AAML UNIT FUND
STATEMENT OF FINANCIAL POSITION
As at 30th September, 2026

Particulars	Notes	Amount in Taka	
		30-Sep-26	30-Jun-26
Assets			
Investments - at Market value	3.00	53,895,676	57,523,063
Preliminary and Issue Expenses	4.00	-	-
Cash & cash equivalents	5.00	4,360,933	6,660,908
Advance, Deposits and Prepayments	6.00	180,525	187,449
Other Receivables	7.00	221,566	221,566
Total assets		**58,658,700**	**64,592,986**
Equity and liabilities			
Equity:			
Unit capital	8.00	86,997,570	89,723,780
Unit premium reserve	9.00	35,198,210	34,331,403
Dividend Equalization Reserve	10.00	10,645,878	10,645,878
Retained earnings	11.00	(74,609,163)	(70,672,311)
Total equity (A)		**58,232,494**	**64,028,750**
Liabilities:			
Accounts Payable	12.00	426,208	564,237
Total liabilities (B)		**426,208**	**564,237**
Total equity and liabilities (A+B)		**58,658,700**	**64,592,986**
Net asset value (NAV) per unit of Tk. 10 each			
Net asset value-at cost	13.00	**13.43**	**13.30**
Net Asset value-at market	14.00	**6.69**	**7.14**

Net Asset Value (NAV) Per Unit (At Cost Price)	**116,827,766.04**
Number of Units	**8,699,757**
NAV per Unit at Cost	**13.43**
Total Assets (Investment considered at market price)	**58,232,492.96**
Number of Units	**8,699,757**
NAV per Unit at Market Value	**6.69**

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

Chairman, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
Assurance Asset Management Limited

Member Secretary, Trustee
Investment Corporation of Bangladesh

Executive of Accounts & Operations
Assurance Asset Management Limited

AAML UNIT FUND
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the period from 1st July to 30th September 2026

Particulars	Notes	Amount in Taka	
		30-Sep-26	30-Sep-25
Income			
Gain/(Loss) on sale of marketable securities	15.00	(406,470)	(4,992,579)
Dividend from investment in securities	16.00	38,451	123,721
Interest on bank deposits and bonds	17.00	87,700	96,953
Total income		**(280,319)**	**(4,771,905)**
Expenses			
Management fee	18.00	296,555	539,059
Trustee fee	19.00	23,354	35,703
Custodian fee	20.00	26,712	39,679
Annual BSEC fee	21.00	15,569	23,802
Audit fee		14,493	14,493
CDBL Charge		984	2,659
Newspaper publication & Advertisement expense		9,000	45,000
Bank Charges		575	345
CDS Connection Fee		9,150	9,450
Amortization of preliminary and issue expenses			45,837
Total expenses		**396,393**	**756,027**
Net Profit/(Loss) before provision		**(676,711)**	**(5,527,931)**
(Provision)/Write back of provision against diminution in value of investment	3.03	(3,260,141)	9,193,639
Net Profit/(Loss) for the year		**(3,936,852)**	**3,665,707**
Add: Other comprehensive income for the year		-	
Total comprehensive income for the year		**(3,936,852)**	**3,665,707**
Earnings Per Unit (EPU) of Tk. 10 each	22.00	**(0.45)**	**(0.33)**

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

Chairman, Trustee
Investment Corporation of Bangladesh

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Investment Corporation of Bangladesh

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Assurance Asset Management Limited

AAML UNIT FUND
STATEMENT OF CHANGES IN EQUITY
For the period from 1st July to 30th September 2026

Amount in Taka

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as at 01 July 2026	**89,723,780**	**34,331,403**	**10,645,878**	**(70,672,310)**	**64,028,751**
Unit sold for the year	7,520	(2,519)	-	-	5,001
Unit surrendered by holder	(2,733,730)	-	-	-	(2,733,730)
Unit premium reserve	-	869,326	-	-	869,326
Unit Premium surrender	-	-	-	-	-
Net Profit/(Loss) for the year	-	-	-	(3,936,852)	(3,936,852)
Balance as at 30 September 2026	**86,997,570**	**35,198,210**	**10,645,878**	**(74,609,162)**	**58,232,496**

For the period from 1st July.2025 to 30th September,2025

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			-	-	
Unit surrendered by holder		-	-	-	
Unit premium reserve	-		-	-	
Unit Premium surrender	-	-	-	-	-
Net Profit/(Loss) for the year	-	-	-	3,665,707	3,665,707
Balance as at 30 September 2025	**109,547,460**	**31,074,918**	**10,645,878**	**(59,493,804)**	**91,774,452**

Chairman, Trustee
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Assurance Asset Management Limited

AAML UNIT FUND
STATEMENT OF CASH FLOWS
For the period from 1st July to 30th September 2026

Particulars		Notes	Amount in Taka	
			30-Sep-26	30-Sep-25
A. Cash flows from operating activities				
Gain/(Loss) on sale of marketable securities	Annexure-B		(406,470)	(4,992,579)
Dividend received from investment in securities		23.00	38,451	123,721
Interest received on bank deposits and bonds		24.00	87,700	87,700
Payment made for expenses		25.00	(527,499)	(616,880)
Tax Paid			-	
Net cash inflows/(outflows) from operating activities			**(807,818)**	**(5,398,038)**
B. Cash flows from investing activities				
Purchase of securities	Annexure-C		(325,650)	(8,838,007)
Sale of securities (at cost)	Annexure-B		692,896	19,295,853
Net cash inflows/(outflows) from investing activities			**367,246**	**10,457,846**
C. Cash flows from financing activities				
Proceed from issuance of units		26.00	5,001	-
Payments made for re-purchase of units		27.00	(1,864,404)	
Dividend paid during the year		28.00	-	-
Net cash inflows/(outflows) from financing activities			**(1,859,403)**	**-**
Net cash increase/(decrease) during the year (A+B+C)			**(2,299,975)**	**5,059,808**
Cash or cash equivalents at the beginning of the year			6,660,908	3,057,197
Cash or cash equivalents at the end of the year			**4,360,933**	**8,117,005**
Net Operating Cash Flow Per Unit of Tk. 10 each		29.00	**(0.09)**	**(0.49)**

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

Chairman, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
Assurance Asset Management Limited

Member Secretary, Trustee
Investment Corporation of Bangladesh

Executive of Accounts & Operations
Assurance Asset Management Limited

AAML UNIT FUND
Notes to the financial statements
As at and for the period from 1st July to 30th September 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 (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১. The prospectus was approved by the BSEC on 01 November 2018 in accordance with the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল 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 in 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 Rules1987, সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল 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 September 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 3 months from 01 July 2026 to 30 September 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.

Assurance Asset Management Ltd.

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 (মিউচ্যুয়াল 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 (মিউচ্যুয়াল 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 General

i) Figures appearing in these financial statements have been rounded off to the nearest Taka; and

ii) Comparative figures and account titles in the financial statements have been rearranged / reclassified, where necessary to conform with current year's presentation.

AAML UNIT FUND
Notes to the financial staements
As at and for the quater ended on 30 September 2026

Notes	Particulars	Amount in Taka	
		30-Sep-26	30-Jun-26
3.00	**Investments - at market value**		
	Investment in listed securities (Note: 3.01)	53,895,676	57,523,063
	Investment in Non-listed securities (Note: 3.02)	-	
		53,895,676	**57,523,063**

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

Sector/category	Total Cost Price (Tk)	Total market Price (Tk)	Difference Surplus/(Deficit
BANKS	19,611,724	3,757,194	(15,854,530)
CEMENT	10,166,699	5,436,407	(4,730,292)
CERAMIC INDUSTRY	-	-	-
CORPORATE BOND	6,990,000	5,122,100	(1,867,900)
ENGINEERING	5,722,068	2,568,960	(3,153,108)
FUEL AND POWER	13,293,092	6,466,840	(6,826,252)
G-SEC (T.BOND)	2,056,681	2,092,900	36,219
INSURANCE	-	-	-
IT SECTOR	-	-	-
MISCELLANEOUS	10,829,426	1,985,586	(8,843,840)
MUTUAL FUNDS	1,943,880	1,220,000	(723,880)
PHARMACEUTICALS AND CHEMICAL	20,204,955	14,916,300	(5,288,655)
TANNERY	-	-	-
TELECOMMUNICATION	9,058,824	6,679,389	(2,379,435)
LISTED SME	6,813,600	3,650,000	(3,163,600)
Total	**106,690,949**	**53,895,676**	**(52,795,273)**

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

3.02 Investment in Non-listed securities & Non Performing Listed Investment

Category		As at 30 September 2026		As at 30 June 2026	
		Total Cost Price (BDT)	Fair Market Price (BDT)	Total Cost Price (BDT)	Fair Market Price (BDT)
Pre-IPO Placement Shares Islam Oxygen Limited	Pre IPO	5,800,000	-	5,800,000	
Total		**5,800,000**	**-**	**5,800,000**	**-**

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

Unrealized Gain/(Loss) as on September 30,2026	(58,595,273)	(55,335,132)
Unrealized Gain/(Loss) as on July 01,2026	(55,335,132)	(72,930,924)
Write back of provision for the period (Note: 3.3.1)	**(3,260,141)**	**17,595,792**

3.3.1 Performance of investment

Investments	Cost Price	Market Price	Excess/ (Deficit)
Performing Investments	106,690,949	53,895,676	(52,795,273)
Non-performing Investments	5,800,000	-	(5,800,000)
Total	**112,490,949**	**53,895,676**	**(58,595,273)**
Less: Previous year's Investment diminution reserve against fall in value of securities			(55,335,132)
Write back of provison for the period			**(3,260,141)**

Notes	Particulars		Amount in Taka	
			30-Sep-26	30-Jun-26
4.00	**Preliminary and Issue Expenses**			
	Opening Balance as at 01 July		-	181,854
	Less: Amortized during the period		-	(181,854)
	Balance as at 30 June		-	-
5.00	**Cash & cash equivalents**			
	Main Bank Account (Note: 5.01)		4,360,933	6,660,908
	Dividend Account (Note: 5.02)		-	-
	Cash at Brokerage Account (Note:5.03)		-	-
			4,360,933	**6,660,908**
5.01	**Main Bank Account**			
	Name of the Bank and Branches	**Account no.**		
	BRAC Bank PLC, R.K. Mission Road Branch	1513203975834001	4,360,933	6,660,908
			4,360,933	**6,660,908**
5.02	**Dividend Account**			
	Name of the Bank and Branches	**Account no.**		
	BRAC Bank PLC, R.K. Mission Road Branch	2039758340002	-	-
			-	-
5.03	**Cash at Brokerage Account**			
		BO Account Number		
	Shanta Securities Limited	1604620068228927	-	-
	BRAC EPL Stock Brokerage Limited	1604620068228927	-	-
			-	-
6.00	**Advance, Deposits and Prepayments**			
	Advance to BSEC as Annual Fee		112,643	128,212
	Advance to ICB as Trustee Fee		25,336	16,690
	Advance Income Tax (Note-6.01)		42,547	42,547
			180,525	**187,449**
6.01	**Advance Income Tax**			
	Opening Balance		42,547	826,168
	Add: Addition during the year			18,386
	Ajustment during the year			(750,074)
	Add: Addition during the year			
	Refund			(51,933)
	Closing Balance		**42,547**	**42,547**
7.00	**Other Receivables**			
	Dividend receivable		153,663	153,663
	Interest receivable from Listed bond		67,902	67,902
	Interest receivable from BRAC Bank			
			221,566	**221,566**

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		89,723,780	109,547,460
	Add: Unit sold for the year		7,520	772,960
			89,731,300	**110,320,420**
	Less: Unit surrendered by holder (273373 units of Tk. 10 each)		(2,733,730)	(20,596,640)
	Closing Balance		**86,997,570**	**89,723,780**

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	1	35.48%	28.17%
Institution	6	47.80%	58.60%
Individual	18	16.72%	13.23%
Total	**25**	**100.00%**	**100.00%**

Notes	Particulars	Amount in Taka	
		30-Sep-26	30-Jun-26
9.00	**Unit premium reserve**		
	Opening Balance	34,331,403	31,074,918
	Add: Unit premium reserve during the year	869,326	3,481,732
		35,200,729	**34,556,650**
	Less: Unit Premium surrender during the the year	(2,519)	(225,247)
	Closing Balance	**35,198,210**	**34,331,403**
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	(70,672,311)	(63,159,511)
	Adjustment for TDS	-	
	Less: Dividend paid	-	-
		(70,672,311)	**(63,159,511)**
	Add: Profit/(Loss) for the year	(3,936,852)	(7,512,800)
	Closing Balance	**(74,609,163)**	**(70,672,311)**
12.00	**Accounts Payable**		
	Management Fee	329,266	436,139
	Trustee Fee		
	Audit Fee	48,743	80,500
	Custodian Fee	9,996	9,996
	CDS Connection Fee	12,750	12,600
	Payable to Unit Holder	103	103
	Publication and Other Expenses	25,350	24,900
		426,208	**564,237**
13.00	**Net Asset Value (NAV) Per Unit (At Cost Price)**		
	Total Assets (Investment considered at cost price)	117,253,974	119,885,570
	Less: Liabilities	426,208	564,237
	Net Asset Value	**116,827,766**	**119,321,333**
	Number of Units	8,699,757	8,972,378
	NAV per Unit at Cost	**13.43**	**13.30**
14.00	**Net Asset Value (NAV) Per Unit (At Market Price)**		
	Total Assets (Investment considered at market price)	58,658,700	64,592,986
	Less: Liabilities	(426,208)	564,237
	Net Asset Value	**58,232,493**	**64,028,749**
	Number of Units	8,699,757	8,972,378
	NAV per Unit at Market Value	**6.69**	**7.14**

		Amount in Taka	
		For the period from 1st July to 30th September 2026	For the period from 01 July to 30 September 2025
15.00	**Gain/(Loss) on sale of marketable securities**	**406,470**	**4,992,579**

Details of Gain/(Loss) on sale of marketable securities are shown in "Annexure- B".

16.00	**Dividend from investment in securities**	**38,451**	**123,721**

Details of dividend from investment in securities are shown in "Annexure- D".

Notes	Particulars	Amount in Taka	
		30-Sep-26	30-Jun-26
17.00	**Interest on bank deposits and bonds**	**87,700**	**96,953**

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

18.00	**Management fee (Note: 18.01)**			**296,555**	**539,059**

18.01 Management fee calculation for the year

Average NAV (Sum of Weekly NAV/No. of Week)	%	61,770,034	
Not exceeding Taka 5.00 crore	2.0	50,000,000	252,055
Exc. Tk. 5 cr. and up to Tk. 25 cr.	1.5	11,770,034	44,500
Total			**296,555**

19.00	**Trustee fee (Note: 19.01)**	**23,354**	**35,703**

19.01 Trustee fee calculation for the year

Average NAV (Sum of Weekly NAV/No. of Week)	61,770,034	
Percentage of Trustee Fee	0.15	
Total	**23,354**	-

20.00	**Custodian fee (Note: 20.01)**	**26,712**	**39,679**

20.01 Custodian fee calculation for the year

Opening Balance	9,996
Charged during the period	26,712
Paid during the period	26,712
Balance	**9,996**

21.00	**Annual BSEC Fee (Note: 21.01)**	**15,569**	**23,802**

21.01 Annual BSEC fee calculation for the year

Net Asset Value (NAV) of the fund end of the period	61,770,034
Percentage of BSEC Fee	0.10
Balance	**15,569**

22.00 Earnings Per Unit (EPU)

Profit for the year	(3,936,852)	(3,665,707)
Number of units	8,699,757	10,954,746
Earnings Per Unit	**(0.45)**	**(0.33)**

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

23.00 Dividend received from investment in securities

Dividend from investment in securities	38,451	123,721
Add: Previous year dividend receivable	-	143,663
	38,451	**267,384**
Less: Current year dividend receivable		(143,663)
	38,451	**123,721**

24.00 Interest received on bank deposits and bonds

Interest on bank deposits and bonds	87,700	96,953
Add: Previous year interest receivable	67,902	64,618
	155,602	**161,571**
Less: Current year interest received	(87,700)	(73,871)
	67,902	**87,700**

Notes	Particulars	Amount in Taka	
		30-Sep-26	30-Jun-26
25.00	**Payment made for expense**		
	Total expenses	396,393	756,027
	Less: Preliminary and issue expenses	-	(45,837)
	Add: Previous year Accounts Payables (Note: 25.01)	376,788	(325,178)
		773,181	**385,012**
	Less: Current year Accounts Payables (Note: 25.02)	(245,681)	231,868
		527,499	**616,880**
25.01	**Previous year operating expenses payable**		
	Accounts Payables (Previous year)	564,237	605,735
	Less: Advance, Deposits and Prepayments	(187,449)	(930,913)
		376,788	**(325,178)**
25.02	**Current year operating expenses payable**		
	Accounts Payables (Current year)	426,208	691,029
	Less: Adjustment	-	
	Less: Advance, Deposits and Prepayments	(180,525)	(922,896)
		245,681	**(231,867)**
26.00	**Proceeds from issuance of units**	-	-
27.00	**Payments made for re-purchase of units**	**1,864,404**	
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	(807,818)	(5,398,038)
	Number of Units	8,699,757	10,954,746
	Net operating cash flow per unit (NOCFPU)	**(0.09)**	**(0.49)**

Chairman, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
Assurance Asset Management Limited

Member Secretary, Trustee
Investment Corporation of Bangladesh

Executive of Accounts & Operations
Assurance Asset Management Limited

AAML UNIT FUND
STATEMENT OF INVESTMENT IN SECURITIES
As at 30th September, 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%	3.74%
2	UTTARABANK	10,000	20.74	207,414	20.60	206,000	(1,414)	-0.68%	0.18%
3	GIB	1,578,221	9.52	15,030,680	1.70	2,682,976	(12,347,704)	-82.15%	12.86%
Sector Total				**19,611,724**		**3,757,194**	**(15,854,530)**	**-80.84%**	16.78%
CEMENT									0.00%
4	CONFIDCEM	62,566	119.70	7,489,298	59.20	3,703,907	(3,785,391)	-50.54%	6.41%
5	LHB	33,000	81.13	2,677,401	52.50	1,732,500	(944,901)	-35.29%	2.29%
Sector Total				**10,166,699**		**5,436,407**	**(4,730,292)**	**-46.53%**	8.70%
CORPORATE BOND									0.00%
6	BEXGSUKUK	50,000	100.00	5,000,000	71.00	3,550,000	(1,450,000)	-29.00%	4.28%
7	IBBL2PBOND	398	5,000.00	1,990,000	3950.00	1,572,100	(417,900)	-21.00%	1.70%
Sector Total				**6,990,000**		**5,122,100**	**(1,867,900)**	**-26.72%**	5.98%
ENGINEERING									0.00%
8	SINGERBD	32,112	178.21	5,722,068	80.00	2,568,960.00	(3,153,108)	-55.10%	4.90%
Sector Total				**5,722,068**		**2,568,960**	**(3,153,108)**	**-55.10%**	4.90%
FUEL AND POWER									0.00%
9	POWERGRID	50,000	59.24	2,961,847	37.90	1,895,000.00	(1,066,847)	-36.02%	2.53%
10	DOREENPWR	145,600	70.96	10,331,245	31.40	4,571,840.00	(5,759,405)	-55.75%	8.84%
Sector Total				**13,293,092**		**6,466,840**	**(6,826,252)**	**-51.35%**	11.38%
G-SEC (T.BOND)									0.00%
11	TB2Y0227	5,000	102.36	511,808	100.70	503,500	(8,308)	-1.62%	0.44%
12	TB5Y1229	4,000	111.52	446,061	110.60	442,400	(3,661)	-0.82%	0.38%
13	TB10Y0234	10,000	109.88	1,098,812	114.70	1,147,000	48,188	4.39%	0.94%
Sector Total				**2,056,681**		**2,092,900**	**36,219**	**1.76%**	1.76%

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					
MISCELLANEOUS									0.00%
14	BEXIMCO	93,220	116.17	10,829,426	21.30	1,985,586	(8,843,840)	-81.66%	9.27%
Sector Total				**10,829,426**		**1,985,586**	**(8,843,840)**	-81.66%	9.27%
MUTUAL FUNDS									0.00%
15	AIBL1STIMF	200,000	9.72	1,943,880	6.10	1,220,000	(723,880)	-37.24%	1.66%
Sector Total				**1,943,880**		**1,220,000**	**(723,880)**	**-37.24%**	1.66%
PHARMACEUTICALS AND CHEMICALS									0.00%
16	SQURPHARMA	40,000	219.47	8,778,532	218.00	8,720,000.00	(58,532)	-0.67%	7.51%
17	ORIONPHARM	18,000	143.61	2,585,010	28.60	514,800.00	(2,070,210)	-80.09%	2.21%
18	BEACONPHAR	55,000	160.75	8,841,413	103.30	5,681,500.00	(3,159,913)	-35.74%	7.57%
Sector Total				**20,204,955**		**14,916,300**	**(5,288,655)**	**-26.18%**	17.29%
TELECOMMUNICATION									0.00%
19	BSCPLC	39,500	199.61	7,884,462	146.70	5,794,650	(2,089,812)	-26.51%	6.75%
20	GP	3,662	320.69	1,174,363	241.60	884,739	(289,623)	-24.66%	1.01%
Sector Total				**9,058,824**		**6,679,389**	**(2,379,435)**	**-26.27%**	7.75%
LISTED SME									0.00%
21	BDPAINTS	100,000	68.14	6,813,600	36.50	3,650,000	(3,163,600)	-46.43%	5.83%
Sector Total				**6,813,600**		**3,650,000**	**(3,163,600)**	**-46.43%**	5.83%
	II. Investment in Capital Market Securities (Non-Listed)								0.00%
B.	**Pre-IPO Placement Shares**								0.00%
21	**IOL**	200,000	29.00	5,800,000		-	**(5,800,000)**	**-100.00%**	4.96%
	Sub-Total			**5,800,000**		-	**(5,800,000)**	**-100.00%**	4.96%
	Grand Total of Capital Market Securities (Non-Listed)			**5,800,000**		-	**(5,800,000)**	**-100.00%**	4.96%
									0.00%
Grand Total				**112,490,949**		**53,895,676**	**(52,795,274)**	**-46.93%**	96.27%
Non Performing Investment									
BANK									
1	SIBL	289,406	15.11	4,373,630	3.00	868,218.00	(3,505,412)	-80.15%	3.74%
2	GIB	1,578,221	9.52	15,030,680	1.70	2,682,976	(12,347,704)	-82.15%	12.86%
Total				**19,404,310**		**3,551,194**	**(15,853,116)**	**-81.70%**	16.61%

AAML UNIT FUND

Gain/(Loss) on sale of marketable securities

For the period from 1st July to 30th September 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	22-Sep-2026	CONFIDCEM	2,000	62.60	125,200	121.70	243,406	(118,206)	250	124,950	(118,456)
2	23-Sep-2026	LHB	2,000	53.40	106,800	81.13	162,267	(55,467)	214	106,586	(55,680)
3	23-Sep-2026	ORIONPHARM	2,000	27.50	55,000	143.61	287,223	(232,223)	110	54,890	(232,333)
Total					**287,000**		**692,896**	**(405,896)**	**574**	**286,426**	**(406,470)**

AAML UNIT FUND

Schedule of investment in securities

For the period from 1st July to 30th September 2026

Annexure-C

Sl. No.	Date	Name of the Company	No. of Share	Unit Price	Total Price	Commission	Total Price including Commission
1	27-Sep-2026	UTTARABANK	5,000	20.70	103,500	207.00	103,707
2	28-Sep-2026	UTTARABANK	5,000	20.70	103,500	207.00	103,707
3	29-Sep-2026	CONFIDCEM	2,000	59.00	118,000	236.00	118,236
Total					**325,000**	**650.00**	**325,650**

AAML UNIT FUND

Schedule of dividend from investment in securities

For the period from 1st July to 30th September 2026

Annexure-D

Opening Balance	Number of share	dividend/share	Record Date	Total Dividend	Received	Receivable	
ORIONPHARM	20,000	1	4.12.2024	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	
BDPAINTS	100,000	0.1	04.12.2025	10,000		10,000	
						153,663	
Name of the Company	**Number of share**	**dividend/share**	**Record Date**	**Total Dividend**	**Received**	**Receivable**	
GP	3,662	10.5	12.8.26	38,451.00	38,451.00		
						153,663	
Total for the period				**38,451**	**38,451**	**153,663**	

AAML UNIT FUND

Schedule of Interest on bank deposits and bonds

For the period from 1st July to 30th September 2026

Annexure-E

Opening Balance	**67,902**

Interest Income For the Period

Sl.No.	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Interest Amount
1	Bangladesh Bank		TB5Y1229	Treasury Bond	12.38	27,450
2	Bangladesh Bank		TB10Y0234	Treasury Bond	12.05	60,250
Total Interest Income received for the year						**87,700**

Interest Received from previous year	
Total Interest income for the year	**87,700**
Interest Receivable at the end of the period	**67,902**

AAML UNIT FUND
Management Fee
For the period from 01st July 2026 to 30 September, 2026

Annexure-F

Date	Asset Management Fee/Day	Period 01 July 2026 to 30 September 2026 (Day)	Payable	Paid	Balance
					436,139
	3,223	92	296,555		
7/29/2026	Mgt fees Apr-Jun,26			403,428	
		Total	**732,694**	**403,428**	**329,266**

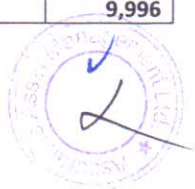
7/2/2026	63,825,936
7/5/2026	64,743,320
7/6/2026	64,716,499
7/7/2026	64,297,421
7/8/2026	64,026,864
7/9/2026	64,137,138
7/12/2026	64,790,679
7/13/2026	64,708,104
7/14/2026	64,913,369
7/15/2026	65,068,187
7/16/2026	65,471,133
7/19/2026	65,109,692
7/20/2026	64,958,916
7/21/2026	65,268,342
7/22/2026	64,689,211
7/23/2026	63,905,034
7/26/2026	63,689,829
7/27/2026	63,892,388
7/28/2026	64,333,021
7/29/2026	63,761,775
7/30/2026	63,973,479
8/2/2026	64,247,981
8/3/2026	63,961,646
8/4/2026	64,304,551
8/6/2026	63,134,325
8/9/2026	62,859,005
8/10/2026	63,331,010
8/11/2026	63,497,095
8/12/2026	63,273,545
8/13/2026	63,216,813
8/16/2026	63,041,091
8/17/2026	62,390,653
8/18/2026	62,145,497
8/19/2026	61,933,028
8/20/2026	62,109,573
8/23/2026	61,546,102
8/24/2026	61,186,320
8/25/2026	61,199,493
8/27/2026	61,325,394
8/30/2026	60,934,251
8/31/2026	60,910,341
9/1/2026	61,173,263
9/2/2026	60,717,167

	9/3/2026	60,677,483
	9/6/2026	59,828,405
	9/7/2026	59,940,346
	9/8/2026	59,862,476
	9/9/2026	57,910,986
	9/10/2026	57,741,126
	9/13/2026	57,010,373
	9/14/2026	56,259,176
	9/15/2026	57,050,012
	9/16/2026	57,206,058
	9/17/2026	57,474,710
	9/20/2026	58,406,345
	9/21/2026	58,219,430
	9/22/2026	58,128,816
	9/23/2026	58,692,549
	9/24/2026	58,502,030
	9/27/2026	58,005,499
	9/28/2026	57,842,768
	9/29/2026	57,802,576
	9/30/2026	58,232,494
	Total	3,891,512,139
	Daily Average of NAV	61,770,033.96
Daily Management Fee on first 5 Crore (50,000,000*2%/365)	50,000,000	2,740
Daily Management Fee on the remaining amount (*1.50%/365)	11,770,034	484
Total Daily Management Fee		3,223

Annexure-F

Trustee Fees Calculation					
Opening Balance					**(16,690)**
Weekly Average of NAV	Trustee Fee/Per day (Weekly average of NAV*.15%/365)	Period	Payable	Paid	Balance
61,770,033.96	253.85	92	23,354		
7/22/2026	Trustee Fee Jan-June,2026			32,000	
For the Period			**23,354**	**32,000**	
(Advance)/Payable					**(25,336)**

Custodian Fees Calculation					
Opening Balance					**9,996**
Date	Custodian Fee Per day	Period	Payable	Paid	Balance
9/23/2026	Custodian Fee Jan-June,2026		26,712	26,712	
For the period			**26,712**	**26,712**	
(Advance)/Payable					**9,996**



BSEC Annual Fees Calculation

Opening Balance					(128,212)
Weekly Average of NAV	Annual Fee/Per day (Weekly average of NAV*.1%/365)	Period	Payable	Paid	
61,770,033.96	169.23	92	15,569		
For the period			**15,569**	-	
(Advance)/Payable					**(112,643)**