Q3

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

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

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ICB ASSET MANGEMENT PLC.
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Quarterly Accounts(9 months)

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

Particulars	Notes	March 31, 2026 BDT	June 30, 2025 BDT
Assets			
A) Investments (Market Value)		**77,49,65,045**	**75,90,10,296**
Listed Securities	5.00	77,49,65,045	75,90,10,296
Non-listed Securities		-	-
B) Deposit		**-**	**-**
Banks	6.00	-	-
C) Other Current Assets		**4,52,95,590**	**1,85,32,900**
Cash and Cash Equivalents	7.00	3,99,53,829	1,12,87,896
Others	8.00	53,41,761	72,45,004
Total Assets (A+B+C)		**82,02,60,635**	**77,75,43,196**
Equity and Liabilities			
D) Unit Holder's Equity		**80,74,93,972**	**76,16,37,378**
Unit Capital	9.00	1,00,00,00,000	1,00,00,00,000
Retained Earnings	10.00	(19,31,71,923)	(23,90,28,516)
Dividend Equalization Reserve	11.00	6,65,894	6,65,894
E) Liabilities		**1,27,66,663**	**1,59,05,818**
Unclaimed/ Dividend Payable	12.00	26,69,499	26,71,743
Current Liabilities	13.00	1,00,97,164	1,32,34,075
Total Equity and Liabilities (D+E)		**82,02,60,635**	**77,75,43,196**
Non-Performing Investments (Deficit Value)	14.00	15,73,74,150	12,47,07,613
Net Asset Value (NAV) per unit Tk. 10 each			
NAV-at Cost Value	15.00	**12.64**	**12.87**
NAV-at Market Value	16.00	**8.07**	**7.62**

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

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

CEO
(ICB Asset Management PLC.)

Chairman, Trustee
(Investment Corporation of Bangladesh)

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

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

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

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

Particulars	Notes	Jul 01, 2025 to Mar 31, 2026	Jul 01, 2024 to Mar 31, 2025	Jan 01, 2026 to Mar 31, 2026	Jan 01, 2025 to Mar 31, 2025
		BDT	BDT	BDT	BDT
A) Income		**(1,03,18,356)**	**4,20,04,248**	**(2,54,18,106)**	**92,51,888**
Profit on Sale of Investments	17.00	(4,15,65,872)	6,77,178	(2,97,35,868)	-
Dividend from Investment in Securities	18.00	1,92,12,643	3,19,49,621	21,83,753	73,32,060
Interest on Bank Deposits and Bonds	19.00	1,20,34,872	93,77,448	21,34,009	19,19,829
B) Expenses		**1,21,44,885**	**1,23,63,033**	**42,62,901**	**42,62,745**
Management Fee	20.00	89,41,696	90,24,122	30,23,037	29,26,329
Trustee Fee	21.00	7,50,000	7,50,000	2,50,000	2,50,000
Custodian Fee	22.00	5,89,265	5,90,481	1,89,466	1,91,044
BSEC Fee	23.00	6,05,620	6,07,184	2,19,239	2,04,039
Listing Fee	24.00	10,00,000	10,00,000	5,00,000	5,00,000
Audit Fee		40,250	34,500	-	-
Other Operating Expenses	25.00	2,18,054	3,56,746	81,159	1,91,333
Profit Before Provision (A-B)		**(2,24,63,241)**	**2,96,41,214**	**(2,96,81,007)**	**49,89,143**
(Provision)/Write back of Provision against Diminution in Value of Investment	26.00	6,83,19,835	(97,28,000)	6,44,13,797	(17,00,229)
Profit for the period		**4,58,56,594**	**1,99,13,214**	**3,47,32,790**	**32,88,915**
Earnings Per Unit (EPU)	27.00	**0.46**	**0.20**	**0.35**	**0.03**

The financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of
Prime Bank 1st ICB AMCL Mutual Fund

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

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

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

ICB ASSET MANAGEMENT PLC.

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

Particulars	Unit Capital	Dividend Equalization Reserve	Retained Earnings	Total Equity
	BDT	BDT	BDT	BDT
Balance as at July 01, 2025	**1,00,00,00,000**	**6,65,894**	**(23,90,28,516)**	**76,16,37,378**
Profit/(Loss) for the period	-	-	4,58,56,594	4,58,56,594
Balance as at March 31, 2026	**1,00,00,00,000**	**6,65,894**	**(19,31,71,923)**	**80,74,93,972**

As at March 31, 2025

Particulars	Unit Capital	Dividend Equalization Reserve	Retained Earnings	Total Equity
	BDT	BDT	BDT	BDT
Balance as at July 01, 2024	**1,00,00,00,000**	**6,65,894**	**(21,10,00,298)**	**78,96,65,596**
Profit/(Loss) for the period	-	-	1,99,13,214	1,99,13,214
Balance as at March 31, 2025	**1,00,00,00,000**	**6,65,894**	**(19,10,87,084)**	**80,95,78,810**

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

CEO
(ICB Asset Management PLC.)

Chairman, Trustee
(Investment Corporation of Bangladesh)

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

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

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

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

Particulars	Notes	Jul 01, 2025 to Mar 31, 2026	Jul 01, 2024 to Mar 31, 2025
		BDT	BDT
A) Cash Flows from Operating Activities			
Dividend Received from Investment in Securities	28.00	2,09,76,818	2,86,82,029
Interest Received on Bank Deposits and Bonds	29.00	1,20,79,958	85,49,106
Profit on Sale of Investment	17.00	(4,15,65,872)	6,77,178
Payment of Fees & Expenses	30.00	(1,51,87,814)	(1,64,01,664)
Net Cash Generated from Operating Activities	31.00	**(2,36,96,910)**	**2,15,06,649**
B) Cash Flows from Investing Activities			
Sale of Securities (at Cost)	32.00	8,85,78,486	1,79,55,116
Purchase of Securities	33.00	(3,62,13,400)	(6,50,14,377)
Share Application Money		-	(5,04,24,258)
Refund of Share Application Money		-	5,04,24,258
Investment in New FDR		-	-
Encashment of FDR		-	2,95,00,000
Net Cash Inflow from/(Used in) Investing Activities		**5,23,65,086**	**(1,75,59,261)**
C) Cash Flows from Financing Activities			
Dividend Cradited to investors account during the Period	12.00	(2,244)	(2,543)
Net Cash Used in Financing Activities		**(2,244)**	**(2,543)**
Net Cash Increase/(Decrease) (A+B+C)		**2,86,65,931**	**39,44,844**
Cash or Cash Equivalents at the Beginning of the period		1,12,87,896	1,12,86,698
Cash or Cash Equivalents at the End of the period		**3,99,53,828**	**1,52,31,542**
Net Operating Cash Flow Per Unit (NOCFPU)	34.00	**(0.24)**	**0.22**

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

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

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

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

1.00 Introduction

1.01 Legal status and Nature of The Fund

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

The 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 'market-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, Bangladesh 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 will be 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 will also be charged in profit and loss account ;

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

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

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

2.03 Reporting Period

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

2.04 Basis of Measurement

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

2.05 Functional and Presentation Currency

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

2.06 Use of Estimates and Judgments

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

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

2.07 Taxation

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

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

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

2.08 Financial Risk Management

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

2.09 Comparative information

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

2.10 Components of Financial Statements

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

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

3.00 Significant accounting policies

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

3.01 Investment Policy

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

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 ;

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

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

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

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

3.03 Net Asset Value (NAV) calculation

NAV per unit is being calculated as per Rule 72 (1) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 and 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).

ICB Asset Management PLC.

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 March 31, 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 21.

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.

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

3.13 Earnings Per Unit

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

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.

Notes	Particulars	Mar 31, 2026	June 30, 2025
		BDT	BDT
05.00	**Investment in Listed Securities - at Market Value**		
	Shares (N: 5.01)	62,54,92,332	60,43,19,315
	Bonds (N: 5.02)	11,80,22,473	12,35,39,401
	Close-end Mutual Fund (N: 5.03)	3,14,50,240	3,11,51,581
	Total	**77,49,65,045**	**75,90,10,296**

Sector-Wise Break up of Listed Securities is as Follows

	Sector/category	As at March 31, 2026		As at June 30, 2025	
		Total Cost Price (BDT)	Total Market/Fair Value Price (BDT)	Total Cost Price (BDT)	Total Market/Fair Value Price (BDT)
05.01	**Shares**				
	Banks	5,33,61,872	3,66,90,010	6,37,20,773	4,24,97,015
	Engineering	14,33,98,343	6,12,12,677	14,25,71,280	5,71,11,736
	Food And Allied Products	11,00,75,761	6,02,05,010	11,00,75,791	7,39,23,129
	Fuel And Power	18,79,48,738	9,24,80,131	18,79,48,738	9,84,33,389
	Textiles	5,65,58,919	3,46,97,640	6,08,28,092	3,32,39,199
	Pharmaceuticals And Chemical	16,29,22,454	13,85,33,946	16,90,72,795	13,07,54,512
	Services	2,86,44,877	1,51,47,822	2,86,44,877	66,22,337
	Cement	5,31,12,346	2,54,48,083	5,31,12,346	2,79,92,444
	Miscellaneous	58,09,104	57,82,875	58,09,104	57,82,875
	Tannery Industries	58,48,023	55,98,898	89,78,422	83,44,088
	Ceramic Industry	3,66,76,678	1,63,01,463	3,66,76,678	1,40,24,318
	Insurance	7,80,27,812	4,37,47,725	8,08,02,299	3,71,25,598
	Telecommunication	3,74,09,709	3,22,32,263	3,16,52,940	3,07,48,325
	Travel And Leisure	38,01,475	-	38,01,475	-
	Finance And Leasing	11,18,95,751	5,74,13,789	13,42,12,218	3,77,20,351
	Sub total	**1,07,54,91,862**	**62,54,92,332**	**1,11,79,07,828**	**60,43,19,315**
05.02	**Bonds**				
	Corporate Bond	4,89,50,886	3,63,11,993	4,89,50,886	4,00,11,521
	G-Sec (T.Bond)	7,29,36,616	8,17,10,480	8,28,85,736	8,35,27,880
	Sub total	**12,18,87,502**	**11,80,22,473**	**13,18,36,622**	**12,35,39,401**
05.03	**Close-end Mutual Fund**				
	Funds	3,42,29,869	3,14,50,240	3,42,29,869	3,11,51,581
	Sub total	**3,42,29,869**	**3,14,50,240**	**3,42,29,869**	**3,11,51,581**

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

06.00	**Investments in Money Market**				
	Term Deposits (FDR)			-	-
	Treasury Instruments (T-Bill)			-	-
	Total			**-**	**-**
07.00	**Cash and Cash Equivalents**				
	Main Bank Account (N:7.01)			3,69,32,830	80,72,330
	Dividend Account (N:7.02)			30,20,999	32,15,567
	Total			**3,99,53,829**	**1,12,87,896**
07.01	**Main Bank Accounts with**				
	Name of the Bank and Branches		Account no.		
	Jamuna Bank PLC., Shantinagar Branch	(Operational)	120100001-8731	3,69,32,830	80,72,330
	Sub Total			**3,69,32,830**	**80,72,330**

Notes	Particulars			Mar 31, 2026	June 30, 2025
				BDT	BDT
07.02	**Dividend Accounts with**				
	Name of the Bank and Branches	Year	Account no.		
	IFIC Bank PLC., Principal Branch	20-21	0190216554-041	-	2,52,944
	Dhaka Bank PLC., Kakrail Branch	21-22	1061500000-719	20,45,424	20,07,947
	BRAC Bank PLC., Bijoy Nagar Branch	22-23	2058452340-001	9,75,575	9,54,676
	Sub Total			**30,20,999**	**32,15,567**
08.00	**Other Current Assets**				
	Dividend Receivable		(Annex D)	22,01,430	39,65,604
	Interest Receivable			22,34,314	22,79,399
	Advance and Prepayments (N:8.01)			4,06,017	5,00,000
	Securities and other deposits (N: 8.02)			5,00,000	5,00,000
	Total			**53,41,761**	**72,45,004**
08.01	**Advance and Prepayments**				
	Annual Fee paid to BSEC			1,56,017	-
	Trustee Fee paid to ICB			2,50,000	5,00,000
	Sub total			**4,06,017**	**5,00,000**
08.02	**Securities and Other Deposits**				
	Security money Tk.500,000 has been deposited to CDBL account.			5,00,000	5,00,000
	Sub total			**5,00,000**	**5,00,000**
09.00	**Unit Capital**				
	Number of Units			10,00,00,000	10,00,00,000
	Face Value for Each Unit			10	10
	Size of The Fund/Unit Capital			**1,00,00,00,000**	**1,00,00,00,000**

09.01 Unit holding position

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

Groups	Number of Holder	Percentage of Holding (%)	Number of Units	Total Unit Capital (BDT)
As at March 31, 2026				
Sponsor		20.00	2,00,00,000	20,00,00,000
Institutional Investor		49.00	4,90,00,816	49,00,08,160
Foreign Investors		0.00	3,900	39,000
Public Investors		31.00	3,09,95,284	30,99,52,840
Total	**7,451**	**100**	**10,00,00,000**	**1,00,00,00,000**

10.00	**Retained Earnings**		
	Balance as at July 01	(23,90,28,516)	(21,10,00,298)
	Add: Profit for the period	4,58,56,594	(2,80,28,218)
	Closing Balance	**(19,31,71,923)**	**(23,90,28,516)**
11.00	**Dividend Equalization Reserve**		
	Balance as at July 01	6,65,894	6,65,894
	Closing Balance	**6,65,894**	**6,65,894**
12.00	**Unclaimed/ Dividend Payable**		
	Balance as at July 01	26,71,743	43,96,810
	Less: Dividend Cradited to investors account during the Period	(2,244)	(2,543)
	Less: Paid to Capital Market Stabilization Fund (CMSF)	-	(17,22,524)
	Closing Balance	**26,69,499**	**26,71,743**

Notes	Particulars	Mar 31, 2026	June 30, 2025
		BDT	BDT
12.01	**FY wise break up of dividend payable is as**		
	For the Financial Year 2020-21	-	17,22,524
	Transfer to Capital Market Stabilization Fund (CMSF)	-	**17,22,524**
	For the Financial Year 2021-22	18,20,023	18,20,023
	For the Financial Year 2022-23	8,49,476	8,51,720
	Total	**26,69,499**	**26,71,743**
13.00	**Current Liabilities**		
	Management Fee Annualy Payable to IAMPLC	89,41,696	1,19,15,951
	Custodian Fee Annualy Payable to ICB	5,89,265	7,75,071
	Annual Fee Payable to BSEC	-	37,470
	Interest/Bank Charge on D/A payable	5,25,953	4,65,333
	Audit Fee Payable	40,250	40,250
	Total	**1,00,97,164**	**1,32,34,075**
14.00	**Non Performing Investment**		
	Total Cost Value	24,12,92,744	15,31,05,171
	Less:Total Fair Market Value	(8,39,18,593)	(2,83,97,558)
	Accumulated Erosion/Deficit Value	**15,73,74,150**	**12,47,07,613**

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

Sector/category	As at March 31, 2026		As at June 30, 2025	
	Total Cost Price (BDT)	Fair Market Price (BDT)	Total Cost Price (BDT)	Fair Market Price (BDT)
Equity				
Engineering	3,69,68,317	1,24,94,992	1,73,12,853	43,71,757
Cement	1,04,07,714	16,52,139	-	-
Financial institutions	4,42,08,345	96,64,066	7,84,14,463	92,05,440
Fuel and Power	6,41,65,495	2,81,20,451	-	-
Insurance	1,95,49,140	44,14,310	1,95,49,140	47,93,513
Funds	3,11,00,965	1,62,85,000	11,02,013	6,90,000
Pharmaceuticals And Chemical	2,04,40,832	71,12,135	2,62,40,604	79,13,129
Textiles	1,06,50,461	41,75,500	66,84,624	14,23,719
Travel and Leisure	38,01,475	-	38,01,475	-
Sub Total	**24,12,92,744**	**8,39,18,593**	**15,31,05,171**	**2,83,97,558**

15.00	**Net Asset Value (NAV) Per Unit (At Cost Price)**		
	Total Assets	82,02,60,635	77,75,43,196
	Add: Unrealized Loss/(Gain) (N:26)	45,66,44,188	52,49,64,023
	Total Asset at Cost Price	**1,27,69,04,823**	**1,30,25,07,219**
	Less: Liabilities	(1,27,66,663)	(1,59,05,818)
	Net Asset Value (NAV) of the Fund (numerator)	**1,26,41,38,160**	**1,28,66,01,401**
	Number of Units (denominator)	10,00,00,000	10,00,00,000
	NAV Per Unit at Cost Value	**12.64**	**12.87**
16.00	**Net Asset Value (NAV) Per Unit (At Market Price)**		
	Total Assets	82,02,60,635	77,75,43,196
	Less: Liabilities	(1,27,66,663)	(1,59,05,818)
	Net Asset Value (numerator)	**80,74,93,972**	**76,16,37,378**
	Number of Units (denominator)	10,00,00,000	10,00,00,000
	NAV Per Unit at Market Value	**8.07**	**7.62**

Notes	Particulars		Jul 01, 2025 to Mar 31, 2026 BDT	Jul 01, 2024 to Mar 31, 2025 BDT
17.00	**Profit on Sale of Investments**			
	Listed Securities	(Annex B)	(4,15,65,872)	6,77,178
	Non-listed Securities		-	-
	Total		**(4,15,65,872)**	**6,77,178**
18.00	**Dividend from Investment in Securities**			
	Listed Securities	(Annex C)	1,92,12,643	3,19,49,621
	Non-listed Securities		-	-
	Total		**1,92,12,643**	**3,19,49,621**
19.00	**Interest on Bank Deposits and Bonds**			
	Bank Deposits		1,40,382	2,69,337
	Fixed Deposits (FDR)		-	6,47,438
	Listed Bonds		1,18,94,490	84,60,673
	Total		**1,20,34,872**	**93,77,448**
20.00	**Management Fee**			
	Management Fee for IAMPLC		89,41,696	90,24,122
	Total		**89,41,696**	**90,24,122**
21.00	**Trustee Fee**			
	Trustee Fee for ICB		7,50,000	7,50,000
	Total		**7,50,000**	**7,50,000**
22.00	**Custodian Fee**			
	Custodian Fee for ICB		5,89,265	5,90,481
	Total		**5,89,265**	**5,90,481**
23.00	**BSEC Fee**			
	Annual Fee for BSEC		6,05,620	6,07,184
	Total		**6,05,620**	**6,07,184**
24.00	**Listing Fee**			
	Listing Fee for Dhaka Stock Exchange PLC (N: 24.01)		5,00,000	5,00,000
	Listing Fee for Chittagong Stock Exchange (N: 24.01)		5,00,000	5,00,000
	Total		**10,00,000**	**10,00,000**
24.01	**Calculation**			
	Capital of the Fund (N:9)		1,00,00,00,000	1,00,00,00,000
	Percentage of Listing Fee for Each Exchange (N: 3.1)		0.05	0.05
	Stock Exchange Listing Fee		**5,00,000**	**5,00,000**
25.00	**Other Operating Expenses**			
	Advertisement Expense (*)		1,85,016	1,78,253
	Bank Charges		815	1,424
	CDBL Annual Fee & Connection Charge		-	1,06,000
	CDBL Transaction Charges		9,222	2,094
	Excise Duty		23,000	43,000
	Printing		-	25,975
	Total		**2,18,054**	**3,56,746**

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

Notes	Particulars	Jul 01, 2025 to Mar 31, 2026	Jul 01, 2024 to Mar 31, 2025
		BDT	BDT
26.00	**Provision/Write back of provision against diminution in value of investment**		
	Investment of Marketable Securities (Cost Value)	1,23,16,09,233	1,27,46,32,000
	Less: Investment of Marketable Securities (Fair Value)	(77,49,65,045)	(79,87,98,406)
	Diminution in value of investment as on March 31	**45,66,44,188**	**47,58,33,594**
	Less: Provision already made	(52,49,64,023)	(46,61,05,594)
	Provision/(Write back) Required For the Period	**(6,83,19,835)**	**97,28,000**
27.00	**Earnings Per Unit for the period**		
	Profit for the Period (numerator)	4,58,56,594	1,99,13,214
	Number of Units (denominator)	10,00,00,000	10,00,00,000
	Earnings Per Unit (EPU)	**0.46**	**0.20**
	NB: The Earnings Per Unit (EPU) recorded *substantial increased* of 130.28% compared to the quarterly accounts corresponding to the same period of the previous year. The main reasons increase due to *write back of provision* by Tk. 7,80,47,834.92.		
28.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities (N: 18)	1,92,12,643	3,19,49,621
	Add: Dividend Receivable (Previous Period)	39,65,604	41,94,522
		2,31,78,248	**3,61,44,144**
	Less: Dividend Receivable (N: 8)	(22,01,430)	(74,62,115)
	Total	**2,09,76,818**	**2,86,82,029**
29.00	**Interest Received on Bank Deposits and Bonds**		
	Interest Income on Bank Deposits and Bonds (N:19)	1,20,34,872	93,77,448
	Add: Interest Receivable (Previous Period)	22,79,399	16,23,289
		1,43,14,271	**1,10,00,737**
	Less: Interest Receivable (N:8)	(22,34,314)	(24,51,631)
	Total	**1,20,79,958**	**85,49,106**
30.00	**Payment of Fees & Expenses**		
	Total Expenses	1,21,44,885	1,23,63,033
	Add: Previous period Operating Expenses payable (N: 30.01)	1,27,34,076	1,45,09,248
		2,48,78,961	**2,68,72,281**
	Less: Current period Operating Expenses payable (N: 30.02)	(96,91,147)	(1,04,70,617)
	Total	**1,51,87,814**	**1,64,01,664**
30.01	**Previous period Operating Expenses payable**		
	Current Liabilities (Previous Period)	1,32,34,076	1,48,33,570
	Less: Advance Payment of Fees & Suspense's	(5,00,000)	(3,24,322)
	Total	**1,27,34,076**	**1,45,09,248**
30.02	**Current period Operating Expenses payable**		
	Current Liabilities (N:13)	1,00,97,164	1,07,21,142
	Less: Advance Payment of Fees & Suspense's	(4,06,017)	(2,50,525)
	Total	**96,91,147**	**1,04,70,617**
31.00	**Reconciliation Between Profit and Operating Cash Flows**		
	Profit for the period (N: 27)	4,58,56,594	1,99,13,214
	Provision/(Write back of Provision) (N: 26)	(6,83,19,835)	97,28,000
	A) Operating Cash Flow Before Changes in Working Capital	**(2,24,63,241)**	**2,96,41,214**

Notes	Particulars	Jul 01, 2025 to Mar 31, 2026 BDT	Jul 01, 2024 to Mar 31, 2025 BDT
	Changes in Working capital		
	Decrease/(Increase) of Other Current Assets	18,09,259	(40,95,935)
	(Decrease)/Increase of Current Liabilities	(30,42,929)	(40,38,631)
	B) Changes	**(12,33,670)**	**(81,34,566)**
	Net Cash Generated from Operating Activities (A+B)	**(2,36,96,910)**	**2,15,06,649**
32.00	**Sale of Securities (at Cost)**		
	Investment at Cost Price	8,85,78,486	90,22,222
	Add: Receivable from Broker House (ISTCL) (Previous Period)	0	89,32,893
	Total	**8,85,78,486**	**1,79,55,116**
33.00	**Purchase of Securities**		
	Purchase for Direct Share (Cost Price)	3,62,13,400	2,15,52,797
	Add: Purchase from G-Sec	-	4,34,61,580
	Total	**3,62,13,400**	**6,50,14,377**
34.00	**Net Operating Cash Flows**		
	Net Cash Generated from Operating Activities (numerator)	(2,36,96,910)	2,15,06,649
	Number of Units (denominator)	10,00,00,000	10,00,00,000
	Net Operating Cash Flow Per Unit (NOCFPU)	**(0.24)**	**0.22**

NB: Net Operating Cash Flows Per Unit (NOCFPU) has recorded *substantial decreased* by 210.18% compared to the quarterly accounts corresponding to the same period of the previous year. The main reasons of decreases due to *Capital loss* of Tk. 4,22,43,050.46.

35.00	**Profit and Earnings Per Unit Available for Distribution**		
	Retained Earnings Brought Forward	(23,90,28,516)	(21,10,00,298)
	Add: Profit for the period	4,58,56,594	1,99,13,214
		(19,31,71,922)	**(19,10,87,084)**
	Add: Dividend Equalization Reserve	6,65,894	6,65,894
	Total Reserve and Earnings	**(19,25,06,028)**	**(19,04,21,190)**
	Number of Units	10,00,00,000	10,00,00,000
	Profit Available for Distribution	**(1.93)**	**(1.90)**

36.00 Approval of the Financial Statements

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

CEO
(ICB Asset Management PLC.)

Chairman, Trustee
(Investment Corporation of Bangladesh)

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

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

Prime Bank First Mutual Fund

PORTFOLIO STATEMENT

As at March 31, 2026

Annexure 'A'

(Amount in Tk.)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of To. Inv. (at Cost)
			Rate	Total	DSE	CSE	Average			
BANK										
1	AB BANK PLC	3,68,893	37.44	1,38,12,929	5.90	5.90	5.90	21,76,469	(1,16,36,460)	1.08%
2	DHAKA BANK PLC	1,11,300	12.17	13,54,045	12.30	12.30	12.30	13,68,990	14,945	0.11%
3	EXIM BANK OF BANGLADESH PLC	4,00,000	12.76	51,04,854	3.00	0.00	1.50	6,00,000	(45,04,854)	0.40%
4	JAMUNA BANK PLC	3,00,000	17.92	53,75,669	22.70	22.80	22.75	68,25,000	14,49,331	0.42%
5	MERCANTILE BANK PLC	3,02,595	15.06	45,57,656	8.60	8.80	8.70	26,32,577	(19,25,079)	0.36%
6	NCC BANK PLC	15,00,000	12.03	1,80,38,381	12.80	12.80	12.80	1,92,00,000	11,61,619	1.41%
7	SOUTHEAST BANK PLC	3,93,702	12.78	50,30,620	9.60	9.70	9.65	37,99,224	(12,31,395)	0.39%
8	TRUST BANK PLC	5,000	17.54	87,719	17.50	17.60	17.55	87,750	31	0.01%
	Sector Total:	**33,81,490**		**5,33,61,872**				**3,66,90,010**	**(1,66,71,863)**	**4.18%**
CEMENT										
9	CROWN CEMENT PLC	1,07,313	80.87	86,78,006	48.90	49.00	48.95	52,52,971	(34,25,035)	0.68%
10	HEIDELBERG MATERIALS BANGLADESH PLC	35,327	397.75	1,40,51,431	235.40	230.00	232.70	82,20,593	(58,30,838)	1.10%
11	MEGHNA CEMENT MILLS PLC	52,784	197.18	1,04,07,714	31.60	31.00	31.30	16,52,139	(87,55,575)	0.82%
12	PREMIER CEMENT MILLS PLC	2,67,766	74.60	1,99,75,195	39.00	38.10	38.55	1,03,22,379	(96,52,816)	1.56%
	Sector Total:	**4,63,190**		**5,31,12,346**				**2,54,48,083**	**(2,76,64,264)**	**4.16%**
CERAMICS SECTOR										
13	RAK CERAMICS (BD) LIMITED	7,22,903	50.74	3,66,76,678	22.10	23.00	22.55	1,63,01,463	(2,03,75,215)	2.87%
	Sector Total:	**7,22,903**		**3,66,76,678**				**1,63,01,463**	**(2,03,75,215)**	**2.87%**
CORPORATE BOND										
14	AIBL MUDARABA PERPETUAL BOND	4,429	5,000.00	2,21,45,000	3,400.00	3,400.00	3,400.00	1,50,58,600	(70,86,400)	1.73%
15	IBBL 2ND PERPETUAL MUDARABA BOND	3,990	5,000.00	1,99,50,000	4,200.00	4,017.50	4,108.75	1,63,93,913	(35,56,088)	1.56%
16	IBBL MUDARABA PERPETUAL BOND	7,537	909.63	68,55,886	669.50	620.00	644.75	48,59,481	(19,96,405)	0.54%
	Sector Total:	**15,956**		**4,89,50,886**				**3,63,11,993**	**(1,26,38,893)**	**3.83%**
ENGINEERING										
17	AFTAB AUTOMOBILES LIMITED	1,03,723	154.16	1,59,89,785	29.00	28.50	28.75	29,82,036	(1,30,07,749)	1.25%
18	APPOLLO ISPAT COMPLEX LIMITED	2,94,580	16.35	48,16,215	3.60	3.60	3.60	10,60,488	(37,55,727)	0.38%
19	ATLAS BANGLADESH LTD.	61,080	204.59	1,24,96,637	76.80	0.00	76.80	46,90,944	(78,05,693)	0.98%
20	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	68,300	98.97	67,59,934	83.10	85.00	84.05	57,40,615	(10,19,319)	0.53%
21	BENGAL WINDSOR THERMOPLASTICS PLC	4,40,000	49.70	2,18,69,641	18.90	18.40	18.65	82,06,000	(1,36,63,641)	1.71%
22	BSRM STEELS LIMITED	2,14,302	140.36	3,00,78,733	67.20	67.70	67.45	1,44,54,670	(1,56,24,063)	2.36%
23	GOLDEN SON LTD.	25,000	25.97	6,49,126	12.20	12.10	12.15	3,03,750	(3,45,376)	0.05%
24	NAVANA CNG LIMITED	33,846	40.02	13,54,438	20.60	19.70	20.15	6,81,997	(6,72,441)	0.11%
25	RUNNER AUTOMOBILES PLC	1,60,691	54.77	88,00,901	39.60	39.90	39.75	63,87,467	(24,13,434)	0.69%
26	S. ALAM COLD ROLLED STEELS LTD	3,96,680	49.55	1,96,55,464	17.30	16.70	17.00	67,43,560	(1,29,11,904)	1.54%
27	SINGER BANGLADESH LIMITED	1,17,190	178.58	2,09,27,468	86.00	84.00	85.00	99,61,150	(1,09,66,318)	1.64%
	Sector Total:	**19,15,392**		**14,33,98,343**				**6,12,12,677**	**(8,21,85,665)**	**11.23%**



Prime Bank First Mutual Fund

PORTFOLIO STATEMENT

As at March 31, 2026

Annexure 'A'

(Amount in Tk.)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of To. Inv.
			Rate	Total	DSE	CSE	Average			
FINANCIAL INSTITUTIONS										
28	BANGLADESH INDUSTRIAL FIN. CO. LTD.	1,00,000	38.86	38,85,530	5.20	5.20	5.20	5,20,000	(33,65,530)	0.30%
29	DBH FINANCE PLC	3,61,855	47.94	1,73,47,190	36.40	37.00	36.70	1,32,80,079	(40,67,111)	1.36%
30	IDLC FINANCE PLC	7,68,421	56.28	4,32,44,417	39.50	41.00	40.25	3,09,28,945	(1,23,15,472)	3.39%
31	ISLAMIC FINANCE & INVESTMENT PLC	3,50,000	29.81	1,04,34,674	10.80	11.00	10.90	38,15,000	(66,19,674)	0.82%
32	LANKABANGLA FINANCE PLC	2,43,347	29.16	70,95,798	14.60	14.50	14.55	35,40,699	(35,55,099)	0.56%
33	UTTARA FINANCE AND INVESTMENTS LIMITED	3,93,289	76.00	2,98,88,142	13.00	14.10	13.55	53,29,066	(2,45,59,076)	2.34%
	Sector Total:	**22,16,912**		**11,18,95,751**				**5,74,13,789**	**(5,44,81,962)**	**8.76%**
FOOD AND ALLIED										
34	BATBC LIMITED	2,32,242	414.73	9,63,17,779	221.30	222.20	221.75	5,14,99,664	(4,48,18,116)	7.54%
35	GOLDEN HARVEST AGRO INDUSTRIES LTD	3,69,227	24.95	92,11,420	11.80	11.80	11.80	43,56,879	(48,54,541)	0.72%
36	OLYMPIC INDUSTRIES LTD.	30,062	151.24	45,46,562	147.10	142.20	144.65	43,48,468	(1,98,094)	0.36%
	Sector Total:	**6,31,531**		**11,00,75,761**				**6,02,05,010**	**(4,98,70,751)**	**8.62%**
FUEL AND POWER										
37	ASSOCIATED OXYGEN LIMITED	87,000	32.98	28,69,459	16.30	16.00	16.15	14,05,050	(14,64,409)	0.22%
38	DHAKA ELECTRIC SUPPLY COMPANY LTD.	1,30,443	76.41	99,67,306	22.60	22.10	22.35	29,15,401	(70,51,905)	0.78%
39	JAMUNA OIL COMPANY LIMITED	1,21,588	184.73	2,24,60,756	171.10	171.50	171.30	2,08,28,024	(16,32,731)	1.76%
40	LINDE BANGLADESH LIMITED	15,000	1,170.25	1,75,53,811	750.60	755.10	752.85	1,12,92,750	(62,61,061)	1.37%
41	MEGHNA PETROLEUM LIMITED	70,800	195.23	1,38,22,241	200.00	198.00	199.00	1,40,89,200	2,66,959	1.08%
42	POWER GRID CO. OF BANGLADESH LTD.	8,00,000	64.16	5,13,28,730	30.00	29.50	29.75	2,38,00,000	(2,75,28,730)	4.02%
43	SUMMIT POWER LIMITED	10,35,006	51.05	5,28,40,102	13.80	14.10	13.95	1,44,38,334	(3,84,01,768)	4.14%
44	TITAS GAS TRANSMISSION AND DISTRIBUTION PLC	2,18,960	78.13	1,71,06,334	16.70	17.20	16.95	37,11,372	(1,33,94,962)	1.34%
	Sector Total:	**24,78,797**		**18,79,48,738**				**9,24,80,131**	**(9,54,68,607)**	**14.72%**
G-SEC (T.BOND)										
45	05Y BGTB 15/05/2029 [C.R 12.40%]	2,50,000	100.24	2,50,60,265	107.06	107.06	107.06	2,67,65,000	17,04,735	1.96%
46	15Y BGTB 27/03/2040 [C.R 12.28%]	1,00,000	99.23	99,23,060	116.14	116.14	116.14	1,16,14,000	16,90,940	0.78%
47	20Y BGTB 25/01/2043 [C.R 8.89%]	2,50,000	77.72	1,94,30,825	92.93	92.93	92.93	2,32,32,500	38,01,675	1.52%
48	5Y BGTB 13/12/2028 [C.R 10.35%]	1,98,000	93.55	1,85,22,466	101.51	101.51	101.51	2,00,98,980	15,76,514	1.45%
	Sector Total:	**7,98,000**		**7,29,36,616**				**8,17,10,480**	**87,73,864**	**5.71%**
INSURANCE										
49	DELTA LIFE INSURANCE COMPANY LTD	44,293	113.43	50,24,128	71.60	74.00	72.80	32,24,530	(17,99,598)	0.39%
50	FAREAST ISLAMI LIFE INSURANCE CO. LTD.	1,94,463	100.53	1,95,49,140	21.20	24.20	22.70	44,14,310	(1,51,34,830)	1.53%
51	GREEN DELTA INSURANCE PLC	1,70,500	77.39	1,31,95,493	52.80	50.50	51.65	88,06,325	(43,89,168)	1.03%
52	NITOL INSURANCE PLC	17,955	37.96	6,81,638	27.30	28.10	27.70	4,97,354	(1,84,285)	0.05%
53	PEOPLES INSURANCE PLC	2,77,050	52.92	1,46,62,494	41.50	44.00	42.75	1,18,43,888	(28,18,606)	1.15%
54	PHOENIX INSURANCE PLC	1,26,302	42.48	53,65,242	29.50	27.00	28.25	35,68,032	(17,97,210)	0.42%
55	PRIME ISLAMI LIFE INSURANCE LTD.	1,69,849	89.91	1,52,70,739	34.30	34.90	34.60	58,76,775	(93,93,964)	1.20%
56	SENA INSURANCE PLC	88,976	48.09	42,78,938	61.20	62.80	62.00	55,16,512	12,37,574	0.34%
	Sector Total:	**10,89,388**		**7,80,27,812**				**4,37,47,725**	**(3,42,80,087)**	**6.11%**

Prime Bank First Mutual Fund

PORTFOLIO STATEMENT

As at March 31, 2026

Annexure 'A'

(Amount in Tk.)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of To. Inv.
			Rate	Total	DSE	CSE	Average			
MISCELLANEOUS										
57	BEXIMCO LTD.	52,500	110.65	58,09,104	110.10	110.20	110.15	57,82,875	(26,229)	0.45%
	Sector Total:	**52,500**		**58,09,104**				**57,82,875**	**(26,229)**	**0.45%**
PHARMACEUTICALS AND CHEMICALS										
58	ACME LABORATORIES LTD.	5,44,373	89.68	4,88,21,097	75.50	76.00	75.75	4,12,36,255	(75,84,843)	3.82%
59	ADVANCED CHEMICAL INDUSTRIES PLC	56,131	221.74	1,24,46,686	197.10	208.40	202.75	1,13,80,560	(10,66,126)	0.97%
60	AFC AGRO BIOTECH LTD.	1,93,381	36.21	70,02,644	7.30	8.20	7.75	14,98,703	(55,03,941)	0.55%
61	IBN SINA PHARMACEUTICAL INDUSTRY PLC	13,168	316.71	41,70,409	315.80	332.00	323.90	42,65,115	94,706	0.33%
62	KEYA COSMETICS LIMITED	11,00,673	12.21	1,34,38,188	5.10	5.10	5.10	56,13,432	(78,24,756)	1.05%
63	RECKITT BENCHKISER (BD) PLC	115	3,521.91	4,05,020	3,474.20	3,331.20	3,402.70	3,91,311	(13,710)	0.03%
64	RENATA PLC	2,950	1,144.65	33,76,731	423.20	0.00	423.20	12,48,440	(21,28,291)	0.26%
65	SQUARE PHARMACEUTICALS PLC	3,44,600	212.60	7,32,61,679	210.80	212.30	211.55	7,29,00,130	(3,61,549)	5.74%
	Sector Total:	**22,55,391**		**16,29,22,454**				**13,85,33,946**	**(2,43,88,509)**	**12.76%**
SERVICES AND REAL ESTATE										
66	SUMMIT ALLIANCE PORT LIMITED	3,09,455	92.57	2,86,44,877	48.60	49.30	48.95	1,51,47,822	(1,34,97,055)	2.24%
	Sector Total:	**3,09,455**		**2,86,44,877**				**1,51,47,822**	**(1,34,97,055)**	**2.24%**
TANNERY INDUSTRIES										
67	APEX FOOTWEAR LIMITED	27,366	177.37	48,53,866	184.00	186.00	185.00	50,62,710	2,08,844	0.38%
68	APEX TANNERY LIMITED	7,839	126.82	9,94,157	68.80	68.00	68.40	5,36,188	(4,57,970)	0.08%
	Sector Total:	**35,205**		**58,48,023**				**55,98,898**	**(2,49,125)**	**0.46%**
TELECOMMUNICATION										
69	BANGLADESH SUBMARINE CABLES PLC	89,117	149.40	1,33,13,855	138.00	140.00	139.00	1,23,87,263	(9,26,592)	1.04%
70	GRAMEEN PHONE LTD.	81,000	297.48	2,40,95,853	244.00	246.00	245.00	1,98,45,000	(42,50,853)	1.89%
	Sector Total:	**1,70,117**		**3,74,09,709**				**3,22,32,263**	**(51,77,446)**	**2.93%**
TEXTILE										
71	ENVOY TEXTILES LIMITED	45,192	49.80	22,50,547	49.10	53.70	51.40	23,22,869	72,322	0.18%
72	GENERATION NEXT FASHIONS LTD.	11,93,000	8.93	1,06,50,461	3.50	3.50	3.50	41,75,500	(64,74,961)	0.83%
73	MATIN SPINNING MILLS PLC	5,481	46.37	2,54,179	46.30	46.30	46.30	2,53,770	(408)	0.02%
74	SHARP INDUSTRIES PLC	92,771	117.60	1,09,09,569	16.40	17.50	16.95	15,72,468	(93,37,101)	0.85%
75	SQUARE TEXTILES PLC	5,59,937	58.03	3,24,94,164	48.00	46.20	47.10	2,63,73,033	(61,21,131)	2.54%
	Sector Total:	**18,96,381**		**5,65,58,919**				**3,46,97,640**	**(2,18,61,279)**	**4.43%**
TRAVEL AND LEISURE										
76	UNITED AIRWAYS (BD) LTD.	2,97,799	12.77	38,01,475	0.00	0.00	0.00	0	(38,01,475)	0.30%
	Sector Total:	**2,97,799**		**38,01,475**				**0**	**(38,01,475)**	**0.30%**

ICB Asset Management PLC

Prime Bank First Mutual Fund

PORTFOLIO STATEMENT

As at March 31, 2026

Annexure 'A'

(Amount in Tk.)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of To. Inv.
			Rate	Total	DSE	CSE	Average			

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										
77	EBL NRB MUTUAL FUND	8,00,000	6.36	50,88,449	3.10	24,80,000	(26,08,449)	45,28,800	(5,59,649)	0.40%
78	FIRST JANATA BANK MUTUAL FUND	2,00,000	5.51	11,02,013	3.20	6,40,000	(4,62,013)	10,64,200	(37,813)	0.09%
79	GRAMEEN ONE : SCHEME TWO	1,85,357	16.88	31,28,904	12.40	22,98,427	(8,30,477)	25,08,251	(6,20,653)	0.25%
80	GREEN DELTA MUTUAL FUND	3,00,000	7.59	22,76,087	3.55	10,65,000	(12,11,087)	22,46,550	(29,537)	0.18%
81	NCCBL MUTUAL FUND-1	17,00,000	8.76	1,48,98,226	4.40	74,80,000	(74,18,226)	1,33,66,250	(15,31,976)	1.17%
82	POPULAR LIFE FIRST MUTUAL FUND	14,00,000	5.53	77,36,189	3.30	46,20,000	(31,16,189)	77,36,189	-	0.61%
	Sector Total:	**45,85,357**		**3,42,29,869**		**1,85,83,427**	**(1,56,46,442)**	**3,14,50,240**	**(27,79,629)**	**2.68%**
	Grand Total:	**2,33,15,764**		**1,23,16,09,233**		**76,20,98,232**	**(46,95,11,002)**	**77,49,65,045**	**(45,66,44,188)**	**96.45%**

PRIME BANK 1ST ICB AMCL MUTUAL FUND

Profit on Sale of Investments

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

Annexure 'B'

(Amount in Tk.)

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/ (Loss)
BANKS						
1	EASTERN BANK PLC	1,76,250	25.39	20.48	44,74,536	8,65,535
2	JAMUNA BANK PLC	2,32,500	24.19	17.92	56,25,152	14,59,008
3	NCC BANK PLC	92,200	12.97	12.03	11,95,604	86,843
4	UTTARA BANK PLC	1,27,122	24.07	12.29	30,59,319	14,96,603
					Sub Total:	**39,07,989**
FINANCIAL INSTITUTIONS						
5	BANGLADESH INDUSTRIAL FIN. CO. LTD.	84,612	1.50	38.86	1,26,601	(31,61,024)
6	FIRST FINANCE LIMITED	28,537	2.29	16.53	65,471	(4,06,345)
7	INTERNATIONAL LEASING & FINANCIAL SERVICES LTD	3,45,516	0.33	59.38	1,13,617	(2,03,80,297)
8	PRIME FINANCE & INVESTMENT LTD.	84,672	1.00	117.55	84,460	(98,68,310)
					Sub Total:	**(3,38,15,976)**
G-SEC (T.BOND)						
9	2Y BGTB 03/01/2026 [C.R 11.60%]	1,00,000	100.00	99.49	1,00,00,000	50,880
					Sub Total:	**50,880**
INSURANCE						
10	PRAGATI INSURANCE PLC	28,622	60.23	50.80	17,23,783	2,69,670
11	RELIANCE INSURANCE LTD	100	68.17	45.90	6,817	2,226
12	REPUBLIC INSURANCE PLC	5,063	35.21	30.20	1,78,277	25,381
13	SENA INSURANCE PLC	24,181	58.88	48.09	14,23,686	2,60,800
					Sub Total:	**5,58,076**
PHARMACEUTICALS AND CHEMICALS						
14	ACME PESTICIDES LIMITED	2,50,000	15.78	31.98	39,45,327	(40,49,623)
15	AFC AGRO BIOTECH LTD.	1,60,163	4.99	36.21	7,98,879	(50,00,893)
					Sub Total:	**(90,50,516)**
TANNERY INDUSTRIES						
16	APEX FOOTWEAR LIMITED	30,019	250.77	204.63	75,28,003	13,85,363
					Sub Total:	**13,85,363**
TELECOMMUNICATION						
17	ROBI AXIATA PLC	1,83,308	30.48	24.50	55,86,907	10,96,049
					Sub Total:	**10,96,049**
TEXTILE						
18	FAMILYTEX (BD) LIMITED	3,85,875	1.00	8.83	3,84,910	(30,22,597)
19	GENERATION NEXT FASHIONS LTD.	10,000	2.19	8.93	21,945	(67,330)
20	TALLU SPINNING MILLS LTD.	1,10,000	6.08	29.79	6,69,323	(26,07,809)
					Sub Total:	**(56,97,736)**
Grand Total:					4,70,12,614	**(4,15,65,872)**

PRIME BANK FIRST ICB AMCL MUTUAL FUND
DIVIDEND INCOME
For the Period from July 01, 2025 to March 31, 2026

Annexure 'C'
(Amount in Tk.)

Sl	Company Name	Div. Per Share	No of Share	Gross Dividend (BDT)
1	DBH FINANCE PLC			22
2	PRAGATI INSURANCE LTD.			23
3	REPUBLIC INSURANCE COMPANY LTD.			3
4	GRAMEEN PHONE LTD.	11.00	81,000	8,91,000
5	GRAMEEN ONE : SCHEME TWO	0.75	1,85,357	1,39,018
6	IBN SINA PHARMACEUTICAL INDUSTRY PLC	6.40	3,168	20,275
7	BANGLADESH SUBMARINE CABLES PLC	4.00	89,117	3,56,468
8	APEX FOOTWEAR LIMITED	2.50	9,000	22,500
9	SHARP IND. LTD.			11
10	BSRM STEELS LIMITED	5.00	2,14,302	10,71,510
11	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	5.00	58,300	2,91,500
12	SUMMIT POWER LIMITED	1.05	10,35,006	10,86,756
13	SQUARE PHARMACEUTICALS PLC	12.00	3,31,101	39,73,212
14	SQUARE TEXTILES PLC	3.20	5,59,937	17,91,798
15	CROWN CEMENT PLC	2.10	1,07,313	2,25,357
16	PREMIER CEMENT MILLS PLC	1.00	2,67,766	2,67,766
17	OLYMPIC INDUSTRIES PLC	3.00	30,062	90,186
18	RENATA PLC	5.50	2,950	16,225
19	TITAS GAS TRANSMISSION AND DISTRIBUTION PLC	0.20	2,18,960	43,792
20	ACME LABORATORIES LTD.	3.50	5,44,373	19,05,306
21	NAVANA CNG LIMITED	1.00	33,846	33,846
22	AFTAB AUTOMOBILES LIMITED	1.00	1,03,723	1,03,723
23	BENGAL WINDSOR THERMOPLASTICS PLC	0.50	4,40,000	2,20,000
24	ADVANCED CHEMICAL INDUSTRIES PLC	2.50	51,131	1,27,828
25	ACME PESTICIDES LIMITED	0.00	2,50,000	250
26	GOLDEN HARVEST AGRO INDUSTRIES LTD	0.10	3,69,227	36,923
27	RUNNER AUTOMOBILES PLC	1.00	1,60,691	1,60,691
28	SUMMIT ALLIANCE PORT LIMITED	1.80	3,09,455	5,57,019
29	MEGHNA PETROLEUM LIMITED	20.00	70,800	14,16,000
30	JAMUNA OIL COMPANY LIMITED	18.00	1,21,588	21,88,584
31	ASSOCIATED OXYEZEN (FY-2022-23)			(8,700)
32	RAK CERAMICS (BD) LIMITED	1.00	7,22,903	7,22,903
33	GRAMEEN PHONE LTD.	10.50	81,000	8,50,500
34	GREEN DELTA INSURANCE PLC	2.70	1,70,500	4,60,350
35	SENA INSURANCE PLC	1.50	1,00,000	1,50,000
			Total	**1,92,12,643**

* ASSOCIATED OXYGEN LIMITED Dividend Receivable amount for Fy 2023-24 now adjusted with current FY Income

PRIME BANK FIRST ICB AMCL MUTUAL FUND

DIVINEND RECEIVABLE

As at March 31, 2026

Annexure 'D'
(Amount in Tk.)

Sl	Company Name	No Share	Div. Per Share	Gross Dividend (BDT)
1	AFC AGRO BIOTECH LTD.	0.05	3,53,544	17,677
2	RAK CERAMICS (BD) LIMITED	1.00	7,22,903	7,22,903
3	GRAMEEN PHONE LTD.	10.50	81,000	8,50,500
4	GREEN DELTA INSURANCE PLC	2.70	1,70,500	4,60,350
5	SENA INSURANCE PLC	1.50	1,00,000	1,50,000
			Total	**22,01,430**