

AAML UNIT FUND
TRUSTEE: INVESTMENT CORPORATION OF BANGLADESH

INDEPENDENT AUDITOR'S REPORT AND AUDITED FINANCIAL STATEMENTS
OF

AAML UNIT FUND

As at and for the year ended 30 June 2026

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**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEE OF
AAML UNIT FUND**

Report on the audit of the financial statements

Qualified opinion

We have audited the financial statements of **AAML UNIT FUND** (the Fund), which comprise the statement of financial position as at 30 June 2026, and the statement of profit or loss and other comprehensive income, statement of changes in equity, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the basis for qualified opinion section of our report the accompanying financial statements present fairly, in all material respects, the financial position of the Fund as at 30 June 2026, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for qualified opinion

1. The Fund shall keep and maintain proper books of account and records as required by the Trust Deed and the Mutual Fund Rules, 2025. But the Fund has prepared the financial statement based on Microsoft Excel sheets which is maintained haphazardly and not inclusive of all heads of account. We couldn't check the opening balances and the closing balances appearing in the trial balance. As such it cannot be considered that proper books of account has been maintained for the Fund.

2. An Investment Committee comprising at least three (3) members is required to be constituted with an approved working policy, and records of its investment-related deliberations and decisions must be maintained in accordance with sub-rule 10 of rule 35 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025. However, it was observed that the Fund's Investment Committee consists of only two (2) members, which constitutes non-compliance with the said provision of the Rules.

Matter of Emphasis

1. We draw attention to Note No. 03, which describes the Fund's investment in 289,406 shares of Social Islami Bank PLC (SIBL) at Tk. 15.11 per share, amounting to Tk. 4,373,630, and 1,578,221 shares of Global Islami Bank PLC (GIB) at Tk. 9.52 per share, amounting to Tk. 15,030,680. These banks have already been merged, and trading of their shares has been suspended by the Bangladesh Securities and Exchange Commission (BSEC). The Fund has measured these investments at the last traded market price. In our opinion, these investments may be considered impaired and should be fully provided for in the financial statements. Our opinion is not modified in respect of this matter.

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

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards, the Securities and Exchange Commission (Mutual Fund) Rules 2025 other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



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

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

Auditor's responsibilities for the audit of the financial statements

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

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

- a) Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by asset manager.
- d) Conclude on the appropriateness of asset manager's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fund to cease to continue as a going concern.
- e) Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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



Report on other legal and regulatory requirements

In accordance with the Bangladesh Securities and Exchange Rules 2020 and the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules 2025, we also report the following:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) In our opinion, proper books of account as required by law have been kept by the Fund so far as it appeared from our examination of these books;
- c) The statement of financial position and the statement of profit or loss and other comprehensive income, statement of cash flows dealt with by the report are in agreement with the books of account;
- d) The amount of the Fund has been invested considering the restrictions for investment stated in section 68 and Sixth Schedule of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001; and
- e) The expenditure incurred was for the purpose of the Fund's business.

Place : Dhaka
Dated: 25 August 2026



For K. M. HASAN & CO.
Chartered Accountants

A handwritten signature in black ink, appearing to be "Md. Amirul Islam", written over a horizontal line.

Md. Amirul Islam FCA, FCS
Senior Partner, Enrol. No. 331
DVC: 2608270331AS598838

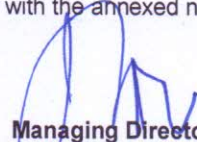
AAML UNIT FUND
STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

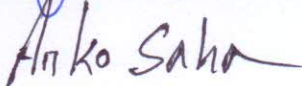
Particulars	Notes	Amount in Taka	
		30-Jun-26	30-Jun-25
Assets			
Investments - at Market value	3.00	57,523,063	84,336,235
Preliminary and Issue Expenses	4.00	-	181,854
Cash & cash equivalents	5.00	6,660,908	3,057,197
Advance, Deposits and Prepayments	6.00	187,449	930,913
Other Receivables	7.00	221,566	208,281
Total assets		64,592,986	88,714,480
Equity and liabilities			
Equity:			
Unit capital	8.00	89,723,780	109,547,460
Unit premium reserve	9.00	34,331,403	31,074,918
Dividend Equalization Reserve	10.00	10,645,878	10,645,878
Retained earnings	11.00	(70,672,311)	(63,159,511)
Total equity (A)		64,028,750	88,108,745
Liabilities:			
Accounts Payable	12.00	564,237	605,735
Total liabilities (B)		564,237	605,735
Total equity and liabilities (A+B)		64,592,986	88,714,480
Net asset value (NAV) per unit of Tk. 10 each			
Net asset value-at cost	13.00	13.30	14.70
Net Asset value-at market	14.00	7.14	8.04

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

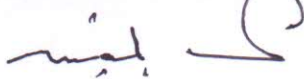

Anko Saha
Executive of Accounts & Operations
Assurance Asset Management Limited

Signed in terms of our separate report of even date annexed.

Place: Dhaka
Dated: 25 August 2026



For K. M. HASAN & CO.
Chartered Accountants


Md. Amirul Islam FCA, FCS
Senior Partner, Enroll. No. 331
DVC: 2608270331AS598838

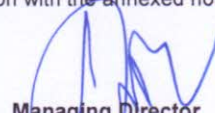
AAML UNIT FUND
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the year ended 30 June 2026

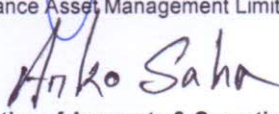
Particulars	Notes	Amount in Taka	
		30-Jun-26	30-Jun-25
Income			
Gain/(Loss) on sale of marketable securities	15.00	(24,350,073)	(493,717)
Dividend from investment in securities	16.00	1,354,338	2,524,949
Interest on bank deposits and bonds	17.00	1,094,474	998,481
Total income		(21,901,261)	3,029,712
Expenses			
Management fee	18.00	1,780,657	2,367,391
Trustee fee	19.00	114,799	158,804
Custodian fee	20.00	73,265	98,933
Annual BSEC fee	21.00	76,533	105,870
Audit fee		57,500	57,500
CDBL Charge		58,542	14,000
Newspaper publication & Advertisement expense		65,000	210,500
Bank Charges		11,308	13,048
CDS Connection Fee		37,800	37,800
Amortization of preliminary and issue expenses		181,854	181,852
Total expenses		2,457,257	3,245,698
TDS Adjustment		750,074	-
		3,207,331	3,245,698
Net Profit/(Loss) before provision		(25,108,592)	(215,985)
(Provision)/Write back of provision against diminution in value of investment	3.03	17,595,792	(27,082,193)
Net Profit/(Loss) for the year		(7,512,800)	(27,298,178)
Add: Other comprehensive income for the year		-	-
Total comprehensive income for the year		(7,512,800)	(27,298,178)
Earnings Per Unit (EPU) of Tk. 10 each	22.00	(0.84)	(2.49)

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


Chairman, Trustee
Investment Corporation of Bangladesh

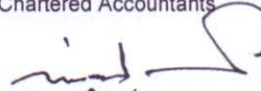

Member Secretary, Trustee
Investment Corporation of Bangladesh


Managing Director
Assurance Asset Management Limited


Anko Saha
Executive of Accounts & Operations
Assurance Asset Management Limited

Signed in terms of our separate report of even date annexed.

For K. M. HASAN & CO.
Chartered Accountants


Md. Amirul Islam FCA, FCS
Senior Partner, Enroll. No. 331
DVC: 2608270331AS598838

Place: Dhaka
Dated: 25 August 2026



AAML UNIT FUND
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 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	(63,159,511)	88,108,745
Unit sold for the year	772,960	(225,247)	-	-	547,713
Unit surrendered by holder	(20,596,640)	-	-	-	(20,596,640)
Unit premium reserve	-	3,481,732	-	-	3,481,732
Unit Premium surrender	-	-	-	-	-
Net Profit/(Loss) for the year	-	-	-	(7,512,800)	(7,512,800)
Balance as at 30 June 2026	89,723,780	34,331,403	10,645,878	(70,672,311)	64,028,750

For the year ended 30 June 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)	-	-	-	(1,250,000)
Unit premium reserve	-	51,250	-	-	51,250
Unit Premium surrender	-	-	-	-	-
Cash dividend Paid(2024-25)	-	-	-	-	-
Net Profit/(Loss) for the year	-	-	-	(27,298,178)	(27,298,178)
Balance as at 30 June 2025	109,547,460	31,074,918	10,645,878	(63,159,511)	88,108,745



Chairman, Trustee
Investment Corporation of Bangladesh



Member Secretary, Trustee
Investment Corporation of Bangladesh



Managing Director
Assurance Asset Management Limited



Anko Saha
Executive of Accounts & Operations
Assurance Asset Management Limited



AAML UNIT FUND
STATEMENT OF CASH FLOWS
For the year ended 30 June 2026

Particulars		Notes	Amount in Taka	
			30-Jun-26	30-Jun-25
A. Cash flows from operating activities				
Gain/(Loss) on sale of marketable securities	Annexure-B		(24,350,073)	(493,717)
Dividend received from investment in securities		23.00	1,344,338	2,381,286
Interest received on bank deposits and bonds		24.00	1,091,189	933,864
Payment made for expenses		25.00	(3,073,586)	(5,061,181)
Tax Paid			-	(33,548)
Net cash inflows/(outflows) from operating activities			(24,988,133)	(2,273,296)
B. Cash flows from investing activities				
Purchase of securities	Annexure-C		(13,312,398)	(61,705,261)
Sale of securities (at cost)	Annexure-B		57,721,362	62,244,310
Net cash inflows/(outflows) from investing activities			44,408,964	539,049
C. Cash flows from financing activities				
Proceed from issuance of units		26.00	547,713	-
Payments made for re-purchase of units		27.00	(17,114,908)	(1,198,750)
Dividend paid during the year		28.00	-	-
Net cash inflows/(outflows) from financing activities			(16,567,195)	(1,198,750)
Net cash increase/(decrease) during the year (A+B+C)			2,853,636	(2,932,997)
Cash or cash equivalents at the beginning of the year			3,807,272	5,990,194
Cash or cash equivalents at the end of the year			6,660,908	3,057,197
Net Operating Cash Flow Per Unit of Tk. 10 each			(2.79)	(0.21)

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



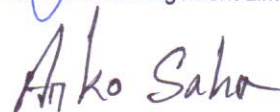
Chairman, Trustee
Investment Corporation of Bangladesh



Member Secretary, Trustee
Investment Corporation of Bangladesh



Managing Director
Assurance Asset Management Limited



Executive of Accounts & Operations
Assurance Asset Management Limited



AAML UNIT FUND
Notes to the financial statements
As at and for the year ended 30 June 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 ২০২৫ 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, 2026.

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 12 months from 01 July 2025 to 30 June 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% (maximum) on the balance of securities held by the fund calculated on the average month end value per

2.13 Annual BSEC fee

As per Rule 11 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০২৫, 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 and 2025, 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 TDS Adjustment

According to Section 10 of the Sixth Schedule of the Income Tax Act, 2023, and Serial Nos. 6 and 7 of the Income Tax Circular 2023-24 issued by the National Board of Revenue (NBR) on 12 October 2023, all types of income earned by a Mutual Fund are exempt from tax. Accordingly tax deduction at source (TDS) before 12th October of 2023 amounting taka 7,50,074 considered as TDS adjustment.

2.24 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.



Notes	Particulars	Amount in Taka	
		30-Jun-26	30-Jun-25

3.00 Investments - at market value

Investment in listed securities (Note: 3.01)	57,523,063	84,336,235
Investment in Non-listed securities (Note: 3.02)	-	-
	57,523,063	84,336,235

3.01 Sector wise break up of investments in listed securities (as at 30 June 2026):

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	6,201,975	(4,252,161)
CERAMIC INDUSTRY	-	-	-
CORPORATE BOND	6,990,000	5,382,994	(1,607,006)
ENGINEERING	5,722,068	2,620,339	(3,101,729)
FUEL AND POWER	13,293,092	6,391,680	(6,901,412)
G-SEC (T.BOND)	2,056,681	2,033,130	(23,551)
INSURANCE	-	-	-
IT SECTOR	-	-	-
MISCELLANEOUS	10,829,426	2,731,346	(8,098,080)
MUTUAL FUNDS	1,943,880	860,000	(1,083,880)
PHARMACEUTICALS AND CHEMICAL	20,492,178	15,598,500	(4,893,678)
TANNERY	-	-	-
TELECOMMUNICATION	9,058,824	7,171,905	(1,886,919)
LISTED SME	6,813,600	4,980,000	(1,833,600)
Total	107,058,194	57,523,063	(49,535,132)

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

3.02 Investment in Non-listed securities

Category	As at 30 June 2026		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	-
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 June 30	(55,335,132)	(72,930,924)
Unrealized Gain/(Loss) as on July 01	(72,930,924)	(45,848,731)
Write back of provision for the period (Note: 3.3.1)	17,595,792	(27,082,193)

3.3.1 Performance of investment

Investments	Cost Price	Market Price	Excess/ (Deficit)
Performing Investments	107,058,194	57,523,063	(49,535,132)
Non-performing Investments	5,800,000	-	(5,800,000)
Total	112,858,194	57,523,063	(55,335,132)
Less: Previous year's Investment diminution reserve against fall in value of securities			(72,930,924)
Write back of provision for the period			17,595,792

4.00 Preliminary and Issue Expenses

Opening Balance as at 01 July	181,854	363,706
Less: Amortized during the period	(181,854)	(181,852)
Balance as at 30 June	(0)	181,854



Notes	Particulars	Amount in Taka	
		30-Jun-26	30-Jun-25
5.00 Cash & cash equivalents			
	Main Bank Account (Note: 5.01)	6,660,908	3,057,197
	Dividend Account (Note: 5.02)	-	-
	Cash at Brokerage Account (Note: 5.03)	-	-
		6,660,908	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	
		6,660,908	3,057,197
		6,660,908	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	128,212	104,745
	Advance to ICB as Trustee Fee	16,690	-
	Advance Income Tax (Note-6.01)	42,547	826,168
		187,449	930,913
6.01 Advance Income Tax			
	Opening Balance	826,168	792,620
	Add: Addition during the year	18,386	-
	Ajustment during the year	(750,074)	-
	Add: Addition during the year	-	33,548
	Refund	(51,933)	-
	Closing Balance	42,547	826,168
According to Section 10 of the Sixth Schedule of the Income Tax Act, 2023, and Serial Nos. 6 and 7 of the Income Tax Circular 2023-24 issued by the National Board of Revenue (NBR) on 12 October 2023, all types of income earned by a Mutual Fund are exempt from tax. Accordingly tax deduction at source (TDS) before 12th october of 2023 amounting taka 7,50,074 considered as TDS adjustment.			
7.00 Other Receivables			
	Dividend receivable	153,663	143,663
	Interest receivable from Listed bond	67,902	-
	Interest receivable from BRAC Bank	-	64,618
		221,566	208,281

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



Notes	Particulars	Amount in Taka	
		30-Jun-26	30-Jun-25
8.00 Unit capital			
	Opening Balance	109,547,460	110,797,460
	Add: Unit sold for the year	772,960	-
		110,320,420	110,797,460
	Less: Unit surrendered by holder (2,059,664 units of Tk. 10 each)	(20,596,640)	(1,250,000)
	Closing Balance	89,723,780	109,547,460
	The unit capital represents 8,897,082 number of units of Tk 10 each.		
	Details of Unit Holding Position as on Reporting Date (%)		
	No. of Unit holders		
	Sponsor	34.70%	28.17%
	Institution	49.03%	58.60%
	Individual	16.27%	13.23%
	Total	100.00%	100.00%
9.00 Unit premium reserve			
	Opening Balance	31,074,918	31,023,668
	Add: Unit premium reserve during the year	3,481,732	51,250
		34,556,650	31,074,918
	Less: Unit Premium surrender during the the year	(225,247)	-
	Closing Balance	34,331,403	31,074,918
10.00 Dividend Equalization Reserve			
	Opening Balance	10,645,878	10,645,878
	Add: Transfer during the year	-	-
		10,645,878	10,645,878
	Less: Dividend paid during the year	-	-
	Closing Balance	10,645,878	10,645,878
11.00 Retained earnings			
	Opening Balance	(63,159,511)	(35,861,334)
	Adjustment for TDS	-	-
	Less: Dividend paid	-	-
		(63,159,511)	(35,861,334)
	Add: Profit/(Loss) for the year	(7,512,800)	(27,298,178)
	Closing Balance	(70,672,311)	(63,159,511)
12.00 Accounts Payable			
	Management Fee	436,139	386,702
	Trustee Fee	-	48,511
	Audit Fee	80,500	80,500
	Custodian Fee	9,996	9,996
	CDS Connection Fee	12,600	10,800
	Payable to Unit Holder	103	76
	Publication and Other Expenses	24,900	69,150
		564,237	605,735
13.00 Net Asset Value (NAV) Per Unit (At Cost Price)			
	Total Assets (Investment considered at cost price)	119,928,117	161,645,402
	Less: Liabilities	564,237	605,735
	Net Asset Value	119,363,880	161,039,667
	Number of Units	8,972,378	10,954,746
	NAV per Unit at Cost	13.30	14.70



Notes	Particulars	Amount in Taka	
		30-Jun-26	30-Jun-25
14.00 Net Asset Value (NAV) Per Unit (At Market Price)			
Total Assets (Investment considered at market price)		64,592,986	88,714,480
Less: Liabilities		(564,237)	605,735
Net Asset Value		64,028,749	88,108,745
Number of Units		8,972,378	10,954,746
NAV per Unit at Market Value		7.14	8.04
15.00 Gain/(Loss) on sale of marketable securities		24,350,073	(493,717)
Details of Gain/(Loss) on sale of marketable securities are shown in "Annexure- B".			
16.00 Dividend from investment in securities		1,354,338	2,524,949
Details of dividend from investment in securities are shown in "Annexure- D".			
17.00 Interest on bank deposits and bonds		1,094,474	998,481
Details of Interest on bank deposits and bonds are shown in "Annexure- E".			
18.00 Management fee (Note: 18.01)		1,780,657	2,367,391
18.01 Management fee calculation for the year			
Average NAV (Sum of Weekly NAV/No. of Week)		76,532,833	
Not exceeding Taka 5.00 crore	2.5	50,000,000	1,250,000
Exc. Tk. 5 cr. and up to Tk. 25 cr.	2.0	26,532,833	530,657
Total		1,780,657	
19.00 Trustee fee (Note: 19.01)		114,799	158,804
19.01 Trustee fee calculation for the year			
Average NAV (Sum of Weekly NAV/No. of Week)		76,532,833	
Percentage of Trustee Fee		0.15	
Total		114,799	
20.00 Custodian fee (Note: 20.01)		73,265	98,933
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)		76,533	105,870
21.01 Annual BSEC fee calculation for the year			
Net Asset Value (NAV) of the fund end of the period		76,532,833	
Percentage of BSEC Fee		0.10	
Balance		76,533	
22.00 Earnings Per Unit (EPU)			
Profit for the year		(7,512,800)	(27,298,178)
Number of units		8,972,378	10,954,746
Earnings Per Unit		(0.84)	(2.49)

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



Notes	Particulars	Amount in Taka	
		30-Jun-26	30-Jun-25
23.00	Dividend received from investment in securities		
	Dividend from investment in securities	1,354,338	2,524,949
	Add: Previous year dividend receivable	-	-
		1,354,338	2,524,949
	Less: Current year dividend receivable	(10,000)	(143,663)
		1,344,338	2,381,286
24.00	Interest received on bank deposits and bonds		
	Interest on bank deposits and bonds	1,094,474	998,481
	Add: Previous year interest receivable	64,618	-
		1,159,092	998,481
	Less: Current year interest receivable	(67,902)	(64,618)
		1,091,189	933,863
25.00	Payment made for expense		
	Total expenses	2,457,257	3,245,698
	Less: Preliminary and issue expenses	(181,854)	(181,852)
	Add: Previous year Accounts Payables (Note: 25.01)	(325,178)	2,498,325
		1,950,225	5,562,171
	Less: Current year Accounts Payables (Note: 25.02)	373,287	(500,990)
		2,323,512	5,061,181
	Add: TDS Adjustment	750,074	-
		3,073,586	5,061,181
25.01	Previous year operating expenses payable		
	Accounts Payables (Previous year)	605,735	2,598,939
	Less: Advance, Deposits and Prepayments	(930,913)	(100,614)
		(325,178)	2,498,325
25.02	Current year operating expenses payable		
	Accounts Payables (Current year)	564,237	605,735
	Less: Adjustment	(750,074)	-
	Less: Advance, Deposits and Prepayments	(187,449)	(104,745)
		(373,287)	500,990
26.00	Proceeds from issuance of units	-	-
27.00	Payments made for re-purchase of units	17,114,908	1,198,750
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	(24,988,133)	(2,273,296)
	Number of Units	8,972,378	10,954,746
	Net operating cash flow per unit (NOCFPU)	(2.79)	(0.21)



Notes	Particulars	Amount in Taka	
		30-Jun-26	30-Jun-25

30.00 Related Party Transactions

The significant related party transactions during the year is as follows:

Particulars	Relationship	Nature of the transaction	Opening Balance	Debit Taka	Credit Taka	Closing Balance
Assurance Asset Management Limited	Asset Manager	Management Fee	386,702	1,780,657	1,731,220	436,139

31.00 Responsibilities of the preparation of the financial statements

The Asset Manager takes its responsibilities for the preparation of the financial statements of the Fund for the year ended 30 June 2026

30.00 Events after the reporting period

- The Board of Trustees in its meeting held on 25 August 2026 approved the financial statements of the Fund for the year ended 30 June 2026 and authorized the same for issue.
- Except above, no other significant event had occurred till date of signing the financial statements.



Chairman, Trustee
Investment Corporation of Bangladesh



Managing Director
Assurance Asset Management Limited



Member Secretary, Trustee
Investment Corporation of Bangladesh



Executive of Accounts & Operations
Assurance Asset Management Limited

Place: Dhaka

Dated: 25 August 2026



AAML UNIT FUND
STATEMENT OF INVESTMENT IN SECURITIES
For the year ended 30 June 2026

Annexure-A

SL	Company Name	No. of Shares	Cost Price		Market Rate	Total Market Price	Appreciation / (Erossion)	% of Gain/(Loss) in terms of cost	% of Total Asset at Cost
			Rate	Total					
BANK									
1	SIBL	289,406	15.11	4,373,630	3.00	868,218.00	(3,505,412)	-80.15%	3.66%
2	GIB	1,578,221	9.52	15,030,680	1.70	2,682,976	(12,347,704)	-82.15%	12.58%
Sector Total				19,404,310		3,551,194	(15,853,116)	-81.70%	16.24%
CEMENT									
3	CONFIDCEM	62,566	121.70	7,614,468	67.80	4,241,975	(3,372,493)	-44.29%	6.37%
4	LHB	35,000	81.13	2,839,668	56.00	1,960,000	(879,668)	-30.98%	2.38%
Sector Total				10,454,136		6,201,975	(4,252,161)	-40.67%	8.75%
CORPORATE BOND									
5	BEXGSUKUK	50,000	100.00	5,000,000	75.00	3,750,000	(1,250,000)	-25.00%	4.18%
6	IBBL2PBOND	398	5,000.00	1,990,000	4103.00	1,632,994	(357,006)	-17.94%	1.67%
Sector Total				6,990,000		5,382,994	(1,607,006)	-22.99%	5.85%
ENGINEERING									
7	SINGERBD	32,112	178.21	5,722,068	81.60	2,620,339.20	(3,101,729)	-54.21%	4.79%
Sector Total				5,722,068		2,620,339	(3,101,729)	-54.21%	4.79%
FUEL AND POWER									
8	POWERGRID	50,000	59.24	2,961,847	39.60	1,980,000.00	(981,847)	-33.15%	2.48%
9	DOREENPWR	145,600	70.96	10,331,245	30.30	4,411,680.00	(5,919,565)	-57.30%	8.64%
Sector Total				13,293,092		6,391,680	(6,901,412)	-51.92%	11.12%
G-SEC (T.BOND)									
10	TB2Y0227	5,000	102.36	511,808	100.75	503,750	(8,058)	-1.57%	0.43%
11	TB5Y1229	4,000	111.52	446,061	107.47	429,880	(16,181)	-3.63%	0.37%
12	TB10Y0234	10,000	109.88	1,098,812	109.95	1,099,500	688	0.06%	0.92%
Sector Total				2,056,681		2,033,130	(23,551)	-1.15%	1.72%
MISCELLANEOUS									
13	BEXIMCO	93,220	116.17	10,829,426	29.30	2,731,346	(8,098,080)	-74.78%	9.06%
Sector Total				10,829,426		2,731,346	(8,098,080)	-74.78%	9.06%
MUTUAL FUNDS									
14	AIBL1STMF	200,000	9.72	1,943,880	4.30	860,000	(1,083,880)	-55.76%	1.63%
Sector Total				1,943,880		860,000	(1,083,880)	-55.76%	1.63%



SL	Company Name	No. of Shares	Cost Price		Market Rate	Total Market Price	Appreciation / (Erossion)	% of Gain/(Loss) in terms of cost	% of Total Asset at Cost	
			Rate	Total						
PHARMACEUTICALS AND CHEMICALS										0.00%
15	SQURPHARMA	40,000	219.47	8,778,532	224.00	8,960,000.00	181,468	2.07%	7.34%	
16	ORIONPHARM	20,000	143.61	2,872,233	28.60	572,000.00	(2,300,233)	-80.09%	2.40%	
17	BEACONPHAR	55,000	160.75	8,841,413	110.30	6,066,500.00	(2,774,913)	-31.39%	7.40%	
Sector Total				20,492,178		15,598,500	(4,893,678)	-23.88%	17.15%	
TELECOMMUNICATION										0.00%
18	BSCPLC	39,500	199.61	7,884,462	157.50	6,221,250	(1,663,212)	-21.09%	6.60%	
19	GP	3,662	320.69	1,174,363	259.60	950,655	(223,707)	-19.05%	0.98%	
Sector Total				9,058,824		7,171,905	(1,886,919)	-20.83%	7.58%	
LISTED SME										0.00%
20	BDPAINTS	100,000	68.14	6,813,600	49.80	4,980,000	(1,833,600)	-26.91%	5.70%	
Sector Total				6,813,600		4,980,000	(1,833,600)	-26.91%	5.70%	
B.	Pre-IPO Placement Shares								0.00%	
21	IOL	200,000	29.00	5,800,000	0.00	-	(5,800,000)	-100.00%	4.85%	
	Sub-Total			5,800,000		-	(5,800,000)	-100.00%	4.85%	
									0.00%	
	Grand Total of Capital Market Securities (Non-Listed)			5,800,000		-	(5,800,000)	-100.00%	4.85%	
									0.00%	
Grand Total				112,858,195		57,523,063	(49,535,132)	-43.89%	94.43%	
Non Performing Investment										
BANK										
1	SIBL	289,406	15.11	4,373,630	3.00	868,218	(3,505,412)	-80.15%	3.85%	
2	GIB	1,578,221	9.52	15,030,680	1.70	2,682,976	(12,347,704)	-82.15%	13.22%	
Total				19,404,310		3,551,194	(15,853,116)	-81.70%	17.06%	



AAML UNIT FUND
Gain/(Loss) on sale of marketable securities
For the year ended 30 June 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	BXPHARMA	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	BXPHARMA	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	RAKCERAMIC	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	RAKCERAMIC	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
29	21-Jun-2026	ROBI	46,000	33.20	1,527,200	32.46	1,493,381	33,819	3,054	1,524,146	30,765
30	28-Jun-2026	BEXIMCO	50,000	31.20	1,560,000	116.17	5,808,531	(4,248,531)	3,120	1,556,880	(4,251,651)
Total					33,437,965		57,721,362	(24,283,397)	66,676	33,371,289	(24,350,073)



AAML UNIT FUND
Schedule of investment in securities
For the year ended 30 June 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 year ended 30 June 2026

Annexure-D

Name of the Company	Number of share	dividend/share	Record Date	Total Dividend	Received	Receivable
PRIMEINSUR	83,439	1	21.05.2026	83,439.00	83,439.00	
GP	3,662	11	13.08.2025	40,282	40,282.00	
LHB	35,000	1.8	11.11.2025	63,000	63,000.00	
BSCPLC	39,500	4	22.10.2025	158,000	158,000.00	
SQURPHARMA	40,000	12	16.11.2025	480,000	480,000.00	
CONFIDCEM	62,566	1	25.11.2025	62,566	62,566.00	
DOREENPWR	145,600	1	19.11.2025	145,600	145,600.00	
BEACONPHAR	55,000	2.1	16.11.2025	115,500	115,500.00	
GP	3,662	10.5	03.03.2026	38,451	38,451.00	
ROBI	46,000	1.75	16.03.2026	80,500	80,500.00	
LHB	35,000	2.2	09.04.2026	77,000	77,000.00	
BDPAINTS	100,000	0.1	04.12.2025	10,000	-	10,000
Total for the period				1,354,338	1,344,338	10,000

Receivables from previous year						
ORIONPHARM	20,000	1	04.12.2024	20,000	-	20,000
FORTUNE	36,632	0.1	28.11.2024	3,663	-	3,663
BDPAINTS	100,000	1.2	15.12.2024	120,000	-	120,000
Total receivable from previous year						143,663
Grand Total				1,354,338	1,344,338	153,663

*In 2025 dividend of BD Paints for 2024, amounting to Tk 120, 000 was shown as received erroneously which was actually Dividend of RAK Ceramic for 2024 for the same amount of Tk 120,000, which was credited on 17th April of 2025. Dividend of BD Paints for 2024 is still receivable as on 30th June 2026.



AAML UNIT FUND
Schedule of Interest on bank deposits and bonds
For the year ended 30 June 2026

Annexure-E

Opening Balance	64,618
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Interest Income For the Period

Sl.No.	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Interest Amount
1	Bangladesh Bank		TB2Y0227	Treasury Bond	10.98	35,798
2	Bangladesh Bank		TB2Y1125	Treasury Bond	10.90	3,897
3	Bangladesh Bank		TB5Y1229	Treasury Bond	12.38	47,485
4	Bangladesh Bank		TB10Y0234	Treasury Bond	12.05	78,573
5	BRAC Bank PLC	RK Mission Road	1513203975834001	Interest Bearing C/A	5.00	122,577
6	BEXGSUKUK			SUKUK		228,500
7	IBBL2PBOND			Corporate Bond		199,000
8	BEXGSUKUK			SUKUK		229,500
9	BRAC Bank PLC	RK Mission Road	1513203975834001	Interest Bearing C/A		81,241
	Received from previous year					64,618
Total Interest Income received for the year						1,091,189

Interest Received from previous year	64,618
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Total Interest income for the year	1,094,474
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Interest Receivable at the end of the period	67,902
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