

AAML UNIT FUND
TRUSTEE: INVESTMENT CORPORATION OF BANGLADESH

INDEPENDENT AUDITOR'S REPORT AND AUDITED FINANCIAL STATEMENTS
OF
AAML UNIT FUND
For the year ended 30 June 2025

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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 2025, 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 2025, 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, 2001. But the Fund has prepared the financial statement based on Microsoft Excel sheets which is not inclusive of all heads of account. We couldn't check all 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. Income tax deducted at source are being carried forward in the financial statements for years together without any adjustment.

Matter of Emphasis

We draw attention to the note no. 2.02.3 which describe the investment made in 200,000 Pre-IPO shares of Tk. 10.00 each of Islam Oxygen Limited at a premium of Tk. 19.00 per share total Tk. 5,800,000 in the year of 2021. The IPO application was rejected by the Bangladesh Securities and Exchange Commission. No return has been received for last two years from the investment. The Fund has considered the investment as bad and fully provided for in the financial statements. Our opinion is not modified in this respect.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent Auditor 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

Asset Manager 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 2001 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 other 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 evolve collusion forgery, intentional omissions, misrepresentations or the override
- 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 completed 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 2001, 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 56 and Fifth 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: 13 August 2025



For K. M. HASAN & CO.
Chartered Accountants

A handwritten signature in black ink, appearing to read "Amirul Islam".

Md. Amirul Islam FCA, FCS
Senior Partner, Enrol. No. 331
DVC: 2508210331AS118324

AAML UNIT FUND
STATEMENT OF FINANCIAL POSITION
As at 30 June 2025

Particulars	Notes	Amount in Taka	
		2024-2025	2023-2024
Assets			
Investments - at Market value	3.00	84,336,235	111,957,477
Preliminary and Issue Expenses	4.00	181,854	363,706
Cash & cash equivalents	5.00	3,057,197	5,990,194
Advance, Deposits and Prepayments	6.00	930,913	893,234
Other Receivables	7.00	208,281	-
Total assets		88,714,480	119,204,611
Equity and liabilities			
Equity:			
Unit capital	8.00	109,547,460	110,797,460
Unit premium reserve	9.00	31,074,918	31,023,668
Dividend Equalization Reserve	10.00	10,645,878	10,645,878
Retained earnings	11.00	(63,159,511)	(35,861,334)
Total equity (A)		88,108,745	116,605,672
Liabilities:			
Accounts Payable	12.00	605,735	2,598,939
Total liabilities (B)		605,735	2,598,939
Total equity and liabilities (A+B)		88,714,480	119,204,611
Net asset value (NAV) per unit of Tk. 10 each			
Net asset value-at cost	13.00	14.70	14.66
Net Asset value-at market	14.00	8.04	10.52

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



Chairman

Trustee(Investment Corporation of Bangladesh)



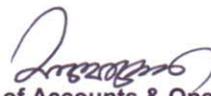
Managing Director

Assurance Asset Management Limited



Member Secretary

Trustee(Investment Corporation of Bangladesh)

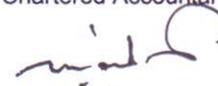


Head of Accounts & Operations

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: 2508210331AS118324

Place: Dhaka
Dated: 13 August 2025



AAML UNIT FUND
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the year ended 30 June 2025

Particulars	Notes	Amount in Taka	
		2024-2025	2023-2024
Income			
Gain/(Loss) on sale of marketable securities	15.00	(493,717)	(2,122,149)
Dividend from investment in securities	16.00	2,524,949	3,336,637
Interest on bank deposits and bonds	17.00	998,481	846,460
Total income		3,029,713	2,060,948
Expenses			
Management fee	18.00	2,367,391	3,295,186
Trustee fee		158,804	228,338
Custodian fee		98,933	141,215
Annual BSEC fee		105,870	152,225
Audit fee		57,500	57,500
CDBL Charge		14,000	45,644
Newspaper publication & Advertisement expense		210,500	169,500
Bank Charges		13,048	20,113
CDS Connection Fee		37,800	37,800
Bidding Fees & Excise duties		-	8,000
Amortization of preliminary and issue expenses		181,852	181,852
Total expenses		3,245,698	4,337,373
Net Profit/(Loss) before provision		(215,985)	(2,276,425)
(Provision)/Write back of provision against diminution in value of investment	3.03	(27,082,193)	(38,359,933)
Net Profit/(Loss) for the year		(27,298,178)	(40,636,358)
Add: Other comprehensive income for the year		-	-
Total comprehensive income for the year		(27,298,178)	(40,636,358)
Earnings Per Unit (EPU) of Tk. 10 each	19.00	(2.49)	(3.67)

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



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Trustee(Investment Corporation of Bangladesh)



Managing Director

Assurance Asset Management Limited



Member Secretary

Trustee(Investment Corporation of Bangladesh)

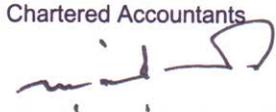


Head of Accounts & Operations

Assurance Asset Management Limited

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For K. M. HASAN & CO.
Chartered Accountants


Md. Amirul Islam FCA, FCS
Senior Partner, Enroll. No. 331
DVC: 2508210331AS118324

Place: Dhaka
Dated: 13 August 2025



AAML UNIT FUND
STATEMENT OF CHANGES IN EQUITY
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	-	-	-	-	-
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

For the year ended 30 June 2024

Amount in Taka

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as at 01 July 2023	115,095,700	29,912,654	10,645,878	10,529,809	166,184,041
Unit sold for the year	3,686,040	-	-	-	3,686,040
Unit surrendered by holder	(7,984,280)	-	-	-	(7,984,280)
Unit premium reserve	-	1,432,408	-	-	1,432,408
Unit Premium surrender	-	(321,394)	-	-	(321,394)
Cash dividend Paid(2022-23)	-	-	-	(5,754,785)	(5,754,785)
Net Profit/(Loss) for the year	-	-	-	(40,636,358)	(40,636,358)
Balance as at 30 June 2024	110,797,460	31,023,668	10,645,878	(35,861,334)	116,605,672



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Managing Director

Assurance Asset Management Limited



Member Secretary

Trustee(Investment Corporation of Bangladesh)

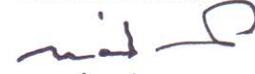


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Assurance Asset Management Limited

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For K. M. HASAN & CO.
Chartered Accountants



Md. Amirul Islam FCA, FCS
Senior Partner, Enroll. No. 331
DVC: 2508210331AS118324

Place: Dhaka
Dated: 13 August 2025



AAML UNIT FUND
STATEMENT OF CASH FLOWS
For the year ended 30 June 2025

Particulars	Notes	Amount in Taka	
		2024-2025	2023-2024
A. Cash flows from operating activities			
Gain/(Loss) on sale of marketable securities	Annexure-B	(493,717)	(2,122,149)
Dividend received from investment in securities	20.00	2,381,286	3,336,637
Interest received on bank deposits and bonds	21.00	933,864	846,460
Payment made for expenses	22.00	(5,061,181)	(3,280,780)
Tax Paid		(33,548)	(63,213)
Net cash inflows/(outflows) from operating activities		(2,273,296)	(1,283,045)
B. Cash flows from investing activities			
Purchase of securities	Annexure-C	(61,705,261)	(49,933,674)
Sale of securities (at cost)	Annexure-B	62,244,310	60,206,339
Net cash inflows/(outflows) from investing activities		539,049	10,272,665
C. Cash flows from financing activities			
Proceed from issuance of units	23.00	-	5,118,524
Payments made for re-purchase of units	24.00	(1,198,750)	(8,305,675)
Dividend paid during the year	25.00	-	(5,754,785)
Net cash inflows/(outflows) from financing activities		(1,198,750)	(8,941,936)
Net cash increase/(decrease) during the year (A+B+C)		(2,932,997)	47,684
Cash or cash equivalents at the beginning of the year		5,990,194	5,942,510
Cash or cash equivalents at the end of the year		3,057,197	5,990,194
Net Operating Cash Flow Per Unit of Tk. 10 each	26.00	(0.21)	(0.12)

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)

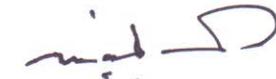


Head of Accounts & Operations

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: 2508210331AS118324

Place: Dhaka
Dated: 13 August 2025



AAML UNIT FUND
Notes to the financial statements
As at and for the year ended 30 June 2025

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.

2.02.03: The Fund has invested in 200,000 Pre-IPO shares of Tk. 10.00 each of Islam Oxigen Limited at a premium of Tk.19.00 per share total Tk.5,800,000 in the year of 2021. The IPO application was rejected by the Bangladesh Securities and Exchange Commission. No return has been received for last two years from the investment. The Fund has considered the investment as bad and fully provided for in the financial statements.



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 2024 to 30 June 2025.

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/ Loss arising from sale of investment are accounted for as per IFRS 9 on the date at which the transaction takes place. During the year net realized capital loss has been presented in the statement of profit or loss and other comprehensive income as per industry practice.

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.



Notes	Particulars	Amount in Taka	
		2024-2025	2023-2024

3.00 Investments - at market value

Investment in listed securities (Note: 3.01)	84,336,235	106,737,477
Investment in Non-listed securities (Note: 3.02)	-	5,220,000
	84,336,235	111,957,477

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

Sector/category	Total Cost Price (Tk)	Total market Price (Tk)	Difference Surplus/(Deficit)
BANKS	20,409,316	7,890,267	(12,519,049)
CEMENT	10,454,136	4,772,030	(5,682,106)
CERAMIC INDUSTRY	6,037,557	2,304,000	(3,733,557)
CORPORATE BOND	6,990,000	3,927,200	(3,062,800)
ENGINEERING	7,676,033	4,060,171	(3,615,862)
FUEL AND POWER	13,293,092	5,017,480	(8,275,612)
G-SEC (T.BOND)	2,160,597	2,003,170	(157,427)
INSURANCE	5,795,096	3,092,582	(2,702,514)
IT SECTOR	6,774,924	2,820,000	(3,954,924)
MISCELLANEOUS	16,637,957	15,768,522	(869,435)
MUTUAL FUNDS	1,943,880	1,220,000	(723,880)
PHARMACEUTICALS AND CHEMICAL	25,198,397	16,406,026	(8,792,371)
TANNERY	2,763,195	538,490	(2,224,704)
TELECOMMUNICATION	9,058,824	6,039,552	(3,019,272)
LISTED SME	16,274,155	8,476,743	(7,797,412)
Total	151,467,158	84,336,235	(67,130,924)

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

3.02 Investment in Non-listed securities

Category	As at 30 June 2025			As at 30 June 2024	
	No. of Units	Total Cost Price (BDT)	Fair Market Price (BDT)	Total Cost Price (BDT)	Fair Market Price (BDT)
Pre-IPO Placement Shares Islam Oxygen Limited	200,000	5,800,000	-	5,800,000	5220000
Total		5,800,000	-	5,800,000	5,220,000

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	(72,930,924)	(45,848,731)
Unrealized Gain/(Loss) as on July 01	(45,848,731)	(7,488,798)
Provision required for the year (Note: 3.3.1)	(27,082,193)	(38,359,933)

3.3.1 Performance of investment

Investments	Cost Price	Market Price (Adjusted)	Excess/ (Deficit)
Performing Investments	151,467,158	84,336,235	(67,130,924)
Non-performing Investments	5,800,000	-	(5,800,000)
Total	157,267,158	84,336,235	(72,930,924)
Less: Previous year's Investment diminution reserve against fall in value of securities			(45,848,731)
Provision required for the year			(27,082,193)

4.00 Preliminary and Issue Expenses

Opening Balance as at 01 July	363,706	545,558
Less: Amortized during the year	(181,852)	(181,852)
Balance as at 30 June	181,854	363,706



Notes	Particulars	Amount in Taka	
		2024-2025	2023-2024
5.00 Cash & cash equivalents			
Main Bank Account (Note: 5.01)		3,057,197	5,989,107
Dividend Account (Note: 5.02)		-	1,087
Cash at Brokerage Account (Note:5.03)		-	-
		3,057,197	5,990,194
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	151320397583400	3,057,197	5,989,107
		3,057,197	5,989,107
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	-	1,087
		-	1,087
5.03 Cash at Brokerage Account			
	<u>BO Account Number</u>		
Shanta Securities Limited	160462006822892	-	-
BRAC EPL Stock Brokerage Limited	160462006822892	-	-
		-	-
6.00 Advance, Deposits and Prepayments			
Advance to BSEC as Annual Fee		104,745	100,614
Advance Income Tax (Note-6.01)		826,168	792,620
		930,913	893,234
6.01 Advance Income Tax			
Opening Balance		792,620	729,407
Add: Addition during the year		33,548	63,213
Closing Balance		826,168	792,620
7.00 Other Receivables			
Dividend receivable		143,663	-
Interest receivable on Listed bond		64,618	-
		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		110,797,460	115,095,700
Add: Unit sold for the year		-	3,686,040
		110,797,460	118,781,740
Less: Unit surrendered by holder (1,25,000 units of Tk. 10 each)		(1,250,000)	(7,984,280)
Closing Balance		109,547,460	110,797,460
The unit capital represents 10,954,746 number of units of Tk 10 each.			
Details of Unit Holding Position as on Reporting Date (%)			
Sponsor		28.17%	27.86%
Institution		58.60%	59.06%
Individual		13.23%	13.08%
Total		100.00%	100.00%
9.00 Unit premium reserve			
Opening Balance		31,023,668	29,912,654
Add: Unit premium reserve during the year		51,250	1,432,408
		31,074,918	31,345,062
Less: Unit Premium surrender during the the year		-	(321,394)
Closing Balance		31,074,918	31,023,668



Notes	Particulars	Amount in Taka	
		2024-2025	2023-2024
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	(35,861,334)	10,529,809
	Less: Dividend paid	-	(5,754,785)
		(35,861,334)	4,775,024
	Add: Profit/(Loss) for the year	(27,298,178)	(40,636,358)
	Closing Balance	(63,159,511)	(35,861,334)
12.00 Accounts Payable			
	Management Fee	386,702	2,410,335
	Trustee Fee	48,511	79,707
	Audit Fee	80,500	80,500
	Custodian Fee	9,996	9,996
	CDS Connection Fee	10,800	7,200
	Payable to Unit Holder	76	76
	Publication and Other Expenses	69,150	11,125
		605,735	2,598,939
13.00 Net Asset Value (NAV) Per Unit (At Cost Price)			
	Total Assets (Investment considered at cost price)	161,645,402	165,053,342
	Less: Liabilities	605,735	2,598,939
	Net Asset Value	161,039,667	162,454,403
	Number of Units	10,954,746	11,079,746
	NAV per Unit at Cost	14.70	14.66
14.00 Net Asset Value (NAV) Per Unit (At Market Price)			
	Total Assets (Investment considered at market price)	88,714,480	119,204,611
	Less: Liabilities	605,735	2,598,939
	Net Asset Value	88,108,745	116,605,672
	Number of Units	10,954,746	11,079,746
	NAV per Unit at Market Value	8.04	10.52
15.00 Gain/(Loss) on sale of marketable securities		(493,717)	(2,122,149)
	Details of Gain/(Loss) on sale of marketable securities are shown in "Annexure- B".		
16.00 Dividend from investment in securities		2,524,949	3,336,637
	Details of dividend from investment in securities are shown in "Annexure- D".		
17.00 Interest on bank deposits and bonds		998,481	846,460
	Details of Interest on bank deposits and bonds are shown in "Annexure- E".		



Notes	Particulars	Amount in Taka	
		2024-2025	2023-2024
18.00	Management fee (Note: 18.01)	2,367,391	3,295,186
18.01	Management fee calculation for the year		
	Average NAV (Sum of Weekly NAV/No. of Week)	105,869,538	
	Not exceeding Taka 5.00 crore	50,000,000	1,250,000
	Exc. Tk. 5 cr. and up to Tk. 25 cr.	55,869,538	1,117,391
	Total	2,367,391	
19.00	Earnings Per Unit (EPU)		
	Profit for the year	(27,298,178)	(40,636,358)
	Number of units	10,954,746	11,079,746
	Earnings Per Unit	(2.49)	(3.67)
	Earnings Per Unit (EPU) has been increased due to increased of total income than the previous year.		
20.00	Dividend received from investment in securities		
	Dividend from investment in securities	2,524,949	3,336,637
	Add: Previous year dividend receivable	-	-
		2,524,949	3,336,637
	Less: Current year dividend receivable	(143,663)	-
		2,381,286	3,336,637
21.00	Interest received on bank deposits and bonds		
	Interest on bank deposits and bonds	998,481	846,460
	Add: Previous year interest receivable	-	-
		998,481	846,460
	Less: Current year interest receivable	(64,618)	-
		933,864	846,460
22.00	Payment made for expense		
	Total expenses	3,245,698	4,337,373
	Less: Preliminary and issue expenses	(181,852)	(181,852)
	Add: Previous year Accounts Payables (Note: 22.01)	2,498,325	1,623,584
		5,562,171	5,779,105
	Less: Current year Accounts Payables (Note: 22.02)	(500,990)	(2,498,325)
		5,061,181	3,280,780
22.01	Previous year operating expenses payable		
	Accounts Payables (Previous year)	2,598,939	1,910,054
	Less: Advance, Deposits and Prepayments	(100,614)	(286,470)
		2,498,325	1,623,584
22.02	Current year operating expenses payable		
	Accounts Payables (Current year)	605,735	2,598,939
	Less: Advance, Deposits and Prepayments	(104,745)	(100,614)
		500,990	2,498,325
23.00	Proceeds from issuance of units	-	5,118,524
24.00	Payments made for re-purchase of units	1,198,750	8,305,675
25.00	Dividend paid during the year		
	Dividend declared during the year	-	5,754,785
	Add: Previous year dividend payable	-	-
		-	5,754,785
	Less: Current year dividend payable	-	-
		-	5,754,785



Notes	Particulars	Amount in Taka	
		2024-2025	2023-2024
26.00	Net operating cash flows per unit (NOCFPU)		
	Net cash inflows/(outflows) from operating activities	(2,273,296)	(1,283,045)
	Number of Units	10,954,746	11,079,746
	Net operating cash flow per unit (NOCFPU)	(0.21)	(0.12)
27.00	Reconciliation between cash flows from operating activities		
	Profit before provision	(215,985)	(2,276,425)
	Add: preliminary and issue expenses	181,852	181,852
	Operating cash flows before changes in working capital	(34,133)	(2,094,573)
	Changes in working capital		
	Decrease/(Increase) of Advance, Deposits and Prepayments	(37,679)	122,642
	Decrease/(Increase) of Other Receivables	(208,281)	-
	(Decrease)/Increase of Accounts Payable	(1,993,204)	688,960
		(2,239,163)	811,602
	Net cash inflows/(outflows) from operating activities	(2,273,296)	(1,283,045)

28.00 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	2,410,335	2,367,391	4,391,024	386,702

29.00 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 2025

30.00 Events after the reporting period

- The Board of Trustees in its meeting held on 13 August 2025 approved the financial statements of the Fund for the year ended 30 June 2025 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)



Head of Accounts & Operations
Assurance Asset Management Limited

Place: Dhaka

Dated: 13 August 2025



AAML UNIT FUND
STATEMENT OF INVESTMENT IN SECURITIES
For the year ended 30 June 2025

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	7.40	2,141,604.40	(2,232,026)	-51.03%	2.728%
2	BRACBANK	20,000	50.25	1,005,006	50.70	1,014,000.00	8,994	0.89%	0.627%
3	GIB	1,578,221	9.52	15,030,680	3.00	4,734,663	(10,296,017)	-68.50%	9.375%
Sector Total				20,409,316		7,890,267	(12,519,049)	-61.34%	12.730%
CEMENT									
4	CONFIDCEM	62,566	121.70	7,614,468	49.70	3,109,530	(4,504,938)	-59.16%	4.749%
5	LHB	35,000	81.13	2,839,668	47.50	1,662,500	(1,177,168)	-41.45%	1.771%
Sector Total				10,454,136		4,772,030	(5,682,106)	-54.35%	6.521%
CERAMICS SECTOR									
6	RAKCERAMIC	120,000	50.31	6,037,557	19.20	2,304,000	(3,733,557)	-61.84%	3.766%
Sector Total				6,037,557		2,304,000	(3,733,557)	-61.84%	3.766%
CORPORATE BOND									
7	BEXGSUKUK	50,000	100.00	5,000,000	47.50	2,375,000	(2,625,000)	-52.50%	3.119%
8	IBBL2PBOND	398	5,000.00	1,990,000	3900.00	1,552,200	(437,800)	-22.00%	1.241%
Sector Total				6,990,000		3,927,200	(3,062,800)	-43.82%	4.360%
ENGINEERING									
9	SINGERBD	32,112	178.21	5,722,068	108.50	3,484,152.00	(2,237,916)	-39.11%	3.569%
10	NAHEEACP	30,001	65.13	1,953,965	19.20	576,019.20	(1,377,946)	-70.52%	1.219%
Sector Total				7,676,033		4,060,171	(3,615,862)	-47.11%	4.788%
FUEL AND POWER									
11	POWERGRID	50,000	59.24	2,961,847	32.50	1,625,000.00	(1,336,847)	-45.14%	1.847%
12	DOREENPWR	145,600	70.96	10,331,245	23.30	3,392,480.00	(6,938,765)	-67.16%	6.444%
Sector Total				13,293,092		5,017,480	(8,275,612)	-62.25%	8.291%
G-SEC (T.BOND)									
13	TB2Y0227	5,000	102.36	511,808	98.89	494,450	(17,358)	-3.39%	0.319%
14	TB2Y1125	1,000	103.92	103,916	99.84	99,840	(4,076)	-3.92%	0.065%
15	TB5Y1229	4,000	111.52	446,061	101.32	405,280	(40,781)	-9.14%	0.278%
16	TB10Y0234	10,000	109.88	1,098,812	100.36	1,003,600	(95,212)	-8.66%	0.685%
Sector Total				2,160,597		2,003,170	(157,427)	-7.29%	1.348%



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					
INSURANCE									
17	PRIMEINSUR	43,439	87.73	3,810,835	25.70	1,116,382	(2,694,453)	-70.71%	2.377%
18	EIL	41,000	48.40	1,984,261	48.20	1,976,200	(8,061)	-0.41%	1.238%
Sector Total				5,795,096		3,092,582	(2,702,514)	-46.63%	3.615%
IT SECTOR									
19	EGEN	150,000	45.17	6,774,924	18.80	2,820,000	(3,954,924)	-58.38%	4.226%
Sector Total				6,774,924		2,820,000	(3,954,924)	-58.38%	4.226%
MISCELLANEOUS									
20	BEXIMCO	143,220	116.17	16,637,957	110.10	15,768,522	(869,435)	-5.23%	10.378%
Sector Total				16,637,957		15,768,522	(869,435)	-5.23%	10.378%
MUTUAL FUNDS									
21	AIBLISTIMF	200,000	9.72	1,943,880	6.10	1,220,000	(723,880)	-37.24%	1.212%
Sector Total				1,943,880		1,220,000	(723,880)	-37.24%	1.212%
PHARMACEUTICALS AND CHEMICALS									
22	SQURPHARMA	40,000	219.47	8,778,532	208.90	8,356,000.00	(422,532)	-4.81%	5.475%
23	ORIONPHARM	20,000	143.61	2,872,233	30.30	606,000.00	(2,266,233)	-78.90%	1.792%
24	ACMEPL	132,748	35.45	4,706,219	12.20	1,619,525.60	(3,086,694)	-65.59%	2.935%
25	BEACONPHAR	55,000	160.75	8,841,413	105.90	5,824,500.00	(3,016,913)	-34.12%	5.515%
Sector Total				25,198,397		16,406,026	(8,792,371)	-34.89%	15.717%
TANNERY									
26	FORTUNE	36,632	75.43	2,763,195	14.70	538,490	(2,224,704)	-80.51%	1.724%
Sector Total			75.43	2,763,195		538,490	(2,224,704)	-80.51%	1.724%
TELECOMMUNICATION									
27	BSCPLC	39,500	199.61	7,884,462	124.80	4,929,600	(2,954,862)	-37.48%	4.918%
28	GP	3,662	320.69	1,174,363	303.10	1,109,952	(64,410)	-5.48%	0.732%
Sector Total				9,058,824		6,039,552	(3,019,272)	-33.33%	5.650%
LISTED SME									
29	BDPAINTS	100,000	68.14	6,813,600	33.80	3,380,000	(3,433,600)	-50.39%	4.250%
30	ORYZAAGRO	249,000	24.38	6,071,118	12.20	3,037,800	(3,033,318)	-49.96%	3.787%
31	AOPLC	144,996	23.38	3,389,437	14.20	2,058,943	(1,330,494)	-39.25%	2.114%
Sector Total				16,274,155		8,476,743	(7,797,412)	-47.91%	10.151%
Grand Total				151,467,158		84,336,235	(67,130,924)		



AAML UNIT FUND
Gain/(Loss) on sale of marketable securities
For the year ended 30 June 2025

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-2024	BDPAINTS	68,522	50.40	3,453,310	53.11	3,638,929	(185,619)	6,907	3,446,403	(192,526)
2	3-Jul-2024	BDPAINTS	25,978	53.00	1,376,942	53.11	1,379,588	(2,646)	2,754	1,374,188	(5,400)
3	8-Jul-2024	AGNISYSL	180,000	28.06	5,051,000	27.14	4,884,921	166,079	10,102	5,040,898	155,977
4	9-Jul-2024	AIL	29,400	117.97	3,468,261	116.53	3,426,058	42,203	6,937	3,461,324	35,266
5	10-Jul-2024	BDPAINTS	100,000	63.02	6,301,843	56.61	5,661,300	640,543	12,604	6,289,240	627,940
6	13-Aug-2024	EIL	17,469	45.96	802,844	45.09	787,677	15,167	1,606	801,238	13,561
7	13-Aug-2024	ROBI	622	33.90	21,086	29.76	18,510	2,575	42	21,044	2,533
8	1-Sep-2024	EIL	22,531	46.00	1,036,426	45.09	1,015,923	20,503	2,073	1,034,353	18,430
9	18-Sep-2024	IBBL2PBOND	1	4,500.00	4,500	5,000.00	5,000	(500)	9	4,491	(509)
10	19-Sep-2024	GP	6,000	340.35	2,042,092	320.69	1,924,133	117,959	4,084	2,038,008	113,875
11	22-Sep-2024	GP	3,538	344.91	1,220,287	320.69	1,134,597	85,690	2,441	1,217,847	83,249
12	23-Sep-2024	BEACHHATCH	15,841	92.11	1,459,106	70.54	1,117,437	341,669	2,918	1,456,187	338,750
13	24-Sep-2024	GP	4,050	350.05	1,417,720	320.69	1,298,790	118,930	2,835	1,414,885	116,095
14	24-Sep-2024	BEACHHATCH	4,159	90.00	374,310	70.54	293,379	80,931	749	373,561	80,182
15	25-Sep-2024	BEACHHATCH	10,000	89.11	891,124	70.54	705,408	185,716	1,782	889,342	183,934
16	25-Sep-2024	GP	5,000	354.16	1,770,776	320.69	1,603,445	167,331	3,542	1,767,235	163,790
17	26-Sep-2024	GP	5,000	345.16	1,725,811	320.69	1,603,444	122,367	3,452	1,722,359	118,915
18	29-Sep-2024	BEACHHATCH	10,000	80.86	808,600	70.54	705,408	103,192	1,617	806,983	101,575
19	1-Oct-2024	BEACHHATCH	8,000	85.50	684,001	70.54	564,326	119,675	1,368	682,633	118,307
20	3-Oct-2024	BEACHHATCH	12,000	80.90	970,770	70.54	846,490	124,281	1,942	968,829	122,339
21	7-Oct-2024	BEACHHATCH	10,000	83.69	836,931	70.54	705,408	131,523	1,674	835,257	129,849
22	7-Oct-2024	AGNISYSL	28,700	35.30	1,013,110	33.63	965,194	47,916	2,026	1,011,084	45,890
23	8-Oct-2024	BEACHHATCH	6,682	82.78	553,157	70.54	471,354	81,803	1,106	552,051	80,697
24	9-Oct-2024	BEACHHATCH	23,318	82.14	1,915,252	70.54	1,644,870	270,381	3,831	1,911,421	266,551
25	3-Nov-2024	AOPLC	40,001	20.94	837,669	23.38	935,066	(97,397)	1,675	835,994	(99,073)
26	4-Nov-2024	AGNISYSL	50,000	32.65	1,632,630	37.03	1,851,696	(219,066)	3,265	1,629,365	(222,331)
27	4-Nov-2024	AOPLC	60,000	22.81	1,368,400	23.38	1,402,564	(34,164)	2,737	1,365,663	(36,901)
28	4-Nov-2024	QGBALLPEN	1,468	137.73	202,190	134.29	197,133	5,057	404	201,786	4,653



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)
29	5-Nov-2024	AOPLC	10,003	20.65	206,563	23.38	233,831	(27,268)	413	206,150	(27,681)
30	5-Nov-2024	GQBALLPEN	2,000	139.90	279,800	134.33	268,668	11,132	560	279,240	10,572
31	9-Jan-2025	GQBALLPEN	50,870	134.49	6,841,580	133.49	6,790,600	50,980	13,683	6,827,897	37,297
32	16-Jan-2025	ORYZAAGRO	51,000	19.39	989,000	24.38	1,243,482	(254,482)	1,978	987,022	(256,460)
33	11-Feb-2025	ACFL	23,268	17.27	401,871	26.55	617,835	(215,964)	804	401,067	(216,768)
34	12-Mar-2025	SINOBANGLA	15,000	51.23	768,379	44.73	671,019	97,360	1,537	766,842	95,823
35	19-Mar-2025	SINOBANGLA	7,375	49.10	362,113	45.67	336,850	25,263	724	361,388	24,539
36	24-Mar-2025	SINOBANGLA	27,422	47.17	1,293,601	45.74	1,254,344	39,258	2,587	1,291,014	36,670
37	27-Mar-2025	SINOBANGLA	7,763	48.37	375,485	45.74	355,097	20,388	751	374,734	19,637
38	6-Apr-2025	SINOBANGLA	10,000	46.90	469,040	45.74	457,422	11,618	938	468,102	10,680
39	7-Apr-2025	SINOBANGLA	17,776	46.39	824,694	45.86	815,149	9,544	1,649	823,045	7,895
40	8-Apr-2025	SINOBANGLA	20,000	46.20	924,050	45.86	917,135	6,915	1,848	922,202	5,067
41	9-Apr-2025	SINOBANGLA	3,000	46.67	140,000	45.85	137,547	2,453	280	139,720	2,173
42	10-Apr-2025	SINOBANGLA	34,927	46.26	1,615,582	45.86	1,601,883	13,700	3,231	1,612,351	10,468
43	19-Jun-2025	SINOBANGLA	26,763	39.03	1,044,584	45.86	1,227,329	(182,745)	2,089	1,042,495	(184,834)
44	23-Jun-2025	PRIMEINSUR	40,000	25.47	1,018,852	87.73	3,509,137	(2,490,285)	2,038	1,016,814	(2,492,323)
45	25-Jun-2025	LOVELLO	10,000	107.90	1,079,000	101.89	1,018,934	60,066	2,158	1,076,842	57,908
Total					61,874,342		62,244,310	(369,968)	123,749	61,750,593	(493,717)



AAML UNIT FUND
Schedule of investment in securities
For the year ended 30 June 2025

Annexure-C

Sl. No.	Date	Name of the Company	No. of Share	Unit Price	Total Price	Commission	Total Price including Commission
1	4-Jul-2024	AGNISYSL	180,000	27.08	4,875,170	9,750	4,884,921
2	8-Jul-2024	BDPAINTS	100,000	56.50	5,650,000	11,300	5,661,300
3	10-Jul-2024	BDPAINTS	100,000	68.00	6,800,000	13,600	6,813,600
4	15-Aug-2024	BEACHHATCH	100,000	70.40	7,040,000	14,080	7,054,080
5	19-Sep-2024	GQBALLPEN	2,402	142.40	342,045	684	342,729
6	22-Sep-2024	GQBALLPEN	8,074	141.80	1,144,904	2,290	1,147,194
7	23-Sep-2024	GQBALLPEN	2,500	140.30	350,750	702	351,452
8	24-Sep-2024	GQBALLPEN	5,000	140.88	704,400	1,409	705,809
9	25-Sep-2024	GQBALLPEN	3,000	135.23	405,700	811	406,511
10	26-Sep-2024	GQBALLPEN	10,550	128.99	1,360,865	2,722	1,363,587
11	3-Oct-2024	AGNISYSL	28,700	33.56	963,267	1,927	965,194
12	8-Oct-2024	AGNISYSL	50,000	36.96	1,848,000	3,696	1,851,696
13	28-Oct-2024	GQBALLPEN	5,000	117.30	586,500	1,173	587,673
14	30-Oct-2024	AOPLC	120,000	24.60	2,952,000	5,904	2,957,904
15	31-Oct-2024	AOPLC	135,000	22.20	2,997,000	5,994	3,002,994
16	4-Nov-2024	GQBALLPEN	2,000	134.90	269,800	540	270,340
17	12-Nov-2024	GQBALLPEN	4,000	130.44	521,750	1,044	522,794
18	17-Nov-2024	GQBALLPEN	4,000	136.87	547,486	1,095	548,581
19	25-Nov-2024	BEXIMCO (stock div)	6,820	-	-	-	-
20	26-Nov-2024	GQBALLPEN	3,500	129.97	454,900	910	455,810
21	1-Dec-2024	GQBALLPEN	4,312	128.20	552,817	1,106	553,923
22	9-Jan-2025	ORYZAAGRO	200,000	24.50	4,900,000	9,800	4,909,800
23	12-Jan-2025	ORYZAAGRO	100,000	24.00	2,400,000	4,800	2,404,800
24	3-Feb-2025	SINOBANGLA	32,000	42.95	1,374,541	2,749	1,377,290
25	4-Feb-2025	SINOBANGLA	5,900	43.43	256,260	513	256,773
26	5-Feb-2025	SINOBANGLA	17,100	44.67	763,810	1,528	765,338
27	6-Feb-2025	SINOBANGLA	26,060	44.79	1,167,120	2,334	1,169,454
28	11-Feb-2025	SINOBANGLA	8,500	46.00	391,000	782	391,782
29	20-Feb-2025	TB2Y0227	5,000	101.68	508,418	3,390	511,808
30	20-Feb-2025	TB2Y1125	1,000	100.56	100,564	3,353	103,916
31	20-Feb-2025	TB5Y1229	4,000	108.86	435,422	10,639	446,061
32	26-Feb-2025	SINOBANGLA	11,000	48.80	536,800	1,074	537,874
33	3-Mar-2025	TB10Y0234	10,000	109.41	1,094,056	4,756	1,098,812
34	12-Mar-2025	SINOBANGLA	15,000	50.93	764,010	1,528	765,538
35	19-Mar-2025	SINOBANGLA	2,000	48.80	97,600	195	97,795
36	6-Apr-2025	SINOBANGLA	7,776	46.50	361,584	723	362,307
37	8-Apr-2025	SINOBANGLA	20,000	45.75	915,000	1,830	916,830
38	9-Apr-2025	SINOBANGLA	23,000	45.80	1,053,300	2,107	1,055,407
39	10-Apr-2025	SINOBANGLA	1,690	45.70	77,233	154	77,387
40	19-Jun-2025	LOVELLO	10,000	101.69	1,016,900	2,034	1,018,934
41	23-Jun-2025	BRACBANK	20,000	50.15	1,003,000	2,006	1,005,006
42	29-Jun-2025	EIL	41,000	48.30	1,980,300	3,961	1,984,261
Total					61,564,273	140,988	61,705,261



AAML UNIT FUND
Schedule of dividend from investment in securities
For the year ended 30 June 2025

Annexure-D

Name of the Company	Number of share	dividend/ share	Total Dividend	Dividend Received	Receivable
PRIMEINSUR	83,439	1.2	100,127	100,127	-
EIL	40,000	0.7	28,000	28,000	-
ROBI	30,218	1	30,218	30,218	-
SIBL	275,625	0.5	137,814	137,814	-
ACMEPL	132,748	0.01	1,327	1,327	-
GP	27,250	16	436,000	436,000	-
CONFIDCEM	Fractional Dividend		29	29	-
CONFIDCEM	62,566	1	62,566	62,566	-
LHB	35,000	1.9	66,500	66,500	-
BSCPLC	39,500	4	158,000	158,000	-
SQURPHARMA	40,000	11	440,000	440,000	-
DOREENPWR	145,600	1	145,600	145,600	-
IBBL2PBOND	398	464	184,672	184,672	-
NAHEEACP	30,001	0.4	12,000	12,000	-
BEACONHAR	55,000	2	110,000	110,000	-
EGEN	150,000	1	150,000	150,000	-
ACFL	23,268	1	23,268	23,268	-
GQBALLPEN	36,599	0.3	10,980	10,980	-
ACMEPL	132,748	0.025	3,319	3,319	-
BDPAINTS	100,000	1.2	120,000	120,000	-
SINGERBD	32,112	1	32,112	32,112	-
LHB	35,000	1.9	66,500	66,500	-
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
GP	3,662	17	62,254	62,254	-
Total			2,524,949	2,381,286	143,663



AAML UNIT FUND
Schedule of Interest on bank deposits and bonds
For the year ended 30 June 2025

Annexure-E

Interest Received

Sl. No.	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Interest Amount
1	BEXGSUKUK	N/A	N/A	N/A	4.55	455,000.00
2	BRAC Bank	R.K. Mission Road	1513203975834001	Interest Bearing Current	5.00	124,495.00
3	BRAC Bank	R.K. Mission Road	2039758340002	Dividend Account		7.58
4	Bangladesh Bank		TB2Y0227	Treasury Bond	10.98	
5	Bangladesh Bank		TB2Y1125	Treasury Bond	10.90	5,450.00
6	Bangladesh Bank		TB5Y1229	Treasury Bond	12.38	24,760.00
7	Bangladesh Bank		TB10Y0234	Treasury Bond	12.05	
8	BEXGSUKUK	N/A	N/A	N/A	4.50	225,000.00
9	BRAC Bank	Graphics Building	1513203975834001	Interest Bearing Current	5.00	99,151.14
Total Interest Received						933,864

Interest Receivable

Sl. No.	Bank Name	Branch Name	Account Number	Account Type	Issue Date	Settlement Date	Quantity	Face Value	Rate (%)	Interest Amount
1	Bangladesh Bank		TB2Y0227	Treasury Bond	05-02-25	24-02-25	5,000	500,000	10.98	19,102.19
2	Bangladesh Bank		TB2Y1125	Treasury Bond	08-11-23	24-02-25	1,000	100,000	10.90	1,552.88
3	Bangladesh Bank		TB5Y1229	Treasury Bond	11-12-24	24-02-25	4,000	400,000	12.38	2,035.07
4	Bangladesh Bank		TB10Y0234	Treasury Bond	22-02-24	05-03-25	10,000	1,000,000	12.05	41,927.40
Total Interest Receivable										64,618
Total Interest income from Bank deposits and Treasury Bond										998,481

