

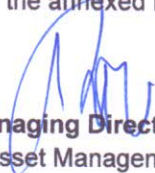
AAML UNIT FUND
STATEMENT OF FINANCIAL POSITION
As at 31 March 2026

Particulars	Notes	Amount in Taka	
		31-Mar-26	30-Jun-25
Assets			
Investments - at Market value	3.00	66,645,966	84,336,235
Preliminary and Issue Expenses	4.00	45,340	181,854
Cash & cash equivalents	5.00	3,115,629	3,057,197
Advance, Deposits and Prepayments	6.00	88,016	930,913
Other Receivables	7.00	208,281	208,281
Total assets		70,103,232	88,714,480
Equity and liabilities			
Equity:			
Unit capital	8.00	89,029,540	109,547,460
Unit premium reserve	9.00	34,537,376	31,074,918
Dividend Equalization Reserve	10.00	10,645,878	10,645,878
Retained earnings	11.00	(64,680,280)	(63,159,511)
Total equity (A)		69,532,514	88,108,745
Liabilities:			
Accounts Payable	12.00	570,719	605,735
Total liabilities (B)		570,719	605,735
Total equity and liabilities (A+B)		70,103,233	88,714,480
Net asset value (NAV) per unit of Tk. 10 each			
Net asset value-at cost	13.00	13.82	14.70
Net Asset value-at market	14.00	7.81	8.04

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



Chairman, Trustee
Investment Corporation of Bangladesh



Managing Director
Assurance Asset Management Limited



Member Secretary, Trustee
Investment Corporation of Bangladesh



Compliance Officer
Assurance Asset Management Limited

Date: April 13, 2026

AAML UNIT FUND
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the period from 01 July 2025 to 31 March 2026

Particulars	Notes	Amount in Taka			
		1st July 2025 to 31st March 2026	1st July 2024 to 31st March 2025	1st January 2026 to 31st March 2026	1st January 2025 to 31st March 2025
Income					
Gain/(Loss) on sale of marketable securities	15.00	(20,129,186)	2,089,249	176,556	(259,261)
Dividend from investment in securities	16.00	1,148,387	2,100,420	803,666	1,079,839
Interest on bank deposits and bonds	17.00	755,687	620,310	218,478	40,815
Total income		(18,225,113)	4,809,978	1,198,699	861,393
Expenses					
Management fee	18.00	1,373,411	1,832,716	402,491	558,565
Trustee fee	19.00	88,930	123,378	25,563	37,269
Custodian fee	20.00	73,265	98,933	33,586	47,700
Annual BSEC fee	21.00	59,287	82,252	17,042	24,846
Audit fee		43,164	42,534	20,637	13,627
CDBL Charge		58,357	12,690	1,022	1,735
Newspaper publication & Advertisement expense		45,000	160,500	-	160,500
Bank Charges		29,576	12,933	28,731	11,438
CDS Connection Fee		25,200	28,350	9,450	9,450
Bidding Fees & Excise duties		-	-	-	-
RAM purchase for CDBL PC		5,500	-	5,500	-
Amortization of preliminary and issue expenses		136,514	134,521	44,841	43,098
Total expenses		1,938,205	2,528,809	588,864	908,230
Net Profit/(Loss) before provision		(20,163,317)	2,281,170	609,836	(46,837)
(Provision)/Write back of provision against diminution in value of investment	3.03	19,416,783	(19,690,445)	2,841,614	(8,256,412)
Net Profit/(Loss) for the year		(746,534)	(17,409,275)	3,451,449	(8,303,249)
Add: Other comprehensive income for the year		-	-	-	-
Total comprehensive income for the year		(746,534)	(17,409,275)	3,451,449	(8,303,249)
Earnings Per Unit (EPU) of Tk. 10 each	22.00	(0.08)	(1.59)	0.39	(0.76)

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


Chairman, Trustee
Investment Corporation of Bangladesh


Member Secretary, Trustee
Investment Corporation of Bangladesh


Managing Director
Assurance Asset Management Limited


Compliance Officer
Assurance Asset Management Limited

Date: April 13, 2026

AAML UNIT FUND
STATEMENT OF CHANGES IN EQUITY
For the period from 01 July 2025 to 31 March 2026

	Amount in Taka				
Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as at 01 July 2025	109,547,460	31,074,918	10,645,878	(53,270,609)	97,997,647
Adjustment for TDS				(774,235)	(774,235)
Unit sold for the year	58,720	(14,994)	-	-	43,726
Unit surrendered by holder	(20,576,640)	-	-	-	(20,576,640)
Unit premium reserve	-	3,477,452	-	-	3,477,452
Unit Premium surrender	-	-	-	-	-
Net Profit/(Loss) for the year	-	-	-	(746,534)	(746,534)
Balance as at 31 March 2026	89,029,540	34,537,376	10,645,878	(54,791,378)	79,421,416

STATEMENT OF CHANGES IN EQUITY
For the period form 01 July 2024 to 31 March, 2025

	Amount in Taka				
Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as at 01 July 2024	110,797,460	31,023,668	10,645,878	(35,861,334)	116,605,672
Unit sold for the year	-	-	-	-	-
Unit surrendered by holder	(1,250,000)	51,250	-	-	(1,198,750)
Unit premium reserve	-	-	-	-	-
Unit Premium surrender	-	-	-	-	-
Cash dividend Paid(2024-25)	-	-	-	-	-
Net Profit/(Loss) for the year	-	-	-	(17,409,275)	(17,409,275)
Balance as at 31 March 2025	109,547,460	31,074,918	10,645,878	(53,270,609)	97,997,647



Chairman, Trustee
Investment Corporation of Bangladesh



Managing Director
Assurance Asset Management Limited



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Compliance Officer
Assurance Asset Management Limited

Date: April 13, 2026

AAML UNIT FUND
STATEMENT OF CASH FLOWS
For the period from 01 July 2025 to 31 March 2026

Particulars	Notes	Amount in Taka	
		1st July 2025 to 31st March 2026	1st July 2024 to 31st March 2025
A. Cash flows from operating activities			
Gain/(Loss) on sale of marketable securities	Annexure-B	(20,129,186)	2,089,249
Dividend received from investment in securities	23.00	1,148,387	2,100,420
Interest received on bank deposits and bonds	24.00	755,687	620,310
Advance Deposits and prepayments			(40,808)
Payment made for expenses	25.00	(1,768,046)	(4,086,694)
Tax Paid		-	(18,675)
Net cash inflows/(outflows) from operating activities		(19,993,160)	663,802
B. Cash flows from investing activities			
Purchase of securities	Annexure-C	(13,312,398)	(55,285,130)
Sale of securities (at cost)	Annexure-B	50,419,450	52,559,773
Net cash inflows/(outflows) from investing activities		37,107,052	(2,725,356)
C. Cash flows from financing activities			
Proceed from issuance of units	26.00	43,726	-
Payments made for re-purchase of units	27.00	(17,099,188)	(1,198,750)
Dividend paid during the year	28.00	-	-
Net cash inflows/(outflows) from financing activities		(17,055,462)	(1,198,750)
Net cash increase/(decrease) during the year (A+B+C)		58,431	(3,260,305)
Cash or cash equivalents at the beginning of the year		3,057,197	5,990,194
Cash or cash equivalents at the end of the year		3,115,628	2,729,889
Net Operating Cash Flow Per Unit of Tk. 10 each	29.00	(2.25)	0.06

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



Chairman, Trustee
Investment Corporation of Bangladesh



Managing Director
Assurance Asset Management Limited



Member Secretary, Trustee
Investment Corporation of Bangladesh



Compliance Officer
Assurance Asset Management Limited

Date: April 13, 2026

AAML UNIT FUND
Notes to the financial statements
As at and for the period ended 31 March 2026

1.00 Legal status and nature of business

1.01 About the Fund

The AAML Unit Fund was established under a trust deed executed on 14 May 2018 between the Assurance Asset Management Ltd (AAML) as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as 'Trustee'. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on 19 June 2018 under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১. The prospectus was approved by the BSEC on 01 November 2018 in accordance with the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১.

The operation of the Fund commenced on 06 August 2019 with unit capital of Taka 100,000,000 divided into 10,000,000 units of Taka 10 each. AAML Unit Fund is an open ended Fund and not listed with any stock exchanges. The units of the Fund are non-transferable. Investors can purchase and sale units at weekly quoted price according to net asset value determined by the Fund Manager Assurance Asset Management Limited. Investment Corporation of Bangladesh (ICB) is the Trustee and BRAC Bank Limited is the Custodian of the Fund.

1.02 Objectives of the Fund

AAML Unit Fund is an Open-end Mutual Fund and the objectives of the Fund is to achieve superior risk adjusted return in forms of capital appreciation, dividend, interest income and to provide attractive dividend payments to the unit holders by investing the fund in instruments of capital market, money market etc.

2.00 Significant Accounting Policies

2.01 Basis of Preparation of Accounts

These financial statements are prepared on the accrual basis accounting, under historical cost convention as modified for investments, which are 'market-to-market' and in the International Financial Reporting Standards (IFRSs) so far adopted and applicable to the Fund. The disclosures of information made in accordance with the requirements of Trust Deed, Securities and Exchange Rules 1987, সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১ 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

IFRS 9 sets out requirements for recognizing and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items.

2.02.01: Investments in shares which are actively traded on a quoted market are designated at fair value (market price) through other comprehensive income. Gains arising from a change in the fair value of such financial assets are recognized in other comprehensive income of statement of profit or loss and other comprehensive income. In accordance with Mutual Fund Rules 2001 (enclosure-2, Contents of Revenue Account), a portion of such unrealized loss at the end of the year is charged in profit and loss account.

2.02.02: The market value of listed securities are valued at average closing quoted market price on the Dhaka stock exchanges on the date of valuation i.e., on June 30, 2025.

2.03 Comparative Figures

Relevant Notes and disclosures are also presented in a comparative way for better understanding. Previous year's figure has been presented whenever considered necessary to ensure comparability with the current year presentation

2.04 Reporting period

These financial statements cover 9 months from 01 July 2025 to 31 March 2026.

2.05 Provision for unrealized losses on Marketable Investments

In order to meet any future unforeseen diminution in the value of the investment portfolio over the cost, the management has established a policy of making provision fully to the extent of Unrealized Loss.



2.06 Pricing of units

Units issued are recorded at the offer price, determined by the Company for the applications received during business hours on that date/week. The offer price represents the Net Asset Value per unit as of the close of the business day of each week. Units redeemed are recorded at the redemption price. The redemption price represents Net Asset Value.

2.07 Premium on sale of units

This indicates the difference between sales or repurchase price and face value of the fund. There is no difference between sale and repurchase price as the fund is traded at the NAV per unit of the fund which is declared at the last day of each week and remain valid up to the last day of next week.

2.08 Investment Policy

a) The fund shall invest subject to the Securities and Exchanges Commission (Mutual Fund) Rules 2001 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.

b) Not less than 60 (sixty) percent of the total money collected under the Scheme of the Fund shall be invested in capital market instruments out of which at least 50 (fifty) percent shall be invested in listed securities.

c) Not more than 25 (twenty-five) percent of the total assets of the Scheme of the Fund shall be invested in Fixed Income Securities.

d) Not more than 15 (fifteen) percent of the total assets of the Scheme of the Fund shall be invested in pre-IPOs at one time.

e) 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, preference shares, debentures or securitized debts.

2.09 Dividend Policy

As per Rule 66 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১, the Fund is required to distribute in the form of dividend to its unit holders an amount which shall not be less than 70% of annual profit during the year, net of provisions.

2.10 Management fee

The Management Fee of the Fund is to be paid to the asset management company per annum on weekly average net asset value (NAV) accrued and payable semi-annually. As per the Prospectus and the provisions of the Securities & Exchange Commission (Mutual Fund) Rules, 2001, the fee is calculated using the following slabs:

NAV (Taka)	Rate (%)
On weekly average NAV up to Taka 50 million	2.50%
On next 200 million of weekly average NAV	2.00%
On next 250 million of weekly average NAV	1.50%
On rest of weekly average NAV	1.00%

2.11 Trustee fee

The Trustee is entitled to an annual Trustee Fee of @ 0.15% on weekly average NAV of the Fund on semiannually on an advance basis.

2.12 Custodian fee

BRAC Bank Limited, the custodian of the Fund is entitled to receive a safekeeping fee @ 0.08% on the balance of securities held by the fund calculated on the average month end value per annum.

2.13 Annual BSEC fee

As per Rule 11 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১, Fund is required to pay an annual fee to BSEC which is equal to @ 0.10% of the Fund or Tk 100,000.00 whichever is higher.



2.14 Cash and cash equivalents

Cash and cash equivalents comprise cash balances and bank deposits when it has a short maturity of three months or less from the date of acquisition.

2.15 Statement of cash flows

Statement of cash flows has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph 10 and 18(a) of IAS 7: Statements of Cash Flows. In accordance with Mutual Fund Rules 2001, proceeds from investments has been shown under investing activities. However, the amount of resultant gain on sale of investments has been shown in operating activities.

2.16 Dividend Equalization Reserve:

Divisible profit is transferred to Dividend Equalization Reserve on rational basis based on the decision of the Board of Trustee to ensure reasonable dividend from year to year.

2.17 Taxation

The income of the Fund is exempted from Income Tax as per Paragraph 10, Part-1 of Sixth Schedule of Income Tax Act, 2023.

2.18 Financial Risk Management

The fund manager 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 AAML policies and procedures.

2.19 Net Asset Value (NAV) Per Unit

The mutual fund calculates Net Asset Value per share 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 13 and 14.

2.20 Components of financial statements

Statement of Financial Position
Statement of Profit or Loss and Other Comprehensive Income
Statement of Changes in Equity
Statement of Cash Flows
Notes to the Financial Statements

2.21 Revenue Recognition

- a) Gains/ Losses arising on sale of investment are included in the Statement of Profit or Loss and Other Comprehensive Income on the date at which the transaction takes place.
- b) Dividend is recognized on accrual basis. Dividends are recognized immediately after ensuring the entitlement to receive the dividend.
- c) Interest income is recognized on accrual basis.

2.22 Earning Per Unit

The mutual fund calculates Earning Per Unit (EPU) in accordance with IAS 33. Earnings Per Share, which has been shown on the face of the statement of Profit or Loss and other Comprehensive Income.

2.23 General

- i) Figures appearing in these financial statements have been rounded off to the nearest Taka; and
- ii) Comparative figures and account titles in the financial statements have been rearranged / reclassified, where necessary to conform with current year's presentation.



AAML UNIT FUND
Notes to the financial statements
As at and for the year ended on 31 March 2026

Notes	Particulars	Amount in Taka	
		31-Mar-26	30-Jun-25
3.00 Investments - at market value			
	Investment in listed securities (Note: 3.01)	66,645,966	84,336,235
	Investment in Non-listed securities (Note: 3.02)	-	-
		66,645,966	84,336,235

3.01 Sector wise break up of investments in listed securities (as at 30 September 2025):

Sector/category	Total Cost Price (Tk)	Total market Price (Tk)	Difference Surplus/(Deficit)
BANKS	19,404,310	3,551,194	(15,853,116)
CEMENT	10,454,136	5,564,730	(4,889,406)
CERAMIC INDUSTRY	-	-	-
CORPORATE BOND	6,990,000	4,771,600	(2,218,400)
ENGINEERING	5,722,068	2,761,632	(2,960,436)
FUEL AND POWER	13,293,092	5,343,840	(7,949,252)
G-SEC (T.BOND)	2,056,681	2,046,420	(10,261)
INSURANCE	-	-	-
IT SECTOR	-	-	-
MISCELLANEOUS	16,637,957	15,768,522	(869,435)
MUTUAL FUNDS	1,943,880	820,000	(1,123,880)
PHARMACEUTICALS AND CHEMICAL	20,492,178	14,579,500	(5,912,678)
TANNERY	-	-	-
TELECOMMUNICATION	10,552,205	7,678,528	(2,873,677)
LISTED SME	6,813,600	3,760,000	(3,053,600)
Total	114,360,107	66,645,966	(47,714,141)

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

3.02 Investment in Non-listed securities

Category	As at 30 September 2025		As at 30 June 2025	
	Total Cost Price (BDT)	Fair Market Price (BDT)	Total Cost Price (BDT)	Fair Market Price (BDT)
Pre-IPO Placement Shares				
Islam Oxygen Limited	5,800,000	-	5,800,000	0
Total	5,800,000	-	5,800,000	-

Market Price of IOL is determined at 0 (zero) as the share is not listed yet and no dividend has been received in last three years.

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

Unrealized Gain/(Loss) as on March 31	(53,514,141)	(47,369,512)
Unrealized Gain/(Loss) as on July 01	(72,930,924)	(45,848,731)
Write back of provision for the period (Note: 3.3.1)	19,416,783	(1,520,781)

3.3.1 Performance of investment

Investments	Cost Price	Market Price	Excess/ (Deficit)
Performing Investments	114,360,107	66,645,966	(47,714,141)
Non-performing Investments	5,800,000	-	(5,800,000)
Total	120,160,107	66,645,966	(53,514,141)
Less: Previous year's Investment diminution reserve against fall in value of securities			(72,930,924)
Write back of provision for the period			19,416,783



Notes	Particulars	Amount in Taka	
		31-Mar-26	30-Jun-25
4.00 Preliminary and Issue Expenses			
	Opening Balance as at 01 July	181,854	363,706
	Less: Amortized during the period	(136,514)	(181,852)
	Balance as at 30 September	45,340	181,854
5.00 Cash & cash equivalents			
	Main Bank Account (Note: 5.01)	3,115,629	3,057,197
	Dividend Account (Note: 5.02)	-	-
	Cash at Brokerage Account (Note:5.03)	-	-
		3,115,629	3,057,197
5.01 Main Bank Account			
	<u>Name of the Bank and Branches</u>	<u>Account no.</u>	
	BRAC Bank PLC, R.K. Mission Road Branch	1513203975834001	
		3,115,629	3,057,197
		3,115,629	3,057,197
5.02 Dividend Account			
	<u>Name of the Bank and Branches</u>	<u>Account no.</u>	
	BRAC Bank PLC, R.K. Mission Road Branch	2039758340002	
		-	-
		-	-
5.03 Cash at Brokerage Account			
		<u>BO Account Number</u>	
	Shanta Securities Limited	1604620068228927	
	BRAC EPL Stock Brokerage Limited	1604620068228927	
		-	-
		-	-
		-	-
6.00 Advance, Deposits and Prepayments			
	Advance to BSEC as Annual Fee	45,458	104,745
	Advance to ICB as Trustee Fee	42,558	-
	Advance Income Tax (Note-6.01)	-	826,168
		88,016	930,913
6.01 Advance Income Tax			
	Opening Balance	826,168	792,620
	Ajustment during the year	(774,235)	-
	Add: Addition during the year	-	33,548
	Refund	(51,933)	-
	Closing Balance	-	826,168
7.00 Other Receivables			
	Dividend receivable	143,663	143,663
	Interest receivable from Listed bond	64,618	-
	Interest receivable from BRAC Bank	-	64,618
		208,281	208,281

Details of Dividend receivable are shown in "Annexure- D" and details of Interest receivable on Listed bond are shown in "Annexure- E"

8.00 Unit capital			
	Opening Balance	109,547,460	110,797,460
	Add: Unit sold for the year	58,720	-
		109,606,180	110,797,460
	Less: Unit surrendered by holder (2,057,664 units of Tk. 10 each)	(20,576,640)	(1,250,000)
	Closing Balance	89,029,540	109,547,460

The unit capital represents 8,902,954 number of units of Tk 10 each.

Details of Unit Holding Position as on Reporting Date (%)

No. of Unit holders			
Sponsor	1	34.89%	28.17%
Institution	8	49.02%	58.60%
Individual	16	16.29%	13.23%
Total	25	100.00%	100.00%



Notes	Particulars	Amount in Taka	
		31-Mar-26	30-Jun-25
17.00	Interest on bank deposits and bonds	755,687	620,310

Details of Interest on bank deposits and bonds are shown in "Annexure- E".

18.00	Management fee (Note: 18.01)	1,373,411	1,832,716
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18.01 Management fee calculation for the year

Average NAV (Sum of Weekly NAV/No. of Week)	%	78,977,221	
Not exceeding Taka 5.00 crore	2.5	50,000,000	938,356
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	28,977,221	435,055
Total			1,373,411

19.00	Trustee fee (Note: 19.01)	88,930	123,378
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19.01 Trustee fee calculation for the year

Average NAV (Sum of Weekly NAV/No. of Week)	78,977,221
Percentage of Trustee Fee	0.15
Total	88,931

20.00	Custodian fee (Note: 20.01)	73,265	98,933
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20.01 Custodian fee calculation for the year

Opening Balance	9,996
Charged during the period	73,265
Paid during the period	73,265
Balance	9,996

21.00	Annual BSEC Fee (Note: 21.01)	59,287	82,252
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21.01 Annual BSEC fee calculation for the year

Net Asset Value (NAV) of the fund end of the period	78,977,221
Percentage of BSEC Fee	0.10
Balance	59,287

22.00 Earnings Per Unit (EPU)

Profit for the year	(746,534)	(17,409,275)
Number of units	8,902,954	10,954,746
Earnings Per Unit	(0.08)	(1.59)

Earnings Per Unit (EPU) has been increased mainly due to the write back of provision for diminution in value of marketable securities

23.00 Dividend received from investment in securities

Dividend from investment in securities	1,148,387	733,486
Add: Previous year dividend receivable	143,663	-
	1,292,050	733,486
Less: Current year dividend receivable	(143,663)	-
	1,148,387	733,486

24.00 Interest received on bank deposits and bonds

Interest on bank deposits and bonds	755,687	227,500
Add: Previous year interest receivable	64,618	-
	820,305	227,500
Less: Current year interest receivable	(64,618)	-
	755,687	227,500



Notes	Particulars	Amount in Taka	
		31-Mar-26	30-Jun-25
25.00	Payment made for expense		
	Total expenses	1,938,205	2,528,809
	Less: Preliminary and issue expenses	(136,514)	(134,521)
	Add: Previous year Accounts Payables (Note: 25.01)	(325,178)	1,705,705
		1,476,513	4,099,993
	Less: Current year Accounts Payables (Note: 25.02)	291,533	93,999
		1,768,046	4,193,992
25.01	Previous year operating expenses payable		
	Accounts Payables (Previous year)	605,735	2,598,939
	Less: Advance, Deposits and Prepayments	(930,913)	(893,234)
		(325,178)	1,705,705
25.02	Current year operating expenses payable		
	Accounts Payables (Current year)	570,719	769,023
	Less: Adjustment	(774,235)	
	Less: Advance, Deposits and Prepayments	(88,016)	(863,022)
		(291,533)	(93,999)
26.00	Proceeds from issuance of units	-	-
27.00	Payments made for re-purchase of units	17,099,188	-
28.00	Dividend paid during the year		
	Dividend declared during the year	-	-
	Add: Previous year dividend payable	-	-
		-	-
	Less: Current year dividend payable	-	-
		-	-
29.00	Net operating cash flows per unit (NOCFPU)		
	Net cash inflows/(outflows) from operating activities	(19,993,160)	663,802
	Number of Units	8,902,954	10,954,746
	Net operating cash flow per unit (NOCFPU)	(2.25)	0.06



Chairman, Trustee
Investment Corporation of Bangladesh



Managing Director
Assurance Asset Management Limited



Member Secretary, Trustee
Investment Corporation of Bangladesh



Compliance Officer
Assurance Asset Management Limited

Date: April 13, 2026

AAML UNIT FUND
STATEMENT OF INVESTMENT IN SECURITIES

As at 31 March 2026

Annexure-A

SL	Company Name	No. of Shares	Cost Price		Market Rate	Total Market Price	Appreciation / (Erosion)	% of Gain/(Loss) in terms of cost	% of Total Investments
			Rate	Total					
BANK									
1	SIBL	289,406	15.11	4,373,630	3.00	868,218.00	(3,505,412)	-80.15%	3.72%
2	GIB	1,578,221	9.52	15,030,680	1.70	2,682,976	(12,347,704)	-82.15%	12.79%
Sector Total				19,404,310		3,551,194	(15,853,116)	-81.70%	16.52%
CEMENT									
3	CONFIDCEM	62,566	121.70	7,614,468	60.30	3,772,730	(3,841,738)	-50.45%	6.48%
4	LHB	35,000	81.13	2,839,668	51.20	1,792,000	(1,047,668)	-36.89%	2.42%
Sector Total				10,454,136		5,564,730	(4,889,406)	-46.77%	8.90%
CORPORATE BOND									
5	BEXGSUKUK	50,000	100.00	5,000,000	62.00	3,100,000	(1,900,000)	-38.00%	4.26%
6	IBBL2PBOND	398	5,000.00	1,990,000	4200.00	1,671,600	(318,400)	-16.00%	1.69%
Sector Total				6,990,000		4,771,600	(2,218,400)	-31.74%	5.95%
ENGINEERING									
7	SINGERBD	32,112	178.21	5,722,068	86.00	2,761,632.00	(2,960,436)	-51.74%	4.87%
Sector Total				5,722,068		2,761,632	(2,960,436)	-51.74%	4.87%
FUEL AND POWER									
8	POWERGRID	50,000	59.24	2,961,847	30.00	1,500,000.00	(1,461,847)	-49.36%	2.52%
9	DOREENPWR	145,600	70.96	10,331,245	26.40	3,843,840.00	(6,487,405)	-62.79%	8.79%
Sector Total				13,293,092		5,343,840	(7,949,252)	-59.80%	11.32%
G-SEC (T.BOND)									
10	TB2Y0227	5,000	102.36	511,808	101.00	505,000	(6,808)	-1.33%	0.44%
11	TB5Y1229	4,000	111.52	446,061	107.38	429,520	(16,541)	-3.71%	0.38%
12	TB10Y0234	10,000	109.88	1,098,812	111.19	1,111,900	13,088	1.19%	0.94%
Sector Total				2,056,681		2,046,420	(10,261)	-0.50%	1.75%
MISCELLANEOUS									
13	BEXIMCO	143,220	116.17	16,637,957	110.10	15,768,522	(869,435)	-5.23%	14.16%
Sector Total				16,637,957		15,768,522	(869,435)	-5.23%	14.16%
MUTUAL FUNDS									
14	AIBL1STIMF	200,000	9.72	1,943,880	4.10	820,000	(1,123,880)	-57.82%	1.65%
Sector Total				1,943,880		820,000	(1,123,880)	-57.82%	1.65%
PHARMACEUTICALS AND CHEMICALS									
15	SQRPHARMA	40,000	219.47	8,778,532	210.80	8,432,000.00	(346,532)	-3.95%	7.47%
16	ORIONPHARM	20,000	143.61	2,872,233	28.80	576,000.00	(2,296,233)	-79.95%	2.44%
17	BEACONPHAR	55,000	160.75	8,841,413	101.30	5,571,500.00	(3,269,913)	-36.98%	7.53%



SL	Company Name	No. of Shares	Cost Price		Market Rate	Total Market Price	Appreciation / (Erosion)	% of Gain/(Loss) in terms of cost	% of Total Investments
			Rate	Total					
Sector Total				20,492,178		14,579,500	(5,912,678)	-28.85%	17.44%
TELECOMMUNICATION									
									0.00%
18	BSCPLC	39,500	199.61	7,884,462	138.00	5,451,000	(2,433,462)	-30.86%	6.71%
19	ROBI	46,000	32.46	1,493,381	29.00	1,334,000	(159,381)	-10.67%	1.27%
20	GP	3,662	320.69	1,174,363	244.00	893,528	(280,835)	-23.91%	1.00%
Sector Total				10,552,205		7,678,528	(2,873,677)	-27.23%	8.98%
LISTED SME									
21	BDPAINTS	100,000	68.14	6,813,600	37.60	3,760,000	(3,053,600)	-44.82%	5.80%
Sector Total				6,813,600		3,760,000	(3,053,600)	-44.82%	5.80%
II. Investment in Capital Market Securities (Non-Listed)									
A. Open-End Mutual Funds									
23	CWT Opportunities Fund	-	10.00	-	10.44	-	-	#DIV/0!	0.00%
Sub-Total				-		-	-	#DIV/0!	0.00%
B. Pre-IPO Placement Shares									
27	IOL	200,000	29.00	5,800,000	0.00	-	(5,800,000)	-100.00%	4.94%
Sub-Total				5,800,000		-	(5,800,000)	-100.00%	4.94%
C. Non-Listed Bond/Debenture/Islamic Securities									
N/A									0.00%
Sub-Total				-		-	-		0.00%
Grand Total of Capital Market Securities (Non-Listed)				5,800,000		-	(5,800,000)	-100.00%	4.94%
Grand Total									
				114,360,107		66,645,966	(47,714,142)		97.35%



AAML UNIT FUND
Gain/(Loss) on sale of marketable securities
For the period from 01 July 2025 to 31 March 2026

Annexure-B

Sl. No.	Date	Name of the Company	No. of Share	Selling Rate	Sales Amount (Tk)	Cost Rate	Cost Amount (Tk)	Gain/(Loss)	Selling Commission	Sales excluding Commission	Net Gain/(Loss)
1	2-Jul-2025	EIL	41,000	48.96	2,007,314	48.40	1,984,261	23,053	4,015	2,003,299	19,038
2	3-Jul-2025	BRACBANK	20,000	51.98	1,039,500	50.25	1,005,006	34,494	2,079	1,037,421	32,415
3	7-Jul-2025	MIDLANDBNK	40,000	28.40	1,136,000	25.45	1,018,032	117,968	2,272	1,133,728	115,696
4	15-Jul-2025	EIL	40,000	43.24	1,729,782	47.90	1,915,824	(186,042)	3,460	1,726,323	(189,501)
5	31-Jul-2025	AOPLC	40,000	12.62	504,600	23.38	935,043	(430,443)	1,009	503,591	(431,452)
6	31-Jul-2025	ORYZAAGRO	48,000	9.96	478,039	24.38	1,170,336	(692,297)	956	477,083	(693,253)
7	3-Aug-2025	AOPLC	40,500	12.31	498,510	23.38	946,731	(448,221)	997	497,513	(449,218)
8	3-Aug-2025	ORYZAAGRO	53,000	10.09	534,676	24.38	1,292,246	(757,570)	1,069	533,607	(758,639)
9	4-Aug-2025	BXPHERMA	1,705	117.00	199,485	112.78	192,295	7,190	399	199,086	6,791
10	10-Aug-2025	AOPLC	16,496	12.40	204,470	23.38	385,612	(181,141)	409	204,061	(181,550)
11	10-Aug-2025	ORYZAAGRO	48,000	10.23	490,800	24.38	1,170,336	(679,536)	982	489,818	(680,518)
12	12-Aug-2025	AOPLC	48,000	12.01	576,695	23.38	1,122,051	(545,357)	1,153	575,541	(546,510)
13	12-Aug-2025	ORYZAAGRO	100,000	10.09	1,008,548	24.38	2,438,200	(1,429,653)	2,017	1,006,530	(1,431,670)
14	17-Aug-2025	BXPHERMA	6,795	119.90	814,721	112.78	766,359	48,362	1,629	813,091	46,732
15	9-Sep-2025	MJLBD	10,000	103.82	1,038,200	102.13	1,021,279	16,921	2,076	1,036,124	14,844
16	17-Sep-2025	ENVOYTEX	37,000	55.96	2,070,599	52.22	1,932,242	138,357	4,141	2,066,458	134,216
17	14-Oct-2025	EGEN	150,000	23.19	3,478,812	45.17	6,774,924	(3,296,113)	6,958	3,471,854	(3,303,070)
18	15-Oct-2025	ACMEPL	132,748	15.50	2,057,594	35.45	4,706,219	(2,648,625)	4,115	2,053,479	(2,652,740)
19	15-Oct-2025	FORTUNE	36,632	14.71	538,879	75.43	2,763,195	(2,224,316)	1,078	537,802	(2,225,393)
20	15-Oct-2025	NAHEEACP	30,001	20.16	604,775	65.13	1,953,965	(1,349,190)	1,210	603,566	(1,350,399)
21	15-Oct-2025	PRIMEINSUR	13,000	32.08	416,979	87.73	1,140,470	(723,490)	834	416,145	(724,324)
22	15-Oct-2025	RAKCEAMIC	40,000	22.90	915,966	50.31	2,012,519	(1,096,553)	1,832	914,134	(1,098,385)
23	16-Oct-2025	RAKCEAMIC	80,000	22.03	1,762,794	50.31	4,025,038	(2,262,244)	3,526	1,759,268	(2,265,770)
24	16-Oct-2025	PRIMEINSUR	30,439	32.30	983,167	87.73	2,670,365	(1,687,198)	1,966	981,201	(1,689,165)
25	9-Nov-2025	TB2Y1125	1,000	100.00	100,000	103.92	103,916	(3,916)		100,000	(3,916)
26	4-Jan-2026	PRIMEBANK	70,000	29.64	2,074,551	28.46	1,991,976	82,575	4,149	2,070,401	78,425
27	5-Feb-2026	CITYBANK	79,000	26.40	2,085,600	25.40	2,006,705	78,895	4,171	2,081,429	74,723
28	5-Feb-2026	RENATA	2,200	454.41	999,711	442.87	974,305	25,406	1,999	997,711	23,407
Total					30,350,765		50,419,450	(20,068,685)	60,502	30,290,264	(20,129,186)



AAML UNIT FUND
Schedule of investment in securities
For the period from 01 July 2025 to 31 March 2026

Annexure-C

Sl. No.	Date	Name of the Company	No. of Share	Unit Price	Total Price	Commission	Total Price including Commission
1	2-Jul-2025	MIDLANDBNK	40,000	25.40	1,016,000	2,032.00	1,018,032
2	10-Jul-2025	EIL	40,000	47.80	1,912,000	3,824.00	1,915,824
3	31-Jul-2025	BXPHERMA	8,500	112.56	956,740	1,913.48	958,653
4	3-Aug-2025	MJLBD	10,000	101.92	1,019,241	2,038.48	1,021,279
5	18-Aug-2025	PRIMEBANK	35,000	28.40	994,000	1,988.00	995,988
6	31-Aug-2025	PRIMEBANK	35,000	28.40	994,000	1,988.00	995,988
7	10-Sep-2025	ENVOYTEX	18,000	52.70	948,600	1,897.20	950,497
8	11-Sep-2025	ENVOYTEX	19,000	51.57	979,785	1,959.57	981,745
9	4-Jan-2026	CITYBANK	40,000	25.40	1,016,000	2,032.00	1,018,032
10	13-Jan-2026	CITYBANK	39,000	25.30	986,700	1,973.40	988,673
11	2-Feb-2026	RENATA	2,200	441.98	972,360	1,944.72	974,305
12	26-Feb-2026	ROBI	46,000	32.40	1,490,400	2,980.80	1,493,381
Total					13,285,826	26,571.65	13,312,398



AAML UNIT FUND

Schedule of dividend from investment in securities

For the period from 01 July 2025 to 31 March 2026

Annexure-D

Opening Balance	Number of share	dividend/share	Total Dividend	Received	Receivable	
ORIONPHARM	20,000	1	20,000		20,000	
FORTUNE	36,632	0.1	3,663		3,663	
RAKCERAMIC	120,000	1	120,000		120,000	
					143,663	
Name of the Company	Number of share	dividend/share	Total Dividend	Received	Receivable	
PRIMEINSUR	83,439	1	83,439.00	83,439.00	-	
GP	3,662	11	40,282	40,282.00	-	
LHB	35,000	1.8	63,000	63,000.00	-	
BSCPLC	39,500	4	158,000	158,000.00	-	
SQURPHARMA	40,000	12	480,000	480,000.00	-	
CONFIDCEM	62,566	1	62,566	62,566.00	-	
DOREENPWR	145,600	1	145,600	145,600.00	-	
BEACONPHAR	55,000	2.1	115,500	115,500.00	-	
Total for the period			1,148,387	1,148,387	-	



AAML UNIT FUND
Schedule of Interest on bank deposits and bonds
For the period from 01 July 2025 to 31 March 2026

Annexure-E

Opening Balance	64,618
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Interest Income For the Period

SI.No.	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Interest Amount
1	Bangladesh Bank		TB2Y0227	Treasury Bond	10.98	54,900.00
2	Bangladesh Bank		TB2Y1125	Treasury Bond	10.90	5,450.00
3	Bangladesh Bank		TB5Y1229	Treasury Bond	12.38	24,760.00
4	Bangladesh Bank		TB10Y0234	Treasury Bond	12.05	120,500.00
5	BRAC Bank PLC	RK Mission Road	1513203975834001	Interest Bearing C/A	5.00	122,576.51
6	BEXGSUKUK					228,500.00
7	IBBL2PBOND					199,000.00
Total Interest Income						755,687

Interest Received during the period	755,687
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Interest Receivable at the end of the period	64,618
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