/172 dated June 30,2015 for investment in closed/open ended mutual funds.

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 June 30, 2026 as per IAS-33 'Earning per Share', which has been shown on the face of the statement of profit or loss and other comprehensive income (Note 27).

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 6)

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 7)

3.16 CDBL Deposit

The Central Depository of Bangladesh (CDBL) is entitled to receive an amount of Taka 5,00,000 (Taka Five hundred Thousand) as Security deposit to be kept with the CDBL without interest during the whole life of the Fund. (Note 8)

3.17 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. 1,00,00,00,000.00 (One hundred crore) only. In future the fund size will not be changed. (Note 9)

3.18 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.

3.19 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.



3.20 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.

3.21 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 15 and 16.

3.22 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.

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

Name of the IFRS	IFRS No	Status
First-time Adoption of Bangladesh Financial Reporting Standard	1	N/A
Share Based Payment	2	N/A
Business Combination	3	N/A
Insurance Contracts	4	N/A
Non-Current Assets Held for Sale and Discontinued Operation	5	N/A
Exploration for and Evaluation of Mineral Resources	6	N/A
Financial Instruments: Disclosures	7	Applied
Operating Segments	8	N/A
Financial Instruments	9	Applied
Consolidated Financial Statements	10	N/A
Joint Arrangements	11	N/A
Disclosure of Interests in other Entities	12	N/A
Fair Value Measurement	13	Applied
Regulatory Deferral Accounts	14	N/A
Revenue from contracts with customers	15	Applied
Leases	16	N/A
Name of the IAS	**IAS No.**	**Status**
Presentation of Financial Statements	1	Applied
Inventories	2	N/A
Statement of Cash Flows	7	Applied
Accounting Policies, Changes in Accounting estimates & Errors	8	Applied
Events after the Reporting year	10	Applied
Income Taxes	12	Applied
Property, Plant and Equipment	16	N/A
Employees Benefits	19	N/A
Accounting for Government Grants and Disclosure of Government Assistance	20	N/A
The effects of changes in Foreign Exchange Rates	21	N/A
Borrowing Costs	23	N/A
Related Party Disclosure	24	Applied
Accounting and Reporting by Retirement Benefits Plan	26	N/A
Consolidated and Separate Financial Statements	27	N/A
Investment in Associates	28	N/A
Interest in Joint Ventures	31	N/A
Financial Instruments: Presentation	32	Applied
Earnings per share	33	Applied
Interim Financial Reporting	34	Applied
Impairment of Assets	36	N/A
Provisions, Contingent Liabilities and Contingent Assets	37	Applied
Intangible Assets	38	N/A
Financial Instruments: Recognition and Measurement	39	Applied
Investment Property	40	N/A
Agriculture	41	N/A

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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 18(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.

3.25 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.

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 period's presentation.

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Notes	Particulars	Jun 30, 2026	June 30, 2025
		BDT	BDT
05.00	**Investment in Listed Securities - at Fair Value**		
	Shares (N: 5.01)	675,126,034	604,319,315
	Bonds (N: 5.02)	117,777,739	123,539,401
	Close-end Mutual Fund (N: 5.03)	31,304,198	31,151,581
	Total	**824,207,970**	**759,010,296**

Sector-Wise Break up of Listed Securities is as Follows

	Sector/category	As at June 30, 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	63,899,234	50,218,789	63,720,773	42,497,015
	Engineering	143,398,343	68,510,460	142,571,280	57,111,736
	Food And Allied Products	112,205,332	64,001,044	110,075,791	73,923,129
	Fuel And Power	187,948,738	105,649,956	187,948,738	98,433,389
	Textiles	56,309,919	36,670,498	60,828,092	33,239,199
	Pharmaceuticals And Chemical	164,251,649	148,100,951	169,072,795	130,754,512
	Services	28,644,877	16,323,751	28,644,877	6,622,337
	Cement	53,112,346	30,070,558	53,112,346	27,992,444
	Miscellaneous	5,809,104	1,540,875	5,809,104	5,782,875
	Tannery Industries	1,365,564	1,242,150	8,978,422	8,344,088
	Ceramic Industry	36,676,678	21,289,493	36,676,678	14,024,318
	Insurance	62,267,709	36,922,363	80,802,299	37,125,598
	Telecommunication	37,409,709	35,097,948	31,652,940	30,748,325
	Travel And Leisure	3,801,475	-	3,801,475	-
	Finance And Leasing	102,438,935	59,487,198	134,212,218	37,720,351
	Sub total	**1,059,539,612**	**675,126,034**	**1,117,907,828**	**604,319,315**
05.02	**Bonds**				
	Corporate Bond	48,950,886	37,274,719	48,950,886	40,011,521
	G-Sec (T.Bond)	72,936,616	80,503,020	82,885,736	83,527,880
	Sub total	**121,887,502**	**117,777,739**	**131,836,622**	**123,539,401**
05.03	**Close-end Mutual Fund**				
	Funds	34,229,869	31,304,198	34,229,869	31,151,581
	Sub total	**34,229,869**	**31,304,198**	**34,229,869**	**31,151,581**

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

06.00	**Investments in Money Market**			
	Term Deposits (FDR) (N:6.01)		20,000,000	-
	Treasury Instruments (T-Bill)		-	-
	Total		**20,000,000**	**-**
06.01	**Term Deposits (FDR) with**			
	Name of the Bank and Branches	Instrument No.		
	Bank Asia PLC., Holy Family Branch	2188	10,000,000	-
	NCC Bank PLC., Shantinagar Branch	4200	10,000,000	-
	Sub Total		**20,000,000**	**-**
07.00	**Cash and Cash Equivalents**			
	Bank Deposit			
	Main Bank Account (N:7.01)		37,821,943	8,072,330
	Dividend Account (N:7.02)		1,300,723	3,215,567
	Total		**39,122,666**	**11,287,896**

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Notes	Particulars			Jun 30, 2026	June 30, 2025
				BDT	BDT
07.01	**Main Bank Accounts with**				
	Name of the Bank and Branches		Account no.		
	Jamuna Bank PLC., Shantinagar Branch	(Operational)	120100001-8731	37,821,943	8,072,330
	Sub Total			**37,821,943**	**8,072,330**
07.02	**Dividend Accounts with**				
	Name of the Bank and Branches	Year	Account no.		
	IFIC Bank PLC., Principal Branch	20-21	0190216554-041	-	252,944
	Dhaka Bank PLC., Kakrail Branch	21-22	1061500000-719	300,623	2,007,947
	BRAC Bank PLC., Bijoy Nagar Branch	22-23	2058452340-001	1,000,100	954,676
	Sub Total			**1,300,723**	**3,215,567**
08.00	**Other Current Assets**				
	Dividend Receivable (N:8.01)			5,315,870	3,965,604
	Interest Receivable (N:8.02)			2,596,608	2,279,399
	Advance and Prepayments (N:8.03)			1,189,080	500,000
	Securities and other deposits (N: 8.04)			500,000	500,000
	Total			**9,601,558**	**7,245,004**
08.01	**Dividend Receivable**				
	Sector wise break up of dividend receivable is as under:				
	Banks			3,911,911	2,997,860
	Insurance			591,445	615,027
	Pharmaceuticals And Chemical			72,172	17,677
	Cement			38,860	88,318
	Finance And Leasing			542,783	238,023
	Fuel and Power			150,000	-
	Engineering			-	8,700
	Sub total			**5,307,170**	**3,965,604**
	Details of Dividend Receivable are shown in "Annexure- D".				
08.02	**Interest Receivable**				
	Fixed Deposits (FDR) (N: 8.02.01)			216,667	-
	Listed Bonds (N:8.02.02)			2,379,941	2,279,399
	Sub total			**2,596,608**	**2,279,399**
8.02.01	**Interest Receivable on Fixed Deposits**				
	Name of the Bank and Branches		Instrument no.		
	NCC Bank PLC., Shantinogor Branch		4200	108,333	-
	Bank Asia PLC, Holi Family Branch		2188	108,333	-
				216,667	**-**
8.02.02	**Interest Receivable on Listed Bonds**				
	Name of the Issuer and Instruments				
	Islami Bank Bangladesh PLC., IBBL Mudaraba Perpetual Bond			560,753	-
	Bangladesh Bank, Treasury Bond (N:8.02.02.01)			1,819,188	2,279,399
				2,379,941	**2,279,399**
.02.02.01	**Interest Receivable on Listed Bonds**				
	Name of the Issuer and Instruments		ISIN no		
	Bangladesh Bank, 20 Years Treasury Bond		TB20Y0143	975,431	946,394
	Bangladesh Bank, 15 Years Treasury Bond		TB15Y0340	330,878	215,912
	Bangladesh Bank, 5 Years Treasury Bond		TB5Y0529	404,722	400,275
	Bangladesh Bank, 5 Years Treasury Bond		TB5Y1228	108,158	146,379
	Bangladesh Bank, 2 Years Treasury Bond		TB2Y0126	-	570,440
				1,819,188	**2,279,399**

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Notes	Particulars	Jun 30, 2026	June 30, 2025
		BDT	BDT

08.03 Advance and Prepayments

Annual Fee paid to BSEC	689,080	-
Trustee Fee paid to ICB	500,000	500,000
Sub total	**1,189,080**	**500,000**

08.04 Securities and Other Deposits

Security money Tk.500,000 has been deposited to CDBL account.	500,000	500,000
Sub total	**500,000**	**500,000**

09.00 Unit Capital

Number of Units	100,000,000	100,000,000
Face Value for Each Unit	10	10
Size of The Fund/Unit Capital	**1,000,000,000**	**1,000,000,000**

09.01 Unit holding position

As at June 30, 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 June 30, 2026				
Sponsor		20.00	20,000,000	200,000,000
Institutional Investor		48.99	48,991,406	489,914,060
Foreign Investors		0.00	3,900	39,000
Public Investors		31.00	31,004,694	310,046,940
Total	**7,438**	**100**	**100,000,000**	**1,000,000,000**

Groups	Number of Holder	Percentage of Holding (%)	Number of Units	Total Unit Capital (BDT)
As at June 30, 2025				
Sponsor		20.00	20,000,000	200,000,000
Institutional investor		50.08	50,076,229	500,762,290
Foreign Investors		0.00	3,900	39,000
Public Investors		29.92	29,919,871	299,198,710
Total	**7,669**	**100**	**100,000,000**	**1,000,000,000**

10.00 Retained Earnings

Balance as at July 01	(239,028,516)	(211,000,298)
Add: Profit for the period	117,004,516	(28,028,218)
	(122,024,000)	**(239,028,516)**
Less: Dividend Equalization Reserve	(5,850,226)	-
Closing Balance	**(127,874,226)**	**(239,028,516)**

11.00 Dividend Equalization Reserve

Balance as at July 01	665,894	665,894
Addition during the period	5,850,226	-
Closing Balance	**6,516,120**	**665,894**

12.00 Unclaimed/ Dividend Payable

Balance as at July 01	2,671,743	4,396,810
Less: Dividend Cradited to investors account during the Period	(2,244)	(2,543)
Less: Paid to Capital Market Stabilization Fund (CMSF)	(1,800,000)	(1,722,524)
Closing Balance	**869,499**	**2,671,743**

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Notes	Particulars	Jun 30, 2026	June 30, 2025
		BDT	BDT

12.01 FY wise break up of dividend payable is as

For the Financial Year 2020-21	-	1,722,524
Transfer to Capital Market Stabilization Fund (CMSF)	-	**1,722,524**
For the Financial Year 2021-22	1,800,000	1,820,023
Transfer to Capital Market Stabilization Fund (CMSF)	**1,800,000**	-
For the Financial Year 2021-22	20,023	-
For the Financial Year 2022-23	849,476	851,720
Total	**869,499**	**2,671,743**

With refer to "Bangladesh Securities And Exchange Commission" Directive Ref. No. BSEC/CMRRCD/2021-386/03 dated January 14, 2021 and Notification Ref. No. BSEC/CMRRCD/2021-391/20/Admin/121 dated June 01, 2021 published on June 27, 2021 and also latter Ref. No. SEC/SRMIC/165-2020/142 dated May 25, 2023, we have transferred unclaimed/undistributed/unsettled dividend up to 2021-22 to Capital Market Stabilization Fund (CMSF).

13.00 Current Liabilities

Management Fee Annualy Payable to IAMPLC	11,955,097	11,915,951
Custodian Fee Annualy Payable to ICB	787,650	775,071
Annual Fee Payable to BSEC	-	37,470
Interest/Bank Charge on D/A payable	605,677	465,333
Audit Fee Payable	46,000	40,250
Provision for Dividend receivable (Annexure-D)	26,377	-
Total	**13,420,801**	**13,234,075**

14.00 Non Performing Investment

Total Cost Value	255,311,367	153,105,171
Less:Total Fair Value	(94,133,294)	(28,397,558)
Accumulated Erosion/Deficit Value	**161,178,073**	**124,707,613**

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

Sector/category	As at June 30, 2026		As at June 30, 2025	
	Total Cost Price (BDT)	Fair Market Price (BDT)	Total Cost Price (BDT)	Fair Market Price (BDT)
Equity				
Engineering	36,968,317	11,104,852	17,312,853	4,371,757
Banks	23,475,439	4,680,353	-	-
Cement	10,407,714	1,710,202	-	-
Financial institutions	34,751,530	7,611,987	78,414,463	9,205,440
Fuel and Power	64,165,495	36,814,486	-	-
Insurance	19,549,140	4,783,790	19,549,140	4,793,513
Funds	31,100,965	16,255,000	1,102,013	690,000
Pharmaceuticals And Chemical	20,440,832	7,474,325	26,240,604	7,913,129
Textiles	10,650,461	3,698,300	6,684,624	1,423,719
Travel and Leisure	3,801,475	-	3,801,475	-
Sub Total	**255,311,367**	**94,133,294**	**153,105,171**	**28,397,558**

15.00 Net Asset Value (NAV) Per Unit (At Cost Price)

Total Assets*	892,932,194	777,543,196
Add: Unrealized Loss/(Gain) (N:26)	391,449,013	524,964,023
Total Asset at Cost Price	**1,284,381,207**	**1,302,507,219**
Less: Liabilities	(14,290,300)	(15,905,818)
Net Asset Value (NAV) of the Fund (numerator)	**1,270,090,908**	**1,286,601,401**
Number of Units (denominator)	100,000,000	100,000,000
NAV Per Unit at Cost Value	**12.70**	**12.87**

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Notes	Particulars		Jun 30, 2026	June 30, 2025
			BDT	BDT
16.00	**Net Asset Value (NAV) Per Unit (At Fair Price)**			
	Total Assets*		892,932,194	777,543,196
	Less: Liabilities		(14,290,300)	(15,905,818)
	Net Asset Value (numerator)		**878,641,895**	**761,637,378**
	Number of Units (denominator)		100,000,000	100,000,000
	NAV Per Unit at Fair Value		**8.79**	**7.62**
	*Total Assets Include investment in the listed securities, mutual funds, non-listed securities, etc. The basis of the calculation in listed securities was taken at market value, the calculation of mutual fund was taken at cost (if 85% of NAV is greater than acquisition cost, value was taken at cost, otherwise 85% of NAV has been taken) and the calculation of non-listed securities was taken as per note 3.02.			
17.00	**Profit on Sale of Investments**			
	Listed Securities (N: 17.01)		(42,722,893)	(3,039,139)
	Non-listed Securities		-	-
	Total		**(42,722,893)**	**(3,039,139)**
17.01	**Capital Gain from Listed Securities**			
	Sector wise break up of gain/(loss) on sale of securities is as under:			
	Banks		6,788,871	28,343
	Engineering		-	(3,716,317)
	Finance And Leasing		(41,651,756)	-
	G-Sec (Bond)		50,880	-
	Insurance		3,663,362	-
	Pharmaceuticals And Chemical		(9,050,516)	648,835
	Tannery Industries		2,047,155	-
	Telecommunication		1,096,049	-
	Textiles		(5,666,937)	-
	Sub total		**(42,722,893)**	**(3,039,139)**
	Details of Profit on Sale of Investments are shown in "Annexure- B".			
18.00	**Dividend from Investment in Securities**			
	Listed Securities		26,620,214	37,895,585
	Non-listed Securities		-	-
	Total		**26,620,214**	**37,895,585**
	Details of Dividend from Investment in Securities are shown in "Annexure- C".			
19.00	**Interest on Bank Deposits and Bonds**			
	Bank Deposits (N:19.01)		835,732	482,516
	Fixed Deposits (FDR) (N:19.02)		216,667	647,438
	Listed Bonds (N:19.03)		14,614,767	10,749,635
	Total		**15,667,166**	**11,879,588**
19.01	**Interest on Short Term Deposits**			
	Name of the Bank and Branches	Account no.		
	Jamuna Bank PLC., Shantinagar Branch (operational)	120100001-8731	835,732	482,516
	Sub total		**835,732**	**482,516**
19.02	**Interest on Fixed Deposits**			
	Name of the Bank and Branches	Instrument No.		
	NCC Bank PLC., Shantinogor Branch	4200	108,333	-
	Bank Asia PLC, Holi Family Branch	2188	108,333	-
	Dhaka Bank PLC., Pragati Sarani Branch	321497	-	456,250
	IFIC Bank PLC, Federation Branch	1450280	-	191,188
	Sub total		**216,667**	**647,438**

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Notes	Particulars		Jun 30, 2026	June 30, 2025
			BDT	BDT
19.03	**Interest on Listed Bonds**			
	Name of the Issuer and Instruments			
	Al Arafah Islami Bank PLC., AIBL Mudaraba Perpetual Bond		2,214,500	2,055,056
	Bangladesh Bank, Treasury Bond (N:19.03.01)		9,299,589	6,843,219
	Islami Bank Bangladesh PLC., IBBL Mudaraba Perpetual Bond		1,105,678	-
	Islami Bank Bangladesh PLC., IBBL 2nd Perpetual Mudaraba Bond		1,995,000	1,851,360
	Sub total		**14,614,767**	**10,749,635**
19.03.01	**Interest on Treasury Bond**	Instrument No.		
	Bangladesh Bank, 20 Years Treasury Bond	TB20Y0143	2,251,536	921,836
	Bangladesh Bank, 15 Years Treasury Bond	TB15Y0340	1,342,966	215,912
	Bangladesh Bank, 5 Years Treasury Bond	TB5Y0529	3,104,447	2,864,242
	Bangladesh Bank, 5 Years Treasury Bond	TB5Y1228	2,011,079	1,684,539
	Bangladesh Bank, 2 Years Treasury Bond	TB2Y0126	589,560	1,156,691
			9,299,589	**6,843,219**
20.00	**Management Fee**			
	Management Fee for IAMPLC		11,955,097	11,915,951
	Total		**11,955,097**	**11,915,951**
21.00	**Trustee Fee**			
	Trustee Fee for ICB (N: 21.01)		1,000,000	1,000,000
	Total		**1,000,000**	**1,000,000**
21.01	**Calculation**			
	Size of the Fund (N: 9)		1,000,000,000	1,000,000,000
	Percentage of Trusteeship Fee (N: 3.07)		0.10	0.10
	Trustee Fee		**1,000,000**	**1,000,000**
22.00	**Custodian Fee**			
	Custodian Fee for ICB (N: 22.01)		787,650	775,071
	Total		**787,650**	**775,071**
22.01	**Calculation**			
	Securities Value at the end of Each Month			
	Total Listed Securities (Average Closing market price on CSE & DSE)		9,411,803.706	9,241,847,715
	Total Term Deposits (FDR) and Treasury Instruments (T-Bill)		40,000,000	59,000,000
	Total Securities Value		**9,451,803,706**	**9,300,847,715**
	Number of month		12	12
	Monthly Average Securities Value		**787,650,309**	**775,070,643**
	Percentage of Safekeeping Fee (N: 3.08)		0.10	0.10
	Custodian Fee		**787,650**	**775,071**
23.00	**BSEC Fee**			
	Annual Fee for BSEC (N: 23.01)		878,642	761,637
	Total		**878,642**	**761,637**
23.01	**Calculation**			
	Net Asset Value (NAV) of the Fund (N: 16)		878,641,895	761,637,378
	Percentage of BSEC Fee (N: 3.09)		0.10	0.10
	Annual BSEC Fee		**878,642**	**761,637**
24.00	**Listing Fee**			
	Listing Fee for Dhaka Stock Exchange PLC (N: 24.01)		500,000	500,000
	Listing Fee for Chittagong Stock Exchange (N: 24.01)		500,000	500,000
	Total		**1,000,000**	**1,000,000**

M.J. Abedin & Co. Chartered Accountants

Notes	Particulars	Jun 30, 2026	June 30, 2025
		BDT	BDT
24.01	**Calculation**		
	Capital of the Fund (N:9)	1,000,000,000	1,000,000,000
	Percentage of Listing Fee for Each Exchange (N: 3.1)	0.05	0.05
	Stock Exchange Listing Fee	**500,000**	**500,000**
25.00	**Other Operating Expenses**		
	Advertisement Expense (*)	235,590	232,855
	Bank Charges	1,482	2,199
	CDBL Annual Fee & Connection Charge	106,000	106,000
	CDBL Transaction Charges	15,144	2,885
	Excise Duty	23,000	43,000
	Printing	-	25,975
	Total	**381,216**	**412,914**
	*Advertisement Expenses include Publication of NAV, Price Sensitive Information (PSI) and Financial Statements.		
26.00	**Provision/Write back of provision against diminution in value of investment**		
	Investment of Marketable Securities-Cost Value	1,215,656,983	1,283,974,319
	Less: Investment of Marketable Securities-Fair Value	(824,207,970)	(759,010,296)
	Diminution in value of investment as on June 30	**391,449,013**	**524,964,023**
	Less: Provision already made	(524,964,023)	(466,105,594)
	Provision/(Write back) Required For the Period	**(133,515,010)**	**58,858,430**
27.00	**Earnings Per Unit for the period**		
	Profit for the Period (numerator)	117,004,516	(28,028,218)
	Number of Units (denominator)	100,000,000	100,000,000
	Earnings Per Unit (EPU)	**1.17**	**(0.28)**
	NB: The Earnings Per Unit (EPU) recorded *substantial increased* of 517.45% compared to the final accounts corresponding to the same period of the previous year. The main reasons increase due to *write back of provision* by Tk. 19,23,73,440.But the EPU for the Profit Before Provision is (0.16)		
28.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities (N: 18)	26,620,214	37,895,585
	Add: Dividend Receivable (Previous Period)	3,965,604	4,194,522
		30,585,819	**42,090,107**
	Less: Dividend Receivable (N: 8)	(5,315,870)	(3,965,604)
	Total	**25,269,948**	**38,124,503**
29.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds (N:19)	15,667,166	11,879,588
	Add: Interest Receivable (Previous Period)	2,279,399	1,623,289
		17,946,565	**13,502,877**
	Less: Interest Receivable (N:8)	(2,596,608)	(2,279,399)
	Total	**15,349,958**	**11,223,478**
30.00	**Payment of Fees & Expenses**		
	Total Expenses	16,048,605	15,905,823
	Add: Provision made against Dividend Receivable	26,377	-
	Add: Previous period Operating Expenses payable (N: 30.01)	12,734,075	14,509,248
		28,809,057	**30,415,071**
	Less: Current period Operating Expenses payable (N: 30.02)	(12,231,721)	(12,734,075)
	Total	**16,577,336**	**17,680,995**
30.01	**Previous period Operating Expenses payable**		
	Current Liabilities (Previous Period)	13,234,075	14,833,570
	Less: Advance Payment of Fees & Suspense's	(500,000)	(324,322)
		12,734,075	**14,509,248**

M.J. Abedin & Co. Chartered Accountants

Notes	Particulars	Jun 30, 2026	June 30, 2025
		BDT	BDT
30.02	**Current period Operating Expenses payable**		
	Current Liabilities (N:13)	13,420,801	13,234,075
	Less: Advance Payment of Fees & Suspense's	(1,189,080)	(500,000)
		12,231,721	**12,734,075**
31.00	**Reconciliation Between Profit and Operating Cash Flows**		
	Profit for the period (N: 27)	117,004,516	(28,028,218)
	Provision/(Write back of Provision) (N: 26)	(133,515,010)	58,858,430
	A) Operating Cash Flow Before Changes in Working Capital	**(16,510,494)**	**30,830,212**
	Changes in Working capital		
	Decrease/(Increase) of Other Current Assets (N:31.01)	(1,667,474)	(427,192)
	(Decrease)/Increase of Current Liabilities (N:31.02)	(502,354)	(1,775,173)
	B) Changes	**(2,169,828)**	**(2,202,365)**
31.01	**Decrease/(Increase) of Other Current Assets**		
	Dividend Receivable (Previous Period)	3,965,604	4,194,522
	Less: Dividend Receivable (N: 8)	(5,315,870)	(3,965,604)
		(1,350,266)	**228,918**
	Add: Interest Receivable (Previous Period)	2,279,399	1,623,289
	Less: Interest Receivable (N:8)	(2,596,608)	(2,279,399)
	Decrease/(Increase)	**(1,667,474)**	**(427,192)**
31.02	**(Decrease)/Increase of Current Liabilities**		
	Operating Expenses payable (Previous period) (N: 30.01)	12,734,075	14,509,248
	Less: Operating Expenses payable (N: 30.02)	(12,231,721)	(12,734,075)
	(Decrease)/Increase	**(502,354)**	**(1,775,173)**
	Net Cash Generated from Operating Activities (A+B)	**(18,680,323)**	**28,627,847**
32.00	**Sale of Securities (at Cost)**		
	Total Sale for the period (Annex B)	84,735,924	12,424,571
	Less: Profit on Sale of Investments (N: 17)	42,722,893	3,039,139
	Investment at Cost Price	**127,458,816**	**15,463,709**
	Add: Receivable from Broker House (ISTCL) (Previous Period)	0	8,932,893
	Total	**127,458,816**	**24,396,603**
33.00	**Purchase of Securities**		
	Purchase for Direct Share (Cost Price)	59,141,480	27,413,543
	Add: Purchase from G-Sec	-	43,461,580
	Add: Purchase for Pre-IPO Securities	-	9,923,060
	Total	**59,141,480**	**80,798,183**
34.00	**Net Operating Cash Flows**		
	Net Cash Generated from Operating Activities (numerator)	(18,680,323)	28,627,847
	Number of Units (denominator)	100,000,000	100,000,000
	Net Operating Cash Flow Per Unit (NOCFPU)	**(0.19)**	**0.29**

NB: Net Operating Cash Flows Per Unit (NOCFPU) has recorded *substantial decreased* by 165.25% compared to the final accounts corresponding to the same period of the previous year. The main reasons of decreases due to *Capital loss* of Tk. 3,96,83,754.

Notes	Particulars	Jun 30, 2026	June 30, 2025
		BDT	BDT

35.00 Profit and Earnings Per Unit Available for Distribution

Retained Earnings Brought Forward	(239,028,516)	(211,000,298)
Add: Profit for the period	117,004,516	(28,028,218)
	(122,024,000)	**(239,028,516)**
Less: Transfer to Dividend Equalization Reserve	(5,850,226)	-
Add: Dividend Equalization Reserve	**6,516,120**	**665,894**
Less: Cash Dividend	-	-
Total Reserve and Earnings	**(121,358,106)**	**(238,362,622)**
Number of Units	100,000,000	100,000,000
Profit Available for Distribution	**(1.21)**	**(2.38)**

36.00 Related party/ies Disclosures:

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

Party Name	Relationship	Nature of Transaction	Balance as on 30.06.2025	Addition this year	Payment this year	Balance as on 30.06.2026
IAMPLC	Asset Manager	Management	11,915,951	11,955,097	11,915,951	11,955,097
ICB	Trustee	Trustee Fee	(500,000)	1,000,000	1,000,000	(500,000)
ICB	Custodian	Custodian Fee	775,071	787,650	775,071	787,650

37.00 Events after the reporting period

(a) The Board of Trustees in its meeting held on 16 August 2026 approved the audited financial statements of the Fund for the Period ended 30 June 2026 and has declared no dividend for the unit holders.

(b) In spite of having positive EPU the trustee has not approved cash dividend due to Negative Earnings before provision and negative retained earnings.

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

38.00 Disclosure regarding non-declaration of cash dividend

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

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)

M.J. Abedin & Co. Chartered Accountants

Prime Bank First Mutual Fund

PORTFOLIO STATEMENT

As at June 30, 2026

Annexure 'A'

(Amount in Tk.)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of To. Inv. (at Cost)
			Rate	Total	DSE	CSE	Average			
BANK										
1	AB BANK PLC	368,893	37.44	13,812,929	5.00	4.90	4.95	1,826,020	(11,986,909)	1.08%
2	DHAKA BANK PLC	111,300	12.17	1,354,045	12.40	12.30	12.35	1,374,555	20,510	0.11%
3	EASTERN BANK PLC	100,000	24.71	2,471,162	24.90	24.90	24.90	2,490,000	18,838	0.19%
4	EXIM BANK OF BANGLADESH PLC	400,000	12.76	5,104,854	3.00	0.00	1.50	600,000	(4,504,854)	0.40%
5	JAMUNA BANK PLC	625,000	22.51	14,071,659	24.00	24.10	24.05	15,031,250	959,591	1.10%
6	MERCANTILE BANK PLC	302,595	15.06	4,557,656	7.40	7.50	7.45	2,254,333	(2,303,323)	0.35%
7	NCC BANK PLC	1,024,000	11.56	11,840,941	16.00	16.10	16.05	16,435,200	4,594,259	0.92%
8	SHAHJALAL ISLAMI BANK PLC	200,014	17.75	3,550,118	18.00	18.20	18.10	3,620,253	70,135	0.28%
9	SOUTHEAST BANK PLC	421,261	11.94	5,030,620	10.50	10.40	10.45	4,402,177	(628,442)	0.39%
10	UTTARA BANK PLC	100,000	21.05	2,105,249	21.80	21.90	21.85	2,185,000	79,751	0.16%
	Sector Total:	**3,653,063**		**63,899,234**				**50,218,789**	**(13,680,445)**	**4.98%**
CEMENT										
11	CROWN CEMENT PLC	107,313	80.87	8,678,006	66.10	65.60	65.85	7,066,561	(1,611,445)	0.68%
12	HEIDELBERG MATERIALS BANGLADESH PLC	35,327	397.75	14,051,431	240.30	230.00	235.15	8,307,144	(5,744,287)	1.09%
13	MEGHNA CEMENT MILLS PLC	52,784	197.18	10,407,714	32.10	32.70	32.40	1,710,202	(8,697,513)	0.81%
14	PREMIER CEMENT MILLS PLC	267,766	74.60	19,975,195	48.50	48.50	48.50	12,986,651	(6,988,544)	1.56%
	Sector Total:	**463,190**		**53,112,346**				**30,070,558**	**(23,041,789)**	**4.14%**
CERAMICS SECTOR										
15	RAK CERAMICS (BD) LIMITED	722,903	50.74	36,676,678	29.50	29.40	29.45	21,289,493	(15,387,184)	2.86%
	Sector Total:	**722,903**		**36,676,678**				**21,289,493**	**(15,387,184)**	**2.86%**
CORPORATE BOND										
16	AIBL MUDARABA PERPETUAL BOND	4,429	5,000.00	22,145,000	3,900.00	3,400.00	3,650.00	16,165,850	(5,979,150)	1.72%
17	IBBL 2ND PERPETUAL MUDARABA BOND	3,990	5,000.00	19,950,000	4,103.00	4,017.50	4,060.25	16,200,398	(3,749,603)	1.55%
18	IBBL MUDARABA PERPETUAL BOND	7,537	909.63	6,855,886	664.50	638.00	651.25	4,908,471	(1,947,415)	0.53%
	Sector Total:	**15,956**		**48,950,886**				**37,274,719**	**(11,676,167)**	**3.81%**
ENGINEERING										
19	AFTAB AUTOMOBILES LIMITED	103,723	154.16	15,989,785	31.40	31.50	31.45	3,262,088	(12,727,696)	1.24%
20	APPOLLO ISPAT COMPLEX LIMITED	294,580	16.35	4,816,215	3.30	3.30	3.30	972,114	(3,844,101)	0.37%
21	ATLAS BANGLADESH LTD.	61,080	204.59	12,496,637	70.10	0.00	70.10	4,281,708	(8,214,929)	0.97%
22	BANGLADESH STEEL RE-ROLLING MILLS LIMI	68,300	98.97	6,759,934	105.60	105.90	105.75	7,222,725	462,791	0.53%
23	BENGAL WINDSOR THERMOPLASTICS PLC	440,000	49.70	21,869,641	25.00	24.40	24.70	10,868,000	(11,001,641)	1.70%
24	BSRM STEELS LIMITED	214,302	140.36	30,078,733	86.60	85.90	86.25	18,483,548	(11,595,185)	2.34%
25	GOLDEN SON LTD.	25,000	25.97	649,126	16.70	16.60	16.65	416,250	(232,876)	0.05%
26	NAVANA CNG LIMITED	33,846	40.02	1,354,438	22.00	22.40	22.20	751,381	(603,057)	0.11%
27	RUNNER AUTOMOBILES PLC	160,691	54.77	8,800,901	42.90	42.00	42.45	6,821,333	(1,979,568)	0.69%
28	S. ALAM COLD ROLLED STEELS LTD	396,680	49.55	19,655,464	14.80	14.70	14.75	5,851,030	(13,804,434)	1.53%
29	SINGER BANGLADESH LIMITED	117,190	178.58	20,927,468	81.60	81.90	81.75	9,580,283	(11,347,185)	1.63%
	Sector Total:	**1,915,392**		**143,398,343**				**68,510,460**	**(74,887,883)**	**11.16%**

M.J. Abedin & Co. Chartered Accountants

Prime Bank First Mutual Fund

PORTFOLIO STATEMENT

As at June 30, 2026

Annexure 'A'

(Amount in Tk.)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of To. Inv.
			Rate	Total	DSE	CSE	Average			
FINANCIAL INSTITUTIONS										
30	BANGLADESH INDUSTRIAL FIN. CO. LTD.	100,000	38.86	3,885,530	4.20	4.10	4.15	415,000	(3,470,530)	0.30%
31	DBH FINANCE PLC	361,855	47.94	17,347,190	41.00	38.10	39.55	14,311,365	(3,035,825)	1.35%
32	IDLC FINANCE PLC	806,842	53.60	43,244,417	41.40	41.70	41.55	33,524,285	(9,720,132)	3.37%
33	ISLAMIC FINANCE & INVESTMENT PLC	350,000	29.81	10,434,674	10.50	10.50	10.50	3,675,000	(6,759,674)	0.81%
34	LANKABANGLA FINANCE PLC	243,347	29.16	7,095,798	16.60	16.60	16.60	4,039,560	(3,056,238)	0.55%
35	UTTARA FINANCE AND INVESTMENTS LIMITE	268,854	75.99	20,431,326	13.20	13.00	13.10	3,521,987	(16,909,339)	1.59%
	Sector Total:	**2,130,898**		**102,438,935**				**59,487,198**	**(42,951,737)**	**7.98%**
FOOD AND ALLIED										
36	BATBC LIMITED	242,242	406.40	98,447,350	219.60	220.80	220.20	53,341,688	(45,105,662)	7.66%
37	GOLDEN HARVEST AGRO INDUSTRIES LTD	369,227	24.95	9,211,420	16.10	16.00	16.05	5,926,093	(3,285,327)	0.72%
38	OLYMPIC INDUSTRIES LTD.	30,062	151.24	4,546,562	155.00	159.90	157.45	4,733,262	186,700	0.35%
	Sector Total:	**641,531**		**112,205,332**				**64,001,044**	**(48,204,288)**	**8.74%**
FUEL AND POWER										
39	ASSOCIATED OXYGEN LIMITED	87,000	32.98	2,869,459	18.40	18.40	18.40	1,600,800	(1,268,659)	0.22%
40	DHAKA ELECTRIC SUPPLY COMPANY LTD.	130,443	76.41	9,967,306	25.00	25.50	25.25	3,293,686	(6,673,620)	0.78%
41	JAMUNA OIL COMPANY LIMITED	121,588	184.73	22,460,756	186.50	186.00	186.25	22,645,765	185,009	1.75%
42	LINDE BANGLADESH LIMITED	15,000	1,170.25	17,553,811	715.20	712.50	713.85	10,707,750	(6,846,061)	1.37%
43	MEGHNA PETROLEUM LIMITED	70,800	195.23	13,822,241	217.10	218.00	217.55	15,402,540	1,580,299	1.08%
44	POWER GRID CO. OF BANGLADESH LTD.	800,000	64.16	51,328,730	39.60	40.20	39.90	31,920,000	(19,408,730)	4.00%
45	SUMMIT POWER LIMITED	1,035,006	51.05	52,840,102	15.50	15.60	15.55	16,094,343	(36,745,759)	4.11%
46	TITAS GAS TRANSMISSION AND DISTRIBUTIC	218,960	78.13	17,106,334	18.20	18.20	18.20	3,985,072	(13,121,262)	1.33%
	Sector Total:	**2,478,797**		**187,948,738**				**105,649,956**	**(82,298,782)**	**14.63%**
G-SEC (T.BOND)										
47	05Y BGTB 15/05/2029 [C.R 12.40%]	250,000	100.24	25,060,265	105.97	105.97	105.97	26,492,500	1,432,235	1.95%
48	15Y BGTB 27/03/2040 [C.R 12.28%]	100,000	99.23	9,923,060	116.25	116.25	116.25	11,625,000	1,701,940	0.77%
49	20Y BGTB 25/01/2043 [C.R 8.89%]	250,000	77.72	19,430,825	90.35	90.35	90.35	22,587,500	3,156,675	1.51%
50	5Y BGTB 13/12/2028 [C.R 10.35%]	198,000	93.55	18,522,466	99.99	99.99	99.99	19,798,020	1,275,554	1.44%
	Sector Total:	**798,000**		**72,936,616**				**80,503,020**	**7,566,404**	**5.68%**
INSURANCE										
51	DELTA LIFE INSURANCE COMPANY LTD	44,293	113.43	5,024,128	80.60	80.00	80.30	3,556,728	(1,467,400)	0.39%
52	FAREAST ISLAMI LIFE INSURANCE CO. LTD.	194,463	100.53	19,549,140	22.80	26.40	24.60	4,783,790	(14,765,350)	1.52%
53	GREEN DELTA INSURANCE PLC	170,500	77.39	13,195,493	67.00	66.00	66.50	11,338,250	(1,857,243)	1.03%
54	NITOL INSURANCE PLC	17,955	37.96	681,638	34.30	32.40	33.35	598,799	(82,839)	0.05%
55	PEOPLES INSURANCE PLC	84,190	52.92	4,455,729	63.60	61.10	62.35	5,249,247	793,518	0.35%
56	PHOENIX INSURANCE PLC	96,302	42.48	4,090,842	43.60	43.50	43.55	4,193,952	103,110	0.32%
57	PRIME ISLAMI LIFE INSURANCE LTD.	169,849	89.91	15,270,739	42.00	42.80	42.40	7,201,598	(8,069,141)	1.19%
	Sector Total:	**777,552**		**62,267,709**				**36,922,363**	**(25,345,346)**	**4.85%**

M.J. Abedin & Co. Chartered Accountants

Prime Bank First Mutual Fund

PORTFOLIO STATEMENT

As at June 30, 2026

Annexure 'A'

(Amount in Tk.)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of To. Inv.
			Rate	Total	DSE	CSE	Average			
MISCELLANEOUS										
58	BEXIMCO LTD.	52,500	110.65	5,809,104	29.30	29.40	29.35	1,540,875	(4,268,229)	0.45%
	Sector Total:	**52,500**		**5,809,104**				**1,540,875**	**(4,268,229)**	**0.45%**
PHARMACEUTICALS AND CHEMICALS										
59	ACME LABORATORIES LTD.	544,373	89.68	48,821,097	82.40	81.70	82.05	44,665,805	(4,155,293)	3.80%
60	ADVANCED CHEMICAL INDUSTRIES PLC	56,131	221.74	12,446,686	201.90	204.00	202.95	11,391,786	(1,054,899)	0.97%
61	AFC AGRO BIOTECH LTD.	193,381	36.21	7,002,644	8.30	8.10	8.20	1,585,724	(5,416,920)	0.55%
62	IBN SINA PHARMACEUTICAL INDUSTRY PLC	13,168	316.71	4,170,409	319.60	335.00	327.30	4,309,886	139,478	0.32%
63	KEYA COSMETICS LIMITED	1,100,673	12.21	13,438,188	5.30	5.40	5.35	5,888,601	(7,549,587)	1.05%
64	RECKITT BENCHKISER (BD) PLC	315	3,494.72	1,100,835	3,369.20	3,086.60	3,227.90	1,016,789	(84,047)	0.09%
65	RENATA PLC	2,950	1,144.65	3,376,731	456.00	0.00	456.00	1,345,200	(2,031,531)	0.26%
66	SQUARE PHARMACEUTICALS PLC	347,600	212.59	73,895,059	224.00	224.20	224.10	77,897,160	4,002,101	5.75%
	Sector Total:	**2,258,591**		**164,251,649**				**148,100,951**	**(16,150,698)**	**12.79%**
SERVICES AND REAL ESTATE										
67	SUMMIT ALLIANCE PORT LIMITED	309,455	92.57	28,644,877	52.80	52.70	52.75	16,323,751	(12,321,126)	2.23%
	Sector Total:	**309,455**		**28,644,877**				**16,323,751**	**(12,321,126)**	**2.23%**
TANNERY INDUSTRIES										
68	APEX FOOTWEAR LIMITED	2,094	177.37	371,407	205.60	205.50	205.55	430,422	59,015	0.03%
69	APEX TANNERY LIMITED	7,839	126.82	994,157	105.10	102.00	103.55	811,728	(182,429)	0.08%
	Sector Total:	**9,933**		**1,365,564**				**1,242,150**	**(123,414)**	**0.11%**
TELECOMMUNICATION										
70	BANGLADESH SUBMARINE CABLES PLC	89,117	149.40	13,313,855	157.50	157.00	157.25	14,013,648	699,793	1.04%
71	GRAMEEN PHONE LTD.	81,000	297.48	24,095,853	259.60	261.00	260.30	21,084,300	(3,011,553)	1.88%
	Sector Total:	**170,117**		**37,409,709**				**35,097,948**	**(2,311,760)**	**2.91%**
TEXTILE										
72	ENVOY TEXTILES LIMITED	40,192	49.80	2,001,547	56.20	54.40	55.30	2,222,618	221,070	0.16%
73	GENERATION NEXT FASHIONS LTD.	1,193,000	8.93	10,650,461	3.10	3.10	3.10	3,698,300	(6,952,161)	0.83%
74	MATIN SPINNING MILLS PLC	5,481	46.37	254,179	55.70	55.80	55.75	305,566	51,387	0.02%
75	SHARP INDUSTRIES PLC	92,771	117.60	10,909,569	21.60	21.50	21.55	1,999,215	(8,910,354)	0.85%
76	SQUARE TEXTILES PLC	559,937	58.03	32,494,164	50.60	51.00	50.80	28,444,800	(4,049,364)	2.53%
	Sector Total:	**1,891,381**		**56,309,919**				**36,670,498**	**(19,639,421)**	**4.38%**

M.J. Abedin & Co. Chartered Accountants

Prime Bank First Mutual Fund

PORTFOLIO STATEMENT

As at June 30, 2026

Annexure 'A'

(Amount in Tk.)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of To. Inv.
			Rate	Total	DSE	CSE	Average			
TRAVEL AND LEISURE										
77	UNITED AIRWAYS (BD) LTD.	297,799	12.77	3,801,475	0.00	0.00	0.00	0	(3,801,475)	0.30%
	Sector Total:	**297,799**		**3,801,475**				**0**	**(3,801,475)**	**0.30%**

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						
CLOSE-END MUTUAL FUNDS										
78	EBL NRB MUTUAL FUND	800,000	6.36	5,088,449	3.10	2,480,000	(2,608,449)	4,202,400	(886,049)	0.40%
79	FIRST JANATA BANK MUTUAL FUND	200,000	5.51	1,102,013	3.10	620,000	(482,013)	1,074,400	(27,613)	0.09%
80	GRAMEEN ONE : SCHEME TWO	185,357	16.88	3,128,904	12.85	2,381,837	(747,067)	2,678,409	(450,496)	0.24%
81	GREEN DELTA MUTUAL FUND	300,000	7.59	2,276,087	3.70	1,110,000	(1,166,087)	2,246,550	(29,537)	0.18%
82	NCCBL MUTUAL FUND-1	1,700,000	8.76	14,898,226	4.45	7,565,000	(7,333,226)	13,366,250	(1,531,976)	1.16%
83	POPULAR LIFE FIRST MUTUAL FUND	1,400,000	5.53	7,736,189	3.20	4,480,000	(3,256,189)	7,736,189	-	0.60%
	Sector Total:	**4,585,357**		**34,229,869**		**18,636,837**	**(15,593,032)**	**31,304,198**	**(2,925,671)**	**2.67%**
	Grand Total:	**23,172,415**		**1,215,656,983**		**811,540,610**	**(404,116,373)**	**824,207,970**	**(391,449,013)**	**94.65%**

M. J. Abedin & Co. Chartered Accountants

PRIME BANK 1ST ICB AMCL MUTUAL FUND
Profit on Sale of Investments
For the Year ended June 30, 2026

Annexure 'B'
(Amount in Tk.)

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/ (Loss)
BANKS						
1	EASTERN BANK PLC	176,250	25.39	20.48	4,474,536	865,535
2	JAMUNA BANK PLC	302,500	23.93	17.92	7,238,109	1,817,642
3	NCC BANK PLC	612,200	16.12	11.93	9,869,306	2,563,106
4	TRUST BANK PLC	85,000	17.96	17.41	1,526,175	45,985
5	UTTARA BANK PLC	127,122	24.07	12.29	3,059,319	1,496,603
					Sub Total:	**6,788,871**
FINANCIAL INSTITUTIONS						
6	BANGLADESH INDUSTRIAL FIN. CO. L	84,612	1.50	38.86	126,601	(3,161,024)
7	FIRST FINANCE LIMITED	28,537	2.29	16.53	65,471	(406,345)
8	ILFSL	345,156	0.33	59.38	113,617	(20,380,297)
9	PRIME FINANCE & INVESTMENT LTD.	84,672	1.00	117.55	84,460	(9,868,310)
10	UTTARA FINANCE AND INVESTMENTS	124,435	13.03	76.00	1,621,036	(7,835,780)
					Sub Total:	**(41,651,756)**
G-SEC (T.BOND)						
11	2Y BGTB 03/01/2026 [C.R 11.60%]	100,000	100.00	99.49	10,000,000	50,880
					Sub Total:	**50,880**
INSURANCE						
12	PEOPLES INSURANCE PLC	192,860	60.37	52.92	11,642,669	1,435,904
13	PHOENIX INSURANCE PLC	30,000	45.39	42.48	1,361,588	87,188
14	PRAGATI INSURANCE PLC	28,622	60.23	50.80	1,723,783	269,670
15	RELIANCE INSURANCE LTD	100	68.17	45.90	6,817	2,226
16	REPUBLIC INSURANCE PLC	5,063	35.21	30.20	178,277	25,381
17	SENA INSURANCE PLC	113,157	64.38	48.09	7,284,819	1,842,994
					Sub Total:	**3,663,362**
PHARMACEUTICALS AND CHEMICALS						
18	ACME PESTICIDES LIMITED	250,000	15.78	31.98	3,945,327	(4,049,623)
19	AFC AGRO BIOTECH LTD.	160,163	4.99	36.21	798,879	(5,000,893)
					Sub Total:	**(9,050,516)**
TANNERY INDUSTRIES						
20	APEX FOOTWEAR LIMITED	55,291	229.19	192.17	12,672,254	2,047,155
					Sub Total:	**2,047,155**
TELECOMMUNICATION						
21	ROBI AXIATA PLC	183,308	30.48	24.50	5,586,907	1,096,049
					Sub Total:	**1,096,049**
TEXTILE						
22	ENVOY TEXTILES LIMITED	5,000	55.96	49.80	279,799	30,799
23	FAMILYTEX (BD) LIMITED	385,875	1.00	8.83	384,910	(3,022,597)
24	GENERATION NEXT FASHIONS LTD.	10,000	2.19	8.93	21,945	(67,330)
25	TALLU SPINNING MILLS LTD.	110,000	6.08	29.79	669,323	(2,607,809)
					Sub Total:	**(5,666,937)**
Grand Total:					84,735,924	**(42,722,893)**

M.J. Abedin & Co. Chartered Accountants

PRIME BANK FIRST ICB AMCL MUTUAL FUND
DIVIDEND INCOME
For the Year ended June 30, 2026

Annexure 'C'
(Amount in Tk.)

SI	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Gross Dividend
1	ACME LABORATORIES LTD.	18-Nov-25	544,373	10.00	35.00	1,905,305.50
2	ACME PESTICIDES LIMITED	20-Nov-25	250,000	10.00	0.01	250.00
3	ADVANCED CHEMICAL INDUSTRIES PLC	19-Nov-25	51,131	10.00	25.00	127,827.50
4	AFTAB AUTOMOBILES LIMITED	18-Nov-25	103,723	10.00	10.00	103,723.00
5	APEX FOOTWEAR LIMITED	20-Oct-25	9,000	10.00	25.00	22,500.00
6	BANGLADESH STEEL RE-ROLLING MILLS L	10-Nov-25	58,300	10.00	50.00	291,500.00
7	BANGLADESH SUBMARINE CABLES PLC	22-Oct-25	89,117	10.00	40.00	356,468.00
8	BATBC LIMITED	1-Apr-26	232,242	10.00	30.00	696,726.00
9	BENGAL WINDSOR THERMOPLASTICS PLC	19-Nov-25	440,000	10.00	5.00	220,000.00
10	BSRM STEELS LIMITED	10-Nov-25	214,302	10.00	50.00	1,071,510.00
11	CROWN CEMENT PLC	16-Nov-25	107,313	10.00	21.00	225,357.30
12	DBH FINANCE PLC	4-Jun-26	361,855	10.00	15.00	542,782.50
13	DBH FINANCE PLC (FRAC. DIV)					21.51
14	DELTA LIFE INSURANCE COMPANY LTD	7-Jun-26	44,293	10.00	35.00	155,025.50
15	DHAKA BANK PLC	18-May-26	111,300	10.00	10.00	111,300.00
16	GOLDEN HARVEST AGRO INDUSTRIES LTD	23-Nov-25	369,227	10.00	1.00	36,922.70
17	GRAMEEN ONE : SCHEME TWO	3-Sep-25	185,357	10.00	7.50	139,017.75
18	GRAMEEN PHONE LTD.	13-Aug-25	81,000	10.00	110.00	891,000.00
19	GRAMEEN PHONE LTD.	3-Mar-26	81,000	10.00	105.00	850,500.00
20	GREEN DELTA INSURANCE PLC	8-Mar-26	170,500	10.00	27.00	460,350.00
21	HEIDELBERG MATERIALS BANGLADESH P	20-May-26	35,327	10.00	11.00	38,859.70
22	IBN SINA PHARMACEUTICAL INDUSTRY PL	26-Oct-25	3,168	10.00	64.00	20,275.20
23	IDLC FINANCE PLC	19-Apr-26	768,421	10.00	15.00	1,152,631.50
24	IDLC FINANCE PLC (FRAC. DIV)					1.84
25	JAMUNA BANK PLC	3-Jun-26	625,000	10.00	29.00	1,812,500.00
26	JAMUNA OIL COMPANY LIMITED	24-Dec-25	121,588	10.00	180.00	2,188,584.00
27	LINDE BANGLADESH LIMITED	29-Apr-26	15,000	10.00	100.00	150,000.00
28	MEGHNA PETROLEUM LIMITED	10-Dec-25	70,800	10.00	200.00	1,416,000.00
29	NAVANA CNG LIMITED	18-Nov-25	33,846	10.00	10.00	33,846.00
30	NCC BANK PLC	21-May-26	1,100,000	10.00	17.00	1,870,000.00
31	NITOL INSURANCE PLC	10-May-26	17,955	10.00	10.00	17,955.00
32	OLYMPIC INDUSTRIES PLC	17-Nov-25	30,062	10.00	30.00	90,186.00
33	PEOPLES INSURANCE PLC	20-May-26	277,050	10.00	10.50	290,902.50
34	PHOENIX INSURANCE PLC	9-Jun-26	106,302	10.00	12.00	127,562.40
35	PRAGATI INSURANCE LTD.(FRAC. DIV)					22.85
36	PREMIER CEMENT MILLS PLC	16-Nov-25	267,766	10.00	10.00	267,766.00
37	RAK CERAMICS (BD) LIMITED	25-Feb-26	722,903	10.00	10.00	722,903.00
38	RECKITT BENCHKISER (BD) PLC	21-May-26	315	10.00	1,730.00	54,495.00
39	RENATA PLC	17-Nov-25	2,950	10.00	55.00	16,225.00
40	REPUBLIC INSURANCE COMPANY LTD.(FRAC. DIV)					2.71
41	RUNNER AUTOMOBILES PLC	25-Nov-25	160,691	10.00	10.00	160,691.00
42	SENA INSURANCE PLC	9-Mar-26	100,000	10.00	15.00	150,000.00
43	SHAHJALAL ISLAMI BANK PLC	30-Apr-26	200,014	10.00	13.00	260,018.20
44	SHARP IND. LTD.(FRAC. DIV)					10.71
45	SOUTHEAST BANK PLC	21-May-26	393,702	10.00	3.00	118,110.60
46	SQUARE PHARMACEUTICALS PLC	16-Nov-25	331,101	10.00	120.00	3,973,212.00
47	SQUARE TEXTILES PLC	16-Nov-25	559,937	10.00	32.00	1,791,798.40
48	SUMMIT ALLIANCE PORT LIMITED	27-Nov-25	309,455	10.00	18.00	557,019.00
49	SUMMIT POWER LIMITED	11-Nov-25	1,035,006	10.00	10.50	1,086,756.30
50	TITAS GAS TRANSMISSION AND DISTRIBU	17-Nov-25	218,960	10.00	2.00	43,792.00
					Total	26,620,214

M.J. Abedin & Co. Chartered Accountants

PRIME BANK FIRST ICB AMCL MUTUAL FUND

DIVINEND RECEIVABLE

As at June 30, 2026

Annexure 'D'
(Amount in Tk.)

Sl	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Gross Dividend
1	DHAKA BANK PLC	18-May-26	111,300.00	10.00	10.00	111,300.00
2	JAMUNA BANK PLC	3-Jun-26	625,000.00	10.00	29.00	1,812,500.00
3	NCC BANK PLC	21-May-26	1,100,000.00	10.00	17.00	1,870,000.00
4	SOUTHEAST BANK PLC	21-May-26	393,702.00	10.00	3.00	118,110.60
5	HEIDELBERG MATERIALS BANGLADESH PLC	20-May-26	35,327.00	10.00	11.00	38,859.70
6	DBH FINANCE PLC	4-Jun-26	361,855.00	10.00	15.00	542,782.50
7	LINDE BANGLADESH LIMITED	29-Apr-26	15,000	10	100	150,000.00
8	DELTA LIFE INSURANCE COMPANY LTD	7-Jun-26	44,293.00	10.00	35.00	155,025.50
9	NITOL INSURANCE PLC	10-May-26	17,955.00	10.00	10.00	17,955.00
10	PEOPLES INSURANCE PLC	20-May-26	277,050.00	10.00	10.50	290,902.50
11	PHOENIX INSURANCE PLC	9-Jun-26	106,302.00	10.00	12.00	127,562.40
12	ASSOCIATED OXYEZEN	25-Jan-24	87,000.00	10.00	10.00	8,700.00
13	AFC AGRO BIOTECH LTD.	17-Nov-22	353,544	10	0.5	17,677.20
14	RECKITT BENCHKISER (BD) PLC	21-May-26	315.00	10.00	1,730.00	54,495.00
					Total	5,315,870

Note 13: Provision For Dividend Receivable as on June-2026 (FY-2025-2026)

Sl	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Gross Dividend
1	ASSOCIATED OXYEZEN	25-Jan-24	87,000.00	10.00	10.00	8,700.00
2	AFC AGRO BIOTECH LTD.	17-Nov-22	353,544	10	0.5	17,677.20
						26,377.20

M.J. Abedin & Co. Chartered Accountants

ICB Asset Management Company Limited

Green City Edge, 89, Kakrail, Dhaka-1000.

Shares, Dividend & Securities Reconciliation Department

Valuation of Mutual Funds of PRIME Bank 1st ICB AMCL MUTUAL FUND (As on 30 June 2026)

Annexure 'E'

Close-end Mutual Funds

Sl. No.	Name of the Mutual Fund	Face Value	No. of Units	Acquiring Price (Tk.)	Cost Price Per Unit	Total Market Price (as of reportig date)	Average Market Price Per Unit (Tk.)	Unrealized Profit/Loss (based on AMP)	Unrealized Gain/(Loss) per Unit	Particular Funds NAV	85% of Last NAV (Tk./Unit)	Unrealized Loss (based on NAV) Or Required Provision	Unrealized Loss Recover	Fair Market Value	Unrealized Gain/ Loss (based on Fair Value)
A	B	C	D	E	F = (E / D)	G = (H × D)	H	I = (G - E)	J = (I / D)	K	L= (K × 85%)	M	N	O = (G + N)	P = (O - E)
1	EBL NRB MUTUAL FUND	10	800,000	5,088,449	6.36	2,480,000	3.10	(2,608,449)	(3.26)	6.18	5.25	(886,049)	1,722,400	4,202,400	(886,049)
2	FIRST JANATA BANK MUTUAL FUND	10	200,000	1,102,013	5.51	620,000	3.10	(482,013)	(2.41)	6.32	5.37	(27,613)	454,400	1,074,400	(27,613)
3	GRAMEEN ONE : SCHEME TWO	10	185,357	3,126,904	16.88	2,381,837	12.85	(747,067)	(4.03)	17.00	14.45	(450,496)	296,571	2,678,409	(450,496)
4	GREEN DELTA MUTUAL FUND	10	300,000	2,276,087	7.59	1,110,000	3.70	(1,166,087)	(3.89)	**8.81**	7.49	(29,537)	1,136,550	2,246,550	(29,537)
5	NCCBL MUTUAL FUND-1	10	1,700,000	14,898,226	8.76	7,565,000	4.45	(7,333,226)	(4.31)	**9.25**	7.86	(1,531,976)	5,801,250	13,366,250	(1,531,976)
6	POPULAR LIFE FIRST MUTUAL FUND	10	1,400,000	7,736,189	5.53	4,480,000	3.20	(3,256,189)	(2.33)	7.39	6.28	-	3,256,189	7,736,189	-
Grand Total			**4,585,357**	**34,229,869**		**18,636,837**		**(15,593,032)**	(3.40)		-	**(2,925,671)**	**12,667,360**	**31,304,198**	**(2,925,671)**

GREEN DELTA MUTUAL FUND NAV Post Date:02-03-2026 due to cancel Asset Manager (LRG)
NCCBL MUTUAL FUND-1 NAV Post Date:02-03-2026 due to cancel Asset Manager (LRG)

M.J.Abedin & Co. Chartered Accountants

PRIME BANK 1ST ICB AMCL MUTUAL FUND
Disclosure as per clause 7 Rule 81 7th schedule of BSEC Mutual Fund Rules 2025

Annexure-F

Particular	30-Jun-26	30-Jun-25	30-Jun-24
1.NAV Per Unit:			
NAV Per Unit at Cost	12.70	12.87	12.56
NAV Per Unit at Market Value	8.79	7.62	7.90
2.Total Income Per Unit:			
a)Capital Gain / (Loss) from Sale of Investments & Other Income	-0.43	(0.03)	0.08
b)Dividend, Profit, or Interest Income Received from Investments	0.42	0.50	0.32
c)Gain from Sale of Investments to Third Parties	-	-	-
d)Transfer from Previous Year's Reserve to Revenue Account	-	-	-
3.Expense,Depreciation & Write-offs per unit			
a) Total operating expense	(0.16)	(0.16)	(0.17)
b) Depreciation & Write-off	-	-	-
c) Provision for Diminution in Value of Investments & others	1.33	(0.59)	(2.00)
4. Weighted average Earnings per unit	1.17	(0.28)	(1.77)
5. Unrealized Gain / Unprovided Diminution in Value Per Unit:			
a) Unrealized gain per unit	(1.34)	0.59	(2.00)
6. Lowest and highest Trading market price per unit:			
a)Lowest price	3.80	4.10	4.20
b) Highest Price	7.00	6.80	10.20