Investment Corporation of Bangladesh and its Subsidiaries
Consolidated Statement of Financial Position
As on 31 March 2026

	Amount in Taka	
	(Un-audited)	(Audited)
	31 March 2026	30 June 2025
Property and Assets		
Cash and Bank Balances	**13,627,643,988**	**10,818,927,814**
Investments	**153,789,378,197**	**149,830,883,952**
Government	3,743,328,890	3,653,495,013
Others	150,046,049,308	146,177,388,939
Loans and Advances	**25,548,663,500**	**27,028,346,262**
Margin Loan – Secured	10,293,733,392	10,991,141,336
Unit & Mutual Fund Advance Account – Secured	672,906,254	664,956,975
Consumer Credit Scheme	97,200	168,063
Debenture Loan	21,225,208	21,225,208
Lease Receivables	124,780,808	189,504,435
Advance against Equity	40,000,000	40,000,000
Purchase of Debenture	1,540,320,905	1,542,420,905
Bond Purchase	8,636,205,995	9,430,552,872
Other Loans and Advances	4,219,393,740	4,148,376,468
Property and Equipment (at cost less depreciation)	1,679,958,544	1,443,501,631
Other Assets	12,597,285,427	9,630,718,848
Total Property and Assets	**207,242,929,657**	**198,752,378,508**
Liabilities and Capital		
Liabilities		
Borrowings	**49,633,637,352**	**38,223,329,795**
Government Loan	17,873,637,352	8,073,329,795
Borrowings from Bangladesh Bank & Others	31,760,000,000	30,150,000,000
Deposits	71,864,704,803	71,970,574,450
ICB Subordinated Bond	10,199,925,943	10,199,925,943
Other Liabilities and Provisions	48,935,783,067	45,877,653,195
Total Liabilities	**180,634,051,165**	**166,271,483,383**
Capital / Shareholders' Equity	**26,608,872,555**	**32,480,889,157**
Paid up Capital	8,672,589,613	8,672,589,613
Share Premium	7,356,102,539	7,356,102,539
Statutory Reserve	8,514,935,708	8,492,455,440
Loan Redemption Reserve	1,201,022,602	1,201,022,602
Reserve for Future Diminution of Securities	7,883,154,053	7,883,154,053
Other Reserves	7,040,065,698	7,038,165,689
Capital Reserve	2,030,026,600	2,030,026,600
Retained Earnings	(16,089,024,259)	(10,192,627,381)
Non-controlling interest	**5,938**	**5,968**
Total Liabilities and Capital	**207,242,929,657**	**198,752,378,508**

Off-Balance Sheet Items:		
Contingent Liabilities	**1,000,000,000**	**500,000,000**
Acceptances and endorsements	-	-
Letter of guarantee	-	-
Irrevocable letter of credit	-	-
Bills for collection	-	-
Indemnity bond	-	-
Corporate guarantee	1,000,000,000	500,000,000
Other Commitments	-	-
Documentary credits and short term trade related transactions	-	-
Forward assets purchased and forward deposits placed	-	-
Un-drawn note issuance and revolving underwriting facilities	-	-
Un-drawn formal standby facilities, credit lines	-	-
Un-disbursed contracted loans and advances	-	-
Total Off-Balance Sheet Items including contingent liabilities	**1,000,000,000**	**500,000,000**
Net Asset Value (NAV) per Share :	**30.68**	**37.45**

For and on behalf of Investment Corporation of Bangladesh

Sd/-	Sd/-	Sd/-
Prof. Abu Ahmed	**Md. Jashim Uddin**	**Niranjan Chandra Debnath**
Chairman	Director	Managing Director

Sd/-	Sd/-
Mahmuda Akhter	**Ruksana Yasmin**
Head of Finance & Accounts	Company Secretary

Place: Dhaka
Date: 28 April, 2026

Investment Corporation of Bangladesh and its Subsidiaries
Consolidated Statement of Profit or Loss & Other Comprehensive Income (Un-audited)
For the period ended 31 March 2026

	For the 9 Months ended 31 March		For the 3rd quarter ended 31 March	
	Amount in Taka		Amount in Taka	
	July '25 to March '26	July '24 to March '25	Jan '26 to March '26	Jan '25 to March '25
Operating Income				
Interest Income	1,080,896,108	1,255,329,339	336,511,059	243,624,893
Less: Interest paid on Deposits, Borrowings, etc.	9,148,619,372	6,990,068,778	3,643,243,166	2,189,099,410
Net Interest Income	**(8,067,723,264)**	**(5,734,739,439)**	**(3,306,732,107)**	**(1,945,474,517)**
Dividend	2,361,702,229	2,948,454,518	387,435,094	799,279,335
Capital Gain	672,245,375	2,017,229,874	336,019,637	203,741,347
Fees, Commissions & Service Charges	970,302,068	1,153,797,311	375,689,591	310,545,607
Other Operating Income	2,217,809	6,996,156	(204,553)	3,337,820
Total Operating Income (a)	**(4,061,255,783)**	**391,738,419**	**(2,207,792,339)**	**(628,570,406)**
Operating Expenses				
Salary and Allowances	755,377,481	679,129,574	308,189,559	242,982,462
Rent, Taxes, Insurance, Electricity, etc.	18,678,338	18,214,027	4,480,696	4,931,519
Legal Expenses	2,500,832	4,192,271	644,088	1,502,981
Postage, Stamps, Telegram & Telephone	2,683,203	2,059,188	970,073	1,213,930
Auditors' Fees	537,625	537,625	140,875	140,875
Stationary, Printing, Advertisement, etc.	11,931,354	10,704,871	3,416,702	3,565,005
Directors' Fees & Allowances	3,194,500	3,541,900	1,081,000	1,380,000
Repair, Maintenance & Depreciation	119,620,884	120,457,676	41,610,148	38,048,622
Brokerage	48,620,122	142,820,085	26,332,529	26,316,566
Other Operating Expenses	141,842,561	154,751,419	48,510,363	52,466,102
Total Operating Expenses (b)	**1,104,986,900**	**1,136,408,637**	**435,376,033**	**372,548,062**
Operating Profit (a-b)	**(5,166,242,683)**	**(744,670,218)**	**(2,643,168,372)**	**(1,001,118,468)**
Add: Non-operating Income	2,341,593	2,207,368	870,483	735,555
Profit before Provision (c)	**(5,163,901,091)**	**(742,462,849)**	**(2,642,297,889)**	**(1,000,382,913)**
Provision against Loans, Advances and others	55,104,974	1,173,550,880	(24,687,669)	394,670,976
Provision against Other Assets	-	(3,467,999)	-	-
Provision against Off balance sheet items	5,000,000	(15,000,000)	5,000,000	(20,000,000)
Provision against Investments	-	21,093,142	-	8,567,182
Provision against VAT	74,403,198	79,872,199	32,291,005	20,409,587
Total Provision (d)	**134,508,171**	**1,256,048,223**	**12,603,336**	**403,647,745**
Profit before Tax (c-d)	**(5,298,409,262)**	**(1,998,511,072)**	**(2,654,901,225)**	**(1,404,030,657)**
Provision for Tax				
Current Tax	588,779,249	792,369,460	119,182,986	211,357,607
	588,779,249	**792,369,460**	**119,182,986**	**211,357,607**
Net profit after Taxation	**(5,887,188,511)**	**(2,790,880,532)**	**(2,774,084,212)**	**(1,615,388,264)**
Other Comprehensive Income	-	-	-	
Total Comprehensive Income	**(5,887,188,511)**	**(2,790,880,532)**	**(2,774,084,212)**	**(1,615,388,264)**
Attributable to				
Shareholders of the Corporation	(5,887,188,528)	(2,790,880,746)	(2,774,084,207)	(1,615,388,277)
Non-controlling Interest	16	214	(4)	13
	(5,887,188,511)	**(2,790,880,532)**	**(2,774,084,212)**	**(1,615,388,264)**
Earnings per Share (EPS)	**(6.79)**	**(3.22)**	**(3.20)**	**(1.86)**

For and on behalf of Investment Corporation of Bangladesh

Sd/-	Sd/-	Sd/-
Prof. Abu Ahmed	**Md. Jashim Uddin**	**Niranjan Chandra Debnath**
Chairman	Director	Managing Director

Sd/-	Sd/-
Mahmuda Akhter	**Ruksana Yasmin**
Head of Finance & Accounts	Company Secretary

Place: Dhaka
Date: 28 April, 2026

Investment Corporation of Bangladesh and its Subsidiaries
Consolidated Statement of Changes in Equity (Un-audited)
For the period ended 31 March 2026

Amount in Taka

Particulars	Paid up share capital	Share Premium	Statutory Reserve	Loan Redemption Reserve	Reserve for Future Diminution of Securities	Other Reserves	Capital Reserve	Retained Earnings	Non Controlling Interest	Total
Balance as on 01 July 2025	**8,672,589,613**	**7,356,102,539**	**8,492,455,440**	**1,201,022,602**	**7,883,154,053**	**7,038,165,689**	**2,030,026,600**	**(10,184,526,097)**	**5,968**	**32,480,889,157**
Net Profit after tax for the year	-	-	-	-	-	-	-	(5,826,409,282)	-	**(5,826,409,282)**
Stock Dividend for the FY: 2024-25	-	-	-	-	-	-	-	-	-	**-**
Cash Dividend for FY: 2024-25	-	-	-	-	-	-	-	(44,296,875)	-	**(44,296,875)**
Amount Transferred to Retained Earnings	-	-	-	-	-		-	-	-	**-**
Amount Transferred to Different Reserve	-	-	22,480,276	-	-	10,000,000	-	(32,480,276)	-	**-**
Adjustment made during the year	-	-	(8)	-	-	(8,099,990)	-	(1,252)	(30)	**30**
Transfer to capital reserve	-	-	-	-	-		-	-		**-**
Amount Transferred to Benevolent Fund	-	-	-	-	-	-	-	(1,310,475)	-	**(1,310,475)**
Balance as on 31 March 2026	**8,672,589,613**	**7,356,102,539**	**8,514,935,708**	**1,201,022,602**	**7,883,154,053**	**7,040,065,698**	**2,030,026,600**	**(16,089,024,259)**	**5,938**	**26,608,872,555**

Consolidated Statement of Changes in Equity (Un-audited)
For the period ended 31 March 2025

Amount in Taka

Particulars	Paid up share capital	Share Premium	Statutory Reserve	Loan Redemption Reserve	Reserve for Future Diminution of Securities	Other Reserves	Capital Reserve	Retained Earnings	Non Controlling Interest	Total
Balance on 01 July 2024	**8,672,589,613**	**7,356,102,539**	**8,432,698,381**	**1,190,596,244**	**7,883,153,714**	**7,425,612,106**	**1,734,715,000**	**2,358,997,796**	**7,986**	**45,054,473,379**
Prior year error adjustment	**-**	**-**	**-**			**-**	**(900)**			**(900)**
Balance as on 01 July 2024	**8,672,589,613**	**7,356,102,539**	**8,432,698,381**	**1,190,596,244**	**7,883,153,714**	**7,425,612,106**	**1,734,714,100**	**2,358,997,796**	**7,986**	**45,054,472,479**
Net Profit after tax for the year	-	-	-	-	-	-	-	(2,782,780,544)	-	**(2,782,780,544)**
Cash Dividend for FY: 2023-24	-	-	-	-	-	-	-	(468,764,292)	-	**(468,764,292)**
Amount Transferred to Retained Earnings	-	-	-	-	-	(173,451,792)	-	173,451,792	-	**-**
Amount Transferred to Different Reserve	-	-	59,758,645	10,426,358	-	30,000,000	-	(100,185,003)	-	**-**
Adjustment made during the year	-	-	(1,586)	-	339	244	-	521	(1,521)	**(2,001)**
Transfer to capital reserve	-	-	-	-	-	-	295,312,500	-	-	**295,312,500**
Amount Transferred to Benevolent Fund	-	-	-	-	-	-	-	(12,444,947)	-	**(12,444,947)**
Balance as on 31 March 2025	**8,672,589,613**	**7,356,102,539**	**8,492,455,440**	**1,201,022,602**	**7,883,154,053**	**7,282,160,558**	**2,030,026,600**	**(831,724,676)**	**6,466**	**42,085,793,196**

For and on behalf of Investment Corporation of Bangladesh.

Sd/-
Prof. Abu Ahmed
Chairman

Sd/-
Md. Jashim Uddin
Director

Sd/-
Niranjan Chandra Debnath
Managing Director

Sd/-
Mahmuda Akhter
Head of Finance & Accounts

Sd/-
Ruksana Yasmin
Company Secretary

Place: Dhaka
Date: 28 April, 2026

Investment Corporation of Bangladesh and its Subsidiaries
Consolidated Statement of Cash Flows (Un-audited)
For the period ended 31 March 2026

	Amount in Taka	
	31 March 2026	**31 March 2025**
Cash flow from operating activities:		
Interest Received	1,155,875,606	637,709,355
Interest Paid	(10,567,412,782)	(5,483,212,477)
Received from capital gain on sale of listed companies shares	672,245,375	2,017,229,874
Dividend Received	2,337,657,835	2,486,510,416
Fees & Commissions Received	1,080,655,618	1,592,221,757
Cash Paid to Employees	(764,387,589)	(759,485,550)
Cash Paid to Suppliers	(190,924,183)	(93,996,092)
Cash Received from Other operating activities	4,559,402	9,203,524
Cash Paid for Other operating activities	(193,657,183)	(301,113,404)
Cash Flow before changes in Operating Assets & Liabilities	**(6,465,387,902)**	**105,067,403**
Changes in Operating Assets & Liabilities		
(Increase)/Decrease in Loans & Advances	1,479,682,761	(411,225,311)
(Increase)/Decrease in Investment in other Institutions	-	-
(Increase)/Decrease in other Assets	(3,109,174,851)	(1,405,779,306)
Increase/(Decrease) in Term Deposits	(105,869,647)	(16,620,583,978)
Increase/(Decrease) in Long Term Debt	11,410,307,557	26,986,000,000
Increase/(Decrease) in other Liabilities	3,582,988,511	(4,268,864,884)
	13,257,934,331	**4,279,546,521**
Net Cash from Operating Activities	**6,792,546,429**	**4,384,613,924**
Cash Flow from Investment Activities:		
Cash inflow from Sale of Securities	8,527,628,050	28,865,383,028
Cash outflow for Purchase of Securities	(12,498,587,663)	(31,509,913,773)
Cash Increase/Decrease From Sale/Purchase of Fixed Asset	(11,986,641)	(59,192,175)
Net Cash Used in Investment Activities	**(3,982,946,255)**	**(2,703,722,921)**
Cash Received from Financing Activities		
Dividend paid in Cash	(884,001)	(348,216,885)
Increase/(Decrease) in ICB Subordinated Bond	-	(410,459,078)
Net Cash Used in Financing Activities	**(884,001)**	**(758,675,963)**
Net Increase/(Decrease) in Cash and Cash Equivalents	**2,808,716,174**	**922,215,040**
Cash and Cash Equivalents at beginning of the year	10,818,927,814	11,642,350,621
Closing Cash and Cash Equivalents at end of the year	**13,627,643,988**	**12,564,565,661**
Net Operating Cash Flow per Share (NOCFPS)	**7.83**	**5.06**

For and on behalf of Investment Corporation of Bangladesh

Sd/-
Prof. Abu Ahmed
Chairman

Sd/-
Md. Jashim Uddin
Director

Sd/-
Niranjan Chandra Debnath
Managing Director

Sd/-
Mahmuda Akhter
Head of Finance & Accounts

Sd/-
Ruksana Yasmin
Company Secretary

Place: Dhaka
Date: 28 April, 2026

Investment Corporation of Bangladesh
Statement of Financial Position
As on 31 March 2026

	Notes	Amount in Taka (Un-audited) 31 March 2026	Amount in Taka (Audited) 30 June 2025
Property and Assets			
Cash and Bank Balances	4.00	**12,242,023,024**	**9,825,472,107**
Investments-at cost	5.00	**145,399,715,804**	**141,710,827,900**
Government	5.01	3,022,269,200	3,022,269,200
Others	5.02	142,377,446,604	138,688,558,700
Loans and Advances	6.00	**19,258,420,025**	**20,231,091,408**
Margin Loan – Secured	6.01	2,458,489,916	2,481,386,482
Unit & Mutual Fund Advance Account – Secured	6.02	672,906,254	664,956,975
Consumer Credit Scheme	6.03	97,200	168,063
Debenture Loan	6.04	21,225,208	21,225,208
Lease Receivables	6.05	124,780,808	189,504,435
Advance against Equity	6.06	40,000,000	40,000,000
Purchase of Debenture	6.07	1,540,320,905	1,542,420,905
Bond Purchase	6.08	8,636,205,995	9,430,552,872
Other Loans and Advances	6.09	5,764,393,740	5,860,876,468
Property and Equipment (at cost less depreciation)	7.00	1,097,860,082	852,365,100
Other Assets	8.00	10,168,343,625	7,137,387,502
Total Property and Assets		**188,166,362,559**	**179,757,144,017**
Liabilities and Capital			
Liabilities			
Borrowings	9.00	**49,633,637,352**	**38,223,329,795**
Government Loan	9.01	17,873,637,352	8,073,329,795
Borrowings from Bangladesh Bank & Others	9.02	31,760,000,000	30,150,000,000
Deposits	10.00	71,864,704,803	71,970,574,450
ICB Subordinated Bond	11.00	10,199,925,943	10,199,925,943
Other Liabilities and Provisions	12.00	38,347,228,925	35,255,576,054
Total Liabilities		**170,045,497,022**	**155,649,406,242**
Capital / Shareholders' Equity		**18,120,865,537**	**24,107,737,775**
Paid up Capital	13.00	8,672,589,613	8,672,589,613
Share Premium	14.00	7,356,102,539	7,356,102,539
Statutory Reserve	15.01	6,615,166,629	6,615,166,629
Loan Redemption Reserve	15.02	1,201,022,602	1,201,022,602
Reserve for Future Diminution of Securities	15.03	6,883,154,730	6,883,154,730
Other Reserves	15.04	5,497,013,368	5,497,013,368
Retained Earnings	36.00	(18,104,183,946)	(12,117,311,707)
Total Liabilities and Capital		**188,166,362,559**	**179,757,144,017**

Off-Balance Sheet Items:			
Contingent Liabilities		**1,000,000,000**	**500,000,000**
Acceptances and endorsements		-	-
Letter of guarantee		-	-
Irrevocable letter of credit		-	-
Bills for collection		-	-
Indemnity bond		-	-
Corporate guarantee	16.01	1,000,000,000	500,000,000
Other Commitments		-	-
Documentary credits and short term trade related transactions		-	-
Forward assets purchased and forward deposits placed		-	-
Un-drawn note issuance and revolving underwriting facilities		-	-
Un-drawn formal standby facilities, credit lines		-	-
Un-disbursed contracted loans and advances		-	-
Total Off-Balance Sheet Items including contingent liabilities		**1,000,000,000**	**500,000,000**
Net Asset Value (NAV) per Share:	38.00	**20.89**	**27.80**

For and on behalf of Investment Corporation of Bangladesh

Sd/-
Prof. Abu Ahmed
Chairman

Sd/-
Md. Jashim Uddin
Director

Sd/-
Niranjan Chandra Debnath
Managing Director

Sd/-
Mahmuda Akhter
Head of Finance & Accounts

Sd/-
Ruksana Yasmin
Company Secretary

Place: Dhaka
Date: 28 April, 2026

Investment Corporation of Bangladesh
Statement of Profit or Loss & Other Comprehensive Income (Un-audited)
For the period ended 31 March 2026

	Note	For the 9 Months ended 31 March Amount in Taka		For the 3rd quarter ended 31 March Amount in Taka	
		July '25 to March '26	July '24 to March '25	Jan '26 to March '26	Jan '25 to March '25
Operating Income					
Interest Income	17.00	988,043,724	1,208,863,453	312,954,649	218,341,584
Less: Interest paid on Deposits, Borrowings, etc.	18.00	9,148,289,220	6,989,772,882	3,643,077,793	2,189,017,053
Net Interest Income		**(8,160,245,495)**	**(5,780,909,429)**	**(3,330,123,144)**	**(1,970,675,470)**
Dividend	19.00	2,280,823,057	2,706,642,750	375,603,609	740,643,058
Capital Gain	20.00	689,808,292	1,933,760,185	373,565,743	197,608,607
Fees, Commissions & Service Charges	21.00	496,021,318	532,481,329	215,273,370	136,063,911
Other Operating Income	22.00	452,100	788,650	60,543	76,978
Total Operating Income (a)		**(4,693,140,729)**	**(607,236,515)**	**(2,365,619,879)**	**(896,282,916)**
Operating Expenses					
Salary and Allowances	23.00	446,786,853	385,581,889	197,867,755	138,848,580
Rent, Taxes, Insurance, Electricity, etc.	24.00	4,685,246	4,760,051	1,022,021	1,761,510
Legal Expenses	25.00	2,060,632	3,401,244	433,438	1,068,803
Postage, Stamps, Telegram & Telephone	26.00	2,165,060	1,530,723	800,751	1,034,959
Auditors’ Fees	27.00	345,000	345,000	115,000	115,000
Stationary, Printing, Advertisement, etc.	28.00	7,238,510	7,175,861	2,388,504	2,361,929
Directors’ Fees & Allowances	29.00	1,288,000	1,507,000	276,000	517,000
Repair, Maintenance & Depreciation	30.00	94,604,314	92,118,912	32,962,390	29,669,941
Brokerage	31.00	36,067,654	115,445,060	8,304,907	20,918,953
Other Operating Expenses	32.00	93,607,828	94,983,061	31,916,998	34,888,357
Total Operating Expenses (b)		**688,849,097**	**706,848,801**	**276,087,763**	**231,185,032**
Operating Profit (a-b)		**(5,381,989,826)**	**(1,314,085,316)**	**(2,641,707,642)**	**(1,127,467,947)**
Add: Non-operating Income	33.00	-	-	-	-
Profit before Provision (c)		**(5,381,989,826)**	**(1,314,085,316)**	**(2,641,707,642)**	**(1,127,467,947)**
Provision against Loans and Advances	34.01	51,710,199	1,171,550,880	(2,770,405)	394,670,976
Provision against Other Assets	34.02	-	-	-	-
Provision against Off balance sheet items	34.03	5,000,000	(15,000,000)	5,000,000	(20,000,000)
Provision against Investments	34.04	-	-	-	-
Provision against Vat on Fees & Commissions	34.05	74,403,198	79,872,199	32,291,005	20,409,587
Total Provision (d)		**131,113,397**	**1,236,423,080**	**34,520,600**	**395,080,563**
Profit before Tax (c-d)		**(5,513,103,223)**	**(2,550,508,396)**	**(2,676,228,242)**	**(1,522,548,510)**
Provision for Tax					
Current Tax	35.00	473,769,016	605,364,707	81,897,870	152,231,925
		473,769,016	**605,364,707**	**81,897,870**	**152,231,925**
Net Profit after Taxation		**(5,986,872,239)**	**(3,155,873,103)**	**(2,758,126,113)**	**(1,674,780,435)**
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		**(5,986,872,239)**	**(3,155,873,103)**	**(2,758,126,113)**	**(1,674,780,435)**
Earnings per Share (EPS)	37.00	**(6.90)**	**(3.64)**	**(3.18)**	**(1.93)**

For and on behalf of Investment Corporation of Bangladesh

Sd/-	Sd/-	Sd/-
Prof. Abu Ahmed	**Md. Jashim Uddin**	**Niranjan Chandra Debnath**
Chairman	Director	Managing Director

Sd/-	Sd/-
Mahmuda Akhter	**Ruksana Yasmin**
Head of Finance & Accounts	Company Secretary

Place: Dhaka
Date: 28 April, 2026

Investment Corporation of Bangladesh
Statement of Changes in Equity (Un-audited)
For the period ended 31 March 2026

Amount in Taka

Particulars	Paid up share capital	Share Premium	Statutory Reserve	Loan Redemption Reserve	Reserve for Future Diminution of Securities	Other Reserves	Retained Earnings	Total
Balance as on 01 July 2025	**8,672,589,613**	**7,356,102,539**	**6,615,166,629**	**1,201,022,602**	**6,883,154,730**	**5,497,013,368**	**(12,117,311,707)**	**24,107,737,775**
Net Profit for the year after tax	-	-	-	-	-	-	(5,986,872,239)	(5,986,872,239)
Stock Dividend for FY: 2024-25		-	-	-	-	-	-	-
Cash Dividend for FY: 2024-25	-	-	-	-	-	-	-	-
Amount Transferred to Retained Earnings	-	-	-	-	-	-	-	-
Amount Transferred to Different Reserve	-	-	-	-	-	-	-	-
Amount Transferred to Benevolent Fund	-	-	-	-	-	-	-	-
Balance as on 31 march 2026	**8,672,589,613**	**7,356,102,539**	**6,615,166,629**	**1,201,022,602**	**6,883,154,730**	**5,497,013,368**	**(18,104,183,946)**	**18,120,865,537**

Statement of Changes in Equity (Un-audited)
For the period ended 31 March 2025

Amount in Taka

Particulars	Paid up share capital	Share Premium	Statutory Reserve	Loan Redemption Reserve	Reserve for Future Diminution of Securities	Other Reserves	Retained Earnings	Total
Balance as on 01 July 2024	**8,672,589,613**	**7,356,102,539**	**6,573,461,199**	**1,190,596,244**	**6,883,154,730**	**5,670,465,160**	**221,418,499**	**36,567,787,985**
Net Profit for the year after tax	-						(3,155,873,103)	(3,155,873,103)
Cash Dividend for FY: 2023-24	-						(173,451,792)	(173,451,792)
Amount Transferred to Retained Earnings						(173,451,792)	173,451,792	173,451,792
Amount Transferred to Different Reserve	-		41,705,430	10,426,358			(52,131,788)	(173,451,792)
Amount Transferred to Benevolent Fund	-						(10,000,000)	(10,000,000)
Balance as on 31 March 2025	**8,672,589,613**	**7,356,102,539**	**6,615,166,629**	**1,201,022,602**	**6,883,154,730**	**5,497,013,368**	**(2,996,586,392)**	**33,228,463,091**

For and on behalf of Investment Corporation of Bangladesh

Sd/-
Prof. Abu Ahmed
Chairman

Sd/-
Md. Jashim Uddin
Director

Sd/-
Niranjan Chandra Debnath
Managing Director

Sd/-
Mahmuda Akhter
Head of Finance & Accounts

Sd/-
Ruksana Yasmin
Company Secretary

Place: Dhaka
Date: 28 April, 2026

Investment Corporation of Bangladesh
Statement of Cash Flows (Un-audited)
For the half year ended 31 March 2026

	Amount in Taka	
	31 March 2026	**31 March 2025**
Cash flow from operating activities:		
Interest Received	1,068,920,275	617,725,074
Interest Paid	(10,567,082,630)	(5,482,916,580)
Received from capital gain on sale of listed shares	689,808,292	1,933,760,185
Dividend Received	2,250,088,687	2,624,772,956
Fees & Commissions Received	492,799,114	529,757,083
Cash Paid to Employees	(446,786,853)	(384,341,888)
Cash Paid to Suppliers	(123,992,844)	(254,561,205)
Cash Received from Other operating activities	452,100	788,650
Cash Paid for Other operating activities	(130,963,482)	(211,935,121)
Cash Flow before changes in Operating Assets & Liabilities	**(6,766,757,341)**	**(626,950,846)**
Changes in Operating Assets & Liabilities		
Increase/(Decrease) in Loans & Advances	972,671,384	(804,660,286)
Increase/(Decrease) in Investment in other Institution	-	-
Increase/(Decrease) in other Assets	(3,077,876,100)	(1,634,913,737)
Increase/(Decrease) in Term Deposits	(105,869,647)	(16,370,583,978)
Increase/(Decrease) in Long/Short Term Debt	11,410,307,557	26,986,000,000
Increase/(Decrease) in other Liabilities	3,689,877,347	(3,433,214,582)
	12,889,110,540	**4,742,627,417**
Net Cash from Operating Activities (Note:40)	**6,122,353,200**	**4,115,676,571**
Cash Flow from Investment Activities:		
Cash inflow from Sale of Securities	7,053,066,404	28,075,128,323
Cash outflow for Purchase of Securities	(10,753,185,380)	(30,174,272,166)
Cash Increase/Decrease From Sale/Purchase of Fixed Asset	(4,799,307)	(64,718,894)
Net Cash used in Investment Activities	**(3,704,918,282)**	**(2,163,862,737)**
Cash Flows from Financing Activities		
Dividend paid in Cash	(884,001)	(348,216,885)
Increase/(Decrease) in ICB Subordinated Bond	-	(410,459,078)
Net Cash used in Financing Activities	**(884,001)**	**(758,675,963)**
Net Increase/(Decrease) in Cash and Cash Equivalents	**2,416,550,917**	**1,193,137,870**
Cash and Cash Equivalents at beginning of the year	9,825,472,107	10,254,417,347
Closing Cash and Cash Equivalents at end of the year	**12,242,023,024**	**11,447,555,217**
Net Operating Cash Flow per Share (NOCFPS) (Note: 39)	**7.06**	**4.75**

For and on behalf of Investment Corporation of Bangladesh.

Sd/-
Pro. Abu Ahmed
Chairman

Sd/-
Md. Jashim Uddin
Director

Sd/-
Niranjan Chandra Debnath
Managing Director

Sd/-
Mahmuda Akhter
Head of Finance & Accounts

Sd/-
Ruksana Yasmin
Company Secretary

Place: Dhaka
Date: 28 April, 2026

Investment Corporation of Bangladesh
Notes to the Financial Statements
As on and For the period ended 31 March 2026

1.00 Corporate information

The Investment Corporation of Bangladesh (ICB) was established under Investment Corporation of Bangladesh Ordinance, 1976 (here-in-after referred to as "Corporation") with the objectives of accelerating industrialization and economic development of the country through development of the capital market by mobilizing savings, encouraging and improving the investment environment with particular emphasis placed on broadening the base and scope of investments as well as tapping marginal investors. Through the enactment of the Investment Corporation of Bangladesh (Amendment) Act, 2000 (No. 24 of 2000), reforms in operational strategies and business policies have been implemented by establishing and operating subsidiary companies under ICB. Subsequently the Investment Corporation of Bangladesh Ordinance, 1976 was repealed by the Investment Corporation of Bangladesh Act, 2014.

1.01 Principal activities

The principal activities of the Corporation are to provide various kinds of Investment Banking Services to its customers. These activities mainly include providing loans to Operative Investors on margin trading basis, providing advance against Unit Certificates & Mutual Fund Certificates issued by ICB and ICB Asset Management Company Ltd, Lease Financing, Management of ICB Unit Fund as well as Operating Investors' Accounts, issuing Bank Guarantee, Purchase of Debenture and Bond.

2.00 Subsidiary Companies

The Corporation has three subsidiary Companies. A brief description of each of the subsidiary Companies is given below:

2.01 ICB Asset Management PLC

ICB Asset Management PLC, a subsidiary company of ICB was registered under the Companies Act 1994 as a public company limited by shares on 5 December 2000. The Company can manage the asset of any trust or fund of any type and/or character and hold, acquire, sell or deal in such asset or any trust or fund.

It can organize various schemes of different types for trust funds, take part in the management of any mutual fund operation, operate, conduct, accomplish and establish services for industrial trading and commercial activities, invest funds in shares and securities, carry on business, and act as financial and monetary agent and merchandise shares and securities. The registered office of the Company is located at 89, Kakrail, Green City Edge Bhaban (4th Floor), Dhaka-1000.

2.02 ICB Capital Management Limited

ICB Capital Management Limited, a subsidiary company of ICB was registered under the Companies Act 1994 as a public company limited by shares on 5 December 2000. The Company obtained registration from Bangladesh Securities and Exchange Commission as a Merchant Bank on 16 October 2001. As a part of restructuring program of Investment Corporation of Bangladesh (ICB) under CMDP (Capital Market Development Program) initiated by the Govt. of Bangladesh and the Asian Development Bank, the Company has been created as a subsidiary company of ICB conducting merchant banking activities and plays a more active role in capital market of Bangladesh. The principal functions of the company are issue management, underwriting, portfolio management and corporate advisory services. The registered office of the Company is located at 89, Kakrail, Green City Edge Bhaban (5th & 6th Floor), Dhaka-1000.

2.03 ICB Securities Trading Company Limited

ICB Securities Trading Company Limited, a subsidiary company of ICB was registered under the Companies Act 1994 as a public company limited by shares on 05 December 2000. The address of the registered office is in Dhaka. The Company is active TREC holder of Dhaka Stock Exchange Ltd and Chittagong Stock Exchange Ltd. Among many other functions the company primarily provides brokerage service for buying and selling securities listed with stock exchanges and provides brokerage service for buying and selling securities over-the-counter markets by the company itself and by appointing sub-brokers, sub-agents, bond brokers, specialists and odd-lot-dealers. Furthermore, the company also works as a full service Depository Participant in the Central Depository Bangladesh Ltd.(CDBL). The registered office of the Company is located at 89, Kakrail, Green City Edge Bhaban (7th Floor), Dhaka-1000.

3.00 Summary of significant accounting policies and basis of preparation

3.01 A summary of the principal accounting policies which have been applied consistently (Unless otherwise stated), is set out below:

3.1.1 Statement of compliance and basis of preparation

The consolidated financial statements and separate financial statements of the Investment Corporation of Bangladesh (ICB) have been prepared in accordance with the International Financial Reporting Standards (IFRS). The Corporation is a listed financial institution as its shares are listed with Country's stock exchanges. The accompanying financial statements are prepared and presented in a manner suitable to a Statutory Development Financial Institution consistently followed by the Corporation as considered appropriate pursuant to clause 29 (1) of the "Investment Corporation of Bangladesh Act, 2014". Proper disclosures have been made in the accompanying financial statements as required by the relevant laws, IFRS and in accordance with BRPD Circular No.14 dated 25 June 2003 issued by Bangladesh Bank. Returns certified by seven branch managers are duly verified at the Head Office and incorporated in these accompanying financial statements for consolidation purposes.

3.1.2 Consolidation of operations of subsidiaries

The financial statements of the Corporation and its subsidiaries have been consolidated in accordance with IFRS 10 “Consolidated Financial Statements”. The consolidation of the financial statements has been made after eliminating all material intra group transactions.

The total profits of the Corporation and its subsidiaries are shown in the consolidated profit and loss account, with the proportion of profit after taxation pertaining to non controlling shareholders being deducted as ‘Non Controlling Interest’.

All assets and liabilities of the corporation and of its subsidiaries are shown in the consolidated statement of financial position. The interest of non controlling shareholders of the subsidiaries are shown separately in the consolidated statement of financial position under the heading ‘Non Controlling Interest’.

3.1.3 Going concern

The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The accompanying financial statements do not include any adjustments should the Corporation be unable to continue as a going concern.

3.1.4 Functional and presentation currency

These financial statements are presented in Taka, which is the Corporation's functional currency. Except as indicated, figures have been rounded off to the nearest Taka.

3.1.5 The reporting period

These Financial Statements cover period from 01 July 2025 to 31 March 2026.

		Notes	ICB Solo Amount in Taka (Un-audited) 31 March 2026	 (Audited) 30 June 2025
4.00	**Cash and Bank Balances:**			
	Cash in hand	4.01	68,633	250,265
	Cash at Bank	4.02	12,241,954,391	9,825,221,842
			12,242,023,024	**9,825,472,107**
4.01	**Cash in hand**		68,633	250,265
			68,633	**250,265**
4.02	**Cash at Bank**			
	Current Accounts		1,004,218	38,085,953
	Savings Accounts		11,220,108	42,397,374
	Short Term Deposits		2,945,141,410	460,149,861
	Fixed Deposits		9,284,588,654	9,284,588,654
	Total Cash at Bank		**12,241,954,391**	**9,825,221,842**
5.00	**Investments**			
	Investment in Government Securities	5.01	3,022,269,200	3,022,269,200
	Investment in Other Securities	5.02	142,377,446,604	138,688,558,700
			145,399,715,804	**141,710,827,900**
5.01	**Investment in Government Securities**			
	Treasury Bond (Non_ Marketable)		442,300,000	442,300,000
	Treasury Bond (Marketable)		2,579,969,200	2,579,969,200
			3,022,269,200	**3,022,269,200**
5.02	**Capital Investment in Subsidiary Companies**			
5.2.1	ICB Securities Trading Company Ltd.		12,499,700	12,499,700
	ICB Capital Management Ltd.		2,494,884,700	2,494,884,700
	ICB Asset Management Company Ltd.		49,999,700	49,999,700
			2,557,384,100	**2,557,384,100**
5.2.2	**Capital Investment in Other Institutions**			
	Central Depository Bangladesh Ltd.		18,900,440	18,900,440
	Industrial & Infrastructural Dev. Finance Co. Ltd.		59,083,902	59,083,902
	Credit Rating Information & Services Ltd.		3,015,110	3,015,110
	Credit Rating Agency of Bangladesh Ltd.		1,669,800	1,669,800
	The Padma Bank Ltd.		850,000,000	850,000,000
	DRS Bangladesh Ltd		7,500,000	7,500,000
	CVC Finance Ltd (Former Capm Venture Capital & Finance Ltd.)		105,000,000	105,000,000
			1,045,169,252	**1,045,169,252**
5.2.3	**Investment in Marketable Securities at cost**		**138,774,893,252**	**135,086,005,348**
	Total Investment in Other Securities (5.2.1+5.2.2+5.2.3)		**142,377,446,604**	**138,688,558,700**
5.03	**Valuation and Provision/Reserve for Investment in Securities**			
	Investment in Securities- at fair value		94,296,210,880	96,654,486,699
	Investment in Securities- at cost price		145,399,715,804	141,710,827,900
	Required Provision for Investment in Securities (A)		**(51,103,504,924)**	**(45,056,341,201)**
	Additional Required Provision			
	Unreconciled Shares		(78,400)	(78,400)
	Required Provision for Other Securities (B)		**(78,400)**	**(78,400)**
	Total Required Provision (A+B)		**(51,103,583,324)**	**(45,056,419,601)**
	Provision/Reserve Maintained for Investment in Securities			
	Reserve for Future Diminution of Overpriced Securities		6,883,154,730	6,883,154,730
	Provision for Investment in Securities		3,582,043,901	3,582,043,901
	Total		**10,465,198,631**	**10,465,198,631**
	Excess/(Short) Provision		**(40,638,384,692)**	**(34,591,220,970)**

	Notes	ICB Solo	
		Amount in Taka	
		(Un-audited)	**(Audited)**
		31 March 2026	**30 June 2025**
6.00 **Loans and Advances**			
Margin Loan – Secured	6.01	2,458,489,916	2,481,386,482
Unit & Mutual Fund Advance Account – Secured	6.02	672,906,254	664,956,975
Consumer Credit Scheme	6.03	97,200	168,063
Debenture Loan	6.04	21,225,208	21,225,208
Lease Receivables	6.05	124,780,808	189,504,435
Advance against Equity	6.06	40,000,000	40,000,000
Purchase of Debenture	6.07	1,540,320,905	1,542,420,905
Bond Purchase	6.08	8,636,205,995	9,430,552,872
Other Loans and Advances	6.09	5,764,393,740	5,860,876,468
Total Loan & Advances:		**19,258,420,025**	**20,231,091,408**

6.01 **Margin Loan – Secured**		
Net Balance as on 1 July	1,406,528,481	1,512,731,813
Add: Loan disbursed during the year	809,977,209	1,007,564,887
Interest accrued during the year	106,986,043	363,668,182
	2,323,491,732	**2,883,964,883**
Less: Recovery during the year	970,601,082	1,241,707,102
Interest receivable adjusted against Rebate facility	-	235,729,300
	970,601,082	**1,477,436,402**
Add: Credit Balance of Margin Loan	1,105,599,266	1,074,858,002
	2,458,489,916	**2,481,386,482**

6.02 **Unit & Mutual Fund Advance Account - Secured**		
Net Balance as on 1 July	664,956,975	697,501,455
Add: Loan disbursed during the year	312,589,873	290,305,154
Interest accrued during the year	61,985,763	84,349,275
	1,039,532,611	**1,072,155,884**
Less: Recovery/Adjustment during the year	367,620,621	408,042,931
Add: Credit Balance of Unit Lien	994,264	844,022
	672,906,254	**664,956,975**

6.03 **Consumer Credit Scheme**		
Balance as on 1 July	168,063	485,953
Add: Additions during the year	-	-
	168,063	**485,953**
Less: Recovery/Adjustment during the year	70,863	317,890
	97,200	**168,063**

6.04 **Debenture Loan**		
Food & Allied	21,225,208	21,225,208
	21,225,208	**21,225,208**

6.05 **Lease Receivables**		
Gross Lease Rental Receivables		
Balance as on 1 July	102,086,538	189,727,144
Add: Additions during the year	-	434,445
	102,086,538	**190,161,589**
Less: Recovery/Adjustment during the year	-	88,075,050
Less: Written off during the period	-	-
	102,086,538	**102,086,538**
Unearned Lease Income		
Balance as on 1 July	(14,400,862)	(21,300,009)
Add: Additions during the year		7,333,591
	(14,400,862)	**(13,966,418)**
Less: Recovery/Adjustment during the year		434,445
Less: Written off during the year	-	-
	(14,400,862)	**(14,400,862)**

	Notes	ICB Solo Amount in Taka (Un-audited) 31 March 2026	(Audited) 30 June 2025
Delinquent Charge-Receivable			
Balance as on 1 July		-	-
Add: Charged During the year		-	-
Less: Recovery/Adjustment During the year		-	-
		-	**-**
Lease Installment Receivable			
Balance as on 1 July		101,818,759	131,268,018
Add: Additions during the year		50,289,505	88,075,050
		152,108,264	**219,343,068**
Less: Recovery/Adjustment During the year		115,013,132	117,524,308
Less: Written off during the period		-	-
		37,095,132	**101,818,760**
Total:		**124,780,808**	**189,504,435**
6.06 **Advance against Equity**			
Balance as on 1 July		40,000,000	40,000,000
Add: Loan disbursed during the year		-	-
Interest charged during the year		-	-
		40,000,000	**40,000,000**
Less:Recovery during the year		-	-
		40,000,000	**40,000,000**
6.07 **Purchase of Debenture**			
Balance as on 1 July		1,542,420,905	1,529,658,307
Add: Loan disbursed during the year		-	-
Interest accrued during the year		-	58,720,104
		1,542,420,905	**1,588,378,412**
Less: Recovery/Adjustment during the year		2,100,000	45,957,507
Less: Written off during the period		-	-
		1,540,320,905	**1,542,420,905**
6.08 **Bond Purchase**			
Balance as on 1 July		9,430,552,872	9,715,139,544
Add: Loan disbursed during the year		-	217,458,572
Interest accrued during the year		122,244,665	1,195,444,515
		9,552,797,537	**11,128,042,631**
Less: Recovery/Adjustment during the year		916,591,542	1,697,489,758
		8,636,205,995	**9,430,552,872**
6.09 **Other Loans and Advances**			
Staff Loan and Advances	6.9.1	4,219,393,740	4,148,376,468
Short Term Loan to Subsidiary	6.9.2	895,000,000	1,042,500,000
Long Term Loan to Subsidiary	6.9.3	650,000,000	670,000,000
		5,764,393,740	**5,860,876,468**
Total Loans & Advances (6.01+…….+6.09)		**19,258,420,025**	**20,231,091,409**
6.9.1 **Staff Loan and Advances**			
Motor cycle loan		50,984,473	56,326,859
Motor car loan		16,602,465	11,627,203
Motor car loan Scheme for Executive		86,987,958	78,951,022
House building Loan		4,064,818,844	4,001,471,384
		4,219,393,740	**4,148,376,468**
6.9.2 **Short Term Loan to Subsidiaries**			
ICB Capital Management Ltd.		1,042,500,000	1,042,500,000
Add: Loan disbursed during the year		-	80,000,000
Less: Recovery/Adjustment during the year		147,500,000	80,000,000
		895,000,000	**1,042,500,000**

	Notes	ICB Solo	
		Amount in Taka	
		(Un-audited)	(Audited)
		31 March 2026	30 June 2025
6.9.3 Long Term Loan to Subsidiaries			
ICB Securities Trading Co. Ltd.		670,000,000	202,500,000
Add: Loan disbursed during the year		-	600,000,000
Less: Recovery/Adjustment during the year		20,000,000	132,500,000
		650,000,000	**670,000,000**
6.10 Classification of Loans and Advances			
Unclassified:			
Standard		7,794,547,199	8,668,962,624
Special Mention Account (SMA)		26,692,051	20,045,519
		7,821,239,250	**8,689,008,143**
Classified:			
Sub-standard		38,061,894	68,389,108
Doubtful		91,441,944	267,321,343
Bad/Loss		11,307,676,937	11,206,372,815
		11,437,180,775	**11,542,083,265**
Total		**19,258,420,025**	**20,231,091,408**
7.00 Property and Equipment (at cost less depreciation):			
7.01 Land		36,017,635	36,017,635
Land Improvement		2,372,335	2,372,335
Building		15,397,027	15,397,027
Renovation of Office Building		92,753,018	92,753,018
Furniture & Fixture		19,513,789	19,111,471
Office Equipment		13,327,926	13,295,236
Electrical Equipment		7,649,979	7,626,989
Air Conditioner		5,149,574	4,784,574
Telephone Installation		4,742,953	4,621,403
Carpet & Curtains		1,036,224	978,553
Computer Hardware		69,903,327	69,705,374
Motor vehicles		52,442,580	52,442,580
Library Books		1,495,045	1,486,815
Fire Extinguisher		149,082	147,482
Building Under Construction		736,555,820	733,115,315
ICT & Radio Equipment		2,715,825	2,567,025
Telecommunication & Security Appliances		4,759,179	4,759,179
Others		-	-
Sub-total		**1,065,981,319**	**1,061,182,013**
Less: Accumulated Depreciation		274,443,839	268,933,115
Net Book value		**791,537,480**	**792,248,897**
7.02 Right of Use Asset		894,820,586	565,047,261
Sub-total		**894,820,586**	**565,047,261**
Less: Accumulated Depreciation		598,976,252	517,332,733
Net Book value		**295,844,335**	**47,714,528**
7.03 Computer Software		26,560,680	26,560,680
Sub-total		**26,560,680**	**26,560,680**
Less: Accumulated Amortization		16,082,412	14,159,005
Net Book value		**10,478,267**	**12,401,675**
Net Book value at the end of the half year (7.01+7.02+7.03)		**1,097,860,082**	**852,365,100**

	Notes	ICB Solo Amount in Taka (Un-audited) 31 March 2026	ICB Solo Amount in Taka (Audited) 30 June 2025
8.00 Other Assets			
Income Receivables			
Interest on Bank Deposits (FDR)		4,234,494,920	2,067,229,486
Interest on Govt. Securities		62,426,580	143,303,131
Fees and Commissions Receivable		47,697,269	44,475,065
Dividend Receivable		590,154,825	559,420,456
		4,934,773,594	**2,814,428,137**
Others			
Installment receivable of Marketable Investments (Debenture)		1,601,051	1,601,051
Advance against Share Applications		3,570,710	146,124,929
Receivable from ICB Islamic Bank		286,791,847	286,791,847
Advance Income Tax-Staff		-	-
Advance Income Tax (Corporation & TDS)		3,385,732,434	2,795,435,860
Income Tax Refund		643,861,639	643,861,639
Receivable from Subsidiaries		87,260,864	13,671,708
Deferred Tax Asset		201,628,624	201,628,624
Others Advances, Deposits and Receivables		553,659,130	188,930,876
Share Sale/Purchase (Debit Balance)		69,444,944	44,904,043
Sundry Assets		18,788	8,788
		5,233,570,031	**4,322,959,365**
Total:		**10,168,343,625**	**7,137,387,502**
9.00 Borrowings from banks, financial institutions & Others			
Government Loan	9.01	17,873,637,352	8,073,329,795
Borrowings from Bangladesh Bank & Others	9.02	31,760,000,000	30,150,000,000
		49,633,637,352	**38,223,329,795**
9.01 Government Loan :			
Loan from Government (Interest Bearing)		10,000,000,000	-
Loan from Bangladesh Bank against PKKB Shahayata Tahbil		7,873,637,352	8,073,329,795
		17,873,637,352	**8,073,329,795**
9.02 Borrowings from Bangladesh Bank & Others			
Borrowings as Demand Loan & SND		31,760,000,000	30,150,000,000
		31,760,000,000	**30,150,000,000**
10.00 Deposits			
Term Deposits	10.01	71,862,233,146	71,951,153,532
Lease Deposits	10.02	2,471,657	19,420,918
		71,864,704,803	**71,970,574,450**
10.01 Term Deposits		71,862,233,146	71,951,153,532
10.02 Lease Deposits		2,471,657	19,420,918
11.00 ICB Subordinated Bond			
Agrani Bank Ltd.		5,000,000,000	5,000,000,000
Janata bank Ltd.		2,699,925,943	2,699,925,943
Rupali Bank Ltd.		900,000,000	900,000,000
Sonali Bank Ltd.		1,600,000,000	1,600,000,000
		10,199,925,943	**10,199,925,943**
12.00 Other Liabilities and Provisions:			
Interest Payable on Long & Short Term Debts		8,415,170,063	9,833,963,473
Credit Balance of Margin Loan		1,105,599,266	1,074,858,002
Liability for lease rental		301,239,179	50,457,334
Accrued Expenses		63,534,869	165,506,601
Other Operating Expenses Payable		-	-
Counter Bridging Loan Payable to Co-underwriters		17,631,860	17,631,860
Dividend Payable	**12.2**	2,226,407	3,110,408
Provision against Loans and Advances		3,356,611,987	3,305,367,181

	Notes	ICB Solo	
		Amount in Taka	
		(Un-audited)	(Audited)
		31 March 2026	30 June 2025
Interest Suspense		2,038,944,397	2,001,177,955
Interest Suspense -Non listed Preference share		683,453,455	563,365,176
Interest Suspense-FDR		3,990,035,221	1,822,769,786
Provision for Income Tax		1,237,210,638	763,441,622
Provision against VAT		1,374,677,183	1,300,273,985
Provision for Gratuity		1,797,400	1,797,400
Provision against Other Asset		583,719,951	583,719,951
Provision against FDR		9,284,588,654	9,284,588,654
Provision against Investment		3,582,043,901	3,582,043,901
Provision against Off balance sheet Items		10,000,000	5,000,000
Deferred Tax Liability		-	-
Benevolent Fund		10,000,000	10,000,000
Others	12.1	2,288,744,496	886,502,766
		38,347,228,925	**35,255,576,054**

12.1 **Others**

Credit Balance of Block Account for IPO	27,282,610	28,845,107
Credit Balance of Unit Lien, Share App. money, Advance Staff tax etc	13,636,978	13,231,831
Share Sale Purchase Credit Balance Payable to ISTCL	160,019,687	64,181,959
Dividend & Interest Suspense etc.	123,366,758	86,220,893
Project Loan & Other Suspense	236,388,169	160,318,331
Margin Loan Suspense	94,312,645	39,313,038
Security Deposit	994,370	1,066,115
Sundry Payable	5,221,452	3,887,643
Income Tax, Vat and Excise Duty Deducted at Source	1,611,911,827	486,527,849
Risk Coverage Charge from Consumer Credit Scheme	210,000	210,000
FDR Suspense	15,400,000	2,700,000
	2,288,744,496	**886,502,766**

12.2 **Dividend Payable**

Year wise unclaimed dividend payables

FY upto 2018-19	7,533	4,690
FY 2019-20	42,666	42,666
FY 2020-21	9,564	895,598
FY 2021-22	668,878	669,053
FY 2022-23	1,198,610	1,198,902
FY 2023-24	299,156	299,498
	2,226,407	**3,110,408**

13.00 **Share Capital:**

Authorized Capital

1,000,000,000 ordinary shares of Tk 10 each	**10,000,000,000**	**10,000,000,000**

Issued, Subscribed & Paid up Capital

5,000,000 ordinary shares of Tk 10 each fully paid up in cash	50,000,000	50,000,000
371,875,000 ordinary shares of Taka 10 each issued as stock dividend	3,718,750,000	3,718,750,000
255,937,500 ordinary shares of Taka 10 each issued as right shares	2,559,375,000	2,559,375,000
31,640,625 ordinary shares of Taka 10 each issued as stock dividend for FY 2016-17	316,406,250	316,406,250
33,222,656 ordinary shares of Taka 10 each issued as stock dividend for FY 2017-18	332,226,563	332,226,563
69,767,578.125 ordinary shares of Taka 10 each issued as stock dividend for FY 2018-19	697,675,781	697,675,781
38,372,167.97 ordinary shares of Taka 10 each issued as stock dividend for FY 2019-20	383,721,680	383,721,680
4,02,90,776.37 ordinary shares of Taka 10 each issued as stock dividend for FY 2021-22	402,907,764	402,907,764
2,11,52,657.59 ordinary shares of Taka 10 each issued as stock dividend for FY 2022-23	211,526,576	211,526,576
	8,672,589,613	**8,672,589,613**

14.00 **Share Premium:**

Balance as on 1 July	7,356,102,539	7,356,102,539
	7,356,102,539	**7,356,102,539**

	Notes	ICB Solo	
		Amount in Taka	
		(Un-audited)	(Audited)
		31 March 2026	30 June 2025
15.00 **Reserves:**			
15.01 **Statutory Reserve :**			
Balance as on 1 July		6,615,166,629	6,573,461,199
Add: Addition during the year		-	41,705,430
		6,615,166,629	**6,615,166,629**
15.02 **Loan Redemption Reserve**			
Balance as on 1 July		1,201,022,602	1,190,596,244
Add: Addition during the year		-	10,426,358
		1,201,022,602	**1,201,022,602**
15.03 **Reserve for Future Diminution of Overpriced Securities & Non Listed Securities:**			
Balance as on 1 July		6,883,154,730	6,883,154,730
Add: Addition during the year		-	-
Less: Adjustment during the year		-	-
		6,883,154,730	**6,883,154,730**
15.04 **Other Reserve :**			
Reserve for Building	15.4.1	2,903,400,000	2,903,400,000
Dividend Equalization Reserve	15.4.2	2,593,613,368	2,593,613,368
		5,497,013,368	**5,497,013,368**
15.4.1 **Reserve for Building :**			
Balance as on 1 July		2,903,400,000	2,903,400,000
Add: Add/Transfer during the year		-	-
Less: Transferred to Provision for Own Portfolio			-
		2,903,400,000	**2,903,400,000**
15.4.2 **Dividend Equalization Reserve :**			
Balance as on 1 July		2,593,613,368	2,767,065,160
Add: Addition during the year		-	-
Less: Transfer to Retained Profit		-	173,451,792
Less: Dividend Paid		-	-
		2,593,613,368	**2,593,613,368**
Total Reserve Balance (15.1+.........+15.4)		**20,196,357,330**	**20,196,357,330**

16.00 **Business commitments and contingencies:**

In the normal course of business, Corporation makes various commitments and incurs certain contingent liabilities . No material losses are anticipated as a result of this transactions. These contingent liabilities are quantified below:

	Notes	31 March 2026	30 June 2025
16.01 **Contingent Liabilities**			
Corporate guarantee	16.01.a	1,000,000,000	500,000,000
		1,000,000,000	**500,000,000**

16.01.a The Corporation is contingently liable for issuance of corporate guarantee on behalf of ICB Securities Trading Company Limited in favour of Dhaka Stock Exchange Ltd.

	For the 9 Months ended 31 March		For the 3rd quarter ended 31 March	
	July '25 to March '26	July '24 to March '25	Jan '26 to March '26	Jan '25 to March '25
17.00 Interest Income:				
Interest on Margin Loan	97,801,308	81,230,606	23,020,161	23,590,307
Interest on Unit & Mutual Fund Advance Account	62,399,112	63,517,041	20,879,686	19,372,019
Interest on Bank Deposits	224,934,099	427,728,778	118,177,325	10,326,647
Interest on Consumer Credit Scheme	6,936	2,312	-	578
Interest from Lease Receivables	59,426,018	9,482,468	-	1,881,254
Interest on Staff Loan	91,994,531	86,817,604	30,686,922	29,098,467
Interest on Loan to Subsidiary Companies	125,708,055	127,584,513	39,970,833	41,878,125
Interest on Purchase of Debenture	2,100,000	19,176,496	500,000	8,392,805
Interest on Bonds	82,426,445	309,778,874	-	17,789,266
Interest on Government Securities	241,162,450	83,544,760	79,634,952	66,012,117
Interest Income from Projects Financed by ESF	84,770	-	84,770	-
	988,043,724	**1,208,863,453**	**312,954,649**	**218,341,584**
18.00 Interest paid on Deposits, Borrowings, etc.:				
Interest on Term Deposits	7,441,884,139	5,709,395,150	2,864,507,054	1,634,072,779
Interest on Short Term Loans	984,922,382	477,352,037	347,648,194	307,962,500
Interest on Other Long term Debt (ICB Subordinated Bond)	517,298,229	714,203,511	296,711,499	226,354,521
Interest on loan from PKKB Shohayota Tahbil	20,285,549	84,448,923	5,251,827	19,460,195
Interest on Lease Liabilites (Office)	6,121,143	4,373,260	3,959,219	1,167,058
Interest Expense on Government Loan	177,777,778	-	125,000,000	-
	9,148,289,220	**6,989,772,882**	**3,643,077,793**	**2,189,017,053**
19.00 Dividend Income:				
Dividend on Ordinary Shares	2,200,064,949	2,676,896,801	344,954,316	715,091,023
Dividend From ICB Subsidiaries	70,904,229	8,099,988	26,607,357	8,099,988
Dividend on Preference shares	9,853,879	21,645,961	4,041,936	17,452,047
	2,280,823,057	**2,706,642,750**	**375,603,609**	**740,643,058**
20.00 Capital Gain:	**689,808,292**	**1,933,760,185**	**373,565,743**	**197,608,607**
21.00 Fees, Commissions and Service Charges:				
Management Fee	287,609,931	261,098,294	93,297,247	80,223,569
Trustee Fee	100,445,154	112,480,882	83,455,562	20,627,994
Brokerage & Commissions	6,000,416	3,991,237	1,581,679	960,996
Charges on AMCL Funds /Unit Sales Commissions	28,975	89,499	5,820	15,487
Membership Charge from ISTCL	16,965,380	41,047,332	6,752,461	6,981,529
CDBL Fees/Annual accounts maintenance fees	527,250	2,544,400	3,900	2,400
Custodian Fees	57,902,410	61,429,576	18,859,009	19,115,762
Guarantee Fees	8,333,333	34,972,222	3,333,333	3,694,444
Service charge from PKKB Shahayata Tahbil	18,208,468	14,827,888	7,984,360	4,441,729
	496,021,318	**532,481,329**	**215,273,370**	**136,063,911**
22.00 Other Operating Income:				
Re-imbursement Staff expenses	261,167	231,913	55,043	33,960
Legal Expense Recovery	-	105,332	-	-
Others	150,433	383,405	-	1,018
Sale of Forms, Tender Schedules etc	40,500	68,000	5,500	42,000
	452,100	**788,650**	**60,543**	**76,978**
23.00 Salaries and Allowances:				
Basic Pay	153,186,661	152,024,876	49,581,393	50,779,019
House Rent Allowances	77,882,538	77,245,626	25,051,636	25,702,636
Medical Allowances	6,521,686	6,763,750	2,125,820	2,235,902
Conveyance & Transport	383,632	394,231	126,077	131,100
Festival Bonus	17,593,950	18,041,258	14,918,930	14,669,078
Incentive Bonus	-	-	-	-
Provident Fund	58,370,193	44,046	58,307,570	20,406
Superannuation Fund	48,668,780	48,499,152	15,791,601	16,141,309
Gratuity	-	-	-	-
Other Staff Expenses	84,179,414	82,568,951	31,964,728	29,169,131
	446,786,853	**385,581,889**	**197,867,755**	**138,848,580**
There of Salary and Allowances Paid to :				
Managing Director/CEO	1,305,113	1,183,125	291,051	510,645
Other Officers	310,223,705	329,232,838	100,644,133	130,389,087
	311,528,818	**330,415,963**	**100,935,184**	**130,899,732**

	For the 9 Months ended 31 March		For the 3rd quarter ended 31 March	
	July '25 to March '26	July '24 to March '25	Jan '26 to March '26	Jan '25 to March '25
24.00 **Rent, Taxes, Insurance,Electricity,etc**				
Electricity, Gas & Sewerage	4,021,553	3,958,855	804,222	1,410,259
Water	663,693	801,196	217,799	351,251
	4,685,246	**4,760,051**	**1,022,021**	**1,761,510**
25.00 **Legal Expenses:**				
Legal Expenses	2,060,632	3,401,244	433,438	1,068,803
	2,060,632	**3,401,244**	**433,438**	**1,068,803**
26.00 **Postage, Stamps, Telegram & Telephone :**				
Postage, Telegram & Telex	135,539	60,023	46,579	35,858
Stamp Duty	153,405	328,459	55,290	146,900
Telephone - Office	1,876,116	1,142,241	698,883	852,201
	2,165,060	**1,530,723**	**800,751**	**1,034,959**
27.00 **Auditors' Fees:**				
Auditors' Fees	345,000	345,000	115,000	115,000
	345,000	**345,000**	**115,000**	**115,000**
28.00 **Stationary, Printing, Advertisement, etc.:**				
Printing Stationary-General	3,279,743	3,706,366	1,395,077	1,289,728
Printing Stationary-Computer	945,157	925,553	116,253	369,813
Advertisement and Publicity	2,184,235	1,763,330	534,075	435,024
Books and Periodicals	829,376	780,613	343,099	267,364
	7,238,510	**7,175,861**	**2,388,504**	**2,361,929**
29.00 **Directors' Fees & Allowances:**				
Directors' Fees & Allowances	1,288,000	1,507,000	276,000	517,000
	1,288,000	**1,507,000**	**276,000**	**517,000**
30.00 **Repair, Maintenance & Depreciation - Premises & Equipment:**				
Maintenance:				
Premises	1,039,807	1,148,852	444,874	307,799
Computer	1,203,092	1,431,509	377,965	375,360
Motor Vehicles	2,272,535	2,691,057	400,476	(133,600)
Photocopier	176,890	140,198	14,080	123,180
Other Equipment	834,340	1,811,435	269,441	719,705
	5,526,664	**7,223,051**	**1,506,836**	**1,392,444**
Depreciation:				
Office Building	807	221,492	-	72,753
Renovation of Office Building	989,835	1,257,464	325,088	325,692
Furniture & Fixture	616,842	651,504	205,570	213,292
Carpet & Curtains	2,498	-	2,031	-
Computer Hardware	2,261,260	2,141,200	743,478	759,375
Computer Software	1,923,408	1,753,625	641,136	603,603
Office Equipment	252,213	264,326	80,118	86,641
Electrical Equipment	126,560	146,455	39,163	47,343
Air Conditioner & Refrigerator	86,668	84,031	33,586	15,606
Telephone Installation	41,163	37,802	14,134	11,771
Motor Vehicles	-	-	-	-
Library Books	17,732	14,376	5,824	4,344
Fire Exingusher	1,022	1,009	418	221
Right of Use Asset	81,643,518	77,223,847	28,996,781	25,775,959
ICT & Radio Equipment	400,377	384,984	133,784	126,454
Telecommunication & Security Appliances	713,747	713,747	234,442	234,442
Others	-	-	-	-
	89,077,650	**84,895,862**	**31,455,554**	**28,277,497**
Total:	**94,604,314**	**92,118,912**	**32,962,390**	**29,669,941**
31.00 **Brokerage:**				
Stock Exchange Charges on all Portfolio	36,067,654	115,445,060	8,304,907	20,918,953
	36,067,654	**115,445,060**	**8,304,907**	**20,918,953**

		For the 9 Months ended 31 March		For the 3rd quarter ended 31 March	
		July '25 to March '26	July '24 to March '25	Jan '26 to March '26	Jan '25 to March '25
32.00 **Other Operating Expenses:**					
Traveling & Conveyance		4,267,921	6,570,243	1,219,305	2,547,228
Transportation		12,576,027	12,019,301	4,237,575	4,051,552
Petrol, Oil & Lubricants		2,665,654	2,603,810	992,421	974,973
Entertainment		7,474,719	7,503,356	3,367,593	978,470
Subscription & Donations		618,587	2,048,000	275,000	1,328,000
Bank Charges		187,028	233,778	20,384	23,619
Cookeries		181,308	235,756	115,554	147,568
Listing Fees		1,200,000	1,200,000	1,200,000	1,200,000
Consultancy & Professional Fees		1,133,115	695,865	228,000	192,115
Honorarium		2,186,356	3,305,189	1,260,311	2,473,056
Business Development		2,260,230	2,860,035	2,192,486	2,792,495
CDBL Charge		1,135,146	9,467,456	336,088	1,457,851
CSR		-	-	-	-
Sundries	32.01	57,721,737	46,240,271	16,472,281	16,721,430
		93,607,828	**94,983,061**	**31,916,998**	**34,888,357**
32.01 **Sundries:**					
Tax Token Road Permit		63,651	52,661	16,302	35,882
Miscellaneous		679,988	696,722	160,003	428,640
Washing Charges		265,181	232,702	59,369	81,023
Expenses for Annual General Meeting		1,541,061	1,531,705	724,234	718,834
Excise Duty		1,335,450	1,170,450	150,000	150,000
Internship Expenses		251,100	177,900	83,700	52,800
Security Service		8,667,997	8,708,121	3,298,430	3,348,125
Custodian Fee		-	-	-	-
Trustee Fee		5,970,663	50,000	-	-
News Letter		-	83,000	-	-
Recruitment Expenses		(828,214)	-	(17,294)	-
Land at Mirpur		-	88,163	-	-
Medical Retainer Fees		699,605	830,952	258,750	314,500
National and Other Special Day Celebration		599,449	217,613	238,642	199,648
Honorarium for Banking Diploma		2,030,000	495,000	595,000	20,000
Year Closing Expenses		922,000	994,000	-	(2,000)
National Integrity Expense		2,150	31,343	(23,980)	8,364
Innovation		215,485	-	215,485	-
Milad Mahfil Expenses		82,250	72,102	62,550	64,824
Reimbursement for Professional Degree		-	227,454	-	-
Car Maintenance reimbursement and Dep.		35,223,923	30,580,384	10,651,090	11,300,792
		57,721,737	**46,240,271**	**16,472,281**	**16,721,430**
33.00 **Non-Operating Income:**					
Profit on Sale of Fixed Assets		-	-	-	-
Building Rent		-	-	-	-
Others		-	-	-	-
		-	**-**	**-**	**-**
34.00 **Provision against Loans & Advances and others:**					
34.01 For Loans & Advances		51,710,199	1,171,550,880	(2,770,405)	394,670,976
34.02 For Other Assets		-	-	-	-
34.03 For Off Balance Sheet items		5,000,000	(15,000,000)	5,000,000	(20,000,000)
34.04 For Investments		-	-	-	-
34.05 For Vat against fees & Commission		74,403,198	79,872,199	32,291,005	20,409,587
Total Provisions		**131,113,397**	**1,236,423,080**	**34,520,600**	**395,080,563**

	For the 9 Months ended 31 March		For the 3rd quarter ended 31 March	
	July '25 to March '26	July '24 to March '25	Jan '26 to March '26	Jan '25 to March '25
35.00 **Provision for Tax:**	473,769,016	605,364,707	81,897,870	152,231,925
	473,769,016	**605,364,707**	**81,897,870**	**152,231,925**

36.00 **Retained Profit Available for Appropriation:**		31 March 2026	30 June 2025
Retained Profit as on 1 July		(12,117,311,707)	221,418,499
Add: Prior year error adjustment		-	-
Restated opening balance		**(12,117,311,707)**	**221,418,499**
Add:Transfered from Dividend Equalization Reserve		-	-
Add: Net profit for the year		(5,986,872,239)	(12,276,598,419)
		(18,104,183,946)	**(12,055,179,919)**
Less: Appropriations			
Cash Dividend		-	173,451,792
Stock Dividend		-	-
Transferred to:		-	
Statutory Reserve	15.01	-	41,705,430
Reserve for Building	15.4.1	-	-
Reserve for Future Diminution of Overpriced Securities	15.03	-	-
Loan Redemption Reserve	15.02	-	10,426,358
Dividend Equalization Reserve	15.4.3	-	(173,451,792)
Capital Reserve	15.05	-	-
Benevolent Fund		-	10,000,000
		-	**62,131,788**
Retained Profit as on 31 March 2026		**(18,104,183,946)**	**(12,117,311,707)**

37.00 **Earnings Per Share (EPS):**	July'25 to March' 26	July'24 to March' 25	Jan '26 to March '26	Jan '25 to March '25
Net Profit after tax	(5,986,872,239)	(3,155,873,103)	(2,758,126,113)	(1,674,780,435)
Less: Preference dividend	-	-	-	-
Profit attributable for distribution to ordinary shareholders (A)	**(5,986,872,239)**	**(3,155,873,103)**	**(2,758,126,113)**	**(1,674,780,435)**
Number of Ordinary Shares Outstanding (B)	867,258,961	867,258,961	867,258,961	867,258,961
Earnings Per Share (EPS) (A/B)	**(6.90)**	**(3.64)**	**(3.18)**	**(1.93)**

38.00 **Net Asset Value(NAV) Per Share**	31 March 2026	30 June 2025
Net Asset (total assets less total liabilities) (A)	18,120,865,537	24,107,737,775
Total Number of Ordinary Shares Outstanding (B)	867,258,961	867,258,961
Net Asset Value(NAV) Per Share (A/B)	**20.89**	**27.80**

39.00 **Net Operating Cash Flow Per Share(NOCFPS)**	July'25 to March' 26	July'24 to March' 25
Net Cash Flows from Operating Activities (A)	6,122,353,200	4,115,676,571
Total Number of Ordinary Shares Outstanding (B)	867,258,961	867,258,961
Net Operating Cash Flow Per Share(NOCFPS) (A/B)	**7.06**	**4.75**

40.00 **Reconciliation of Net Profit with Cash Flows from Operating Activities**

Net Profit	**(5,986,872,239)**	**(3,155,873,103)**
Add: Non Cash items	-	-
Depreciation	89,077,650	84,895,862
Provision against Loans, Advances and others	51,710,199	1,171,550,880
Provision against Other Assets	-	-
Provision against Off balance sheet items	5,000,000	(15,000,000)
Provision against Investments	-	-
Provision against VAT	74,403,198	79,872,199
Current Tax	473,769,016	605,364,707
Deferred Tax	-	-
Less: Sale of fixed asset	-	-
Sub Total (A)	**(5,292,912,176)**	**(1,229,189,455)**
Increase/Decrease of Interest Receivable	80,876,550	(591,138,378)
Increase/Decrease of Interest Payable	(1,418,793,410)	1,277,971,027
Increase/Decrease of Dividend Receivable	(30,734,370)	(81,869,794)
Increase/Decrease of Fees & Commissions Receivable	(3,222,203)	(2,724,246)
Increase/Decrease of Gratuity Payable	-	-
Increase/Decrease of Incentive Bonus & Accrued Expense Payable	(101,971,732)	-
Sub Total (B)	**(1,473,845,164)**	**602,238,609**
Adjustment to Reconcile Net Profit to Net Cash	**(6,766,757,341)**	**(626,950,846)**

	For the 9 Months ended 31 March		For the 3rd quarter ended 31 March	
	July '25 to March '26	July '24 to March '25	Jan '26 to March '26	Jan '25 to March '25
Changes in Operating Assets & Liabilities				
Increase/Decrease in Loans & Advances	972,671,384	(804,660,286)		
Increase/Decrease in Investment in other Institutions	-	-		
Increase/Decrease in other Assets	(3,077,876,100)	(1,634,913,737)		
Increase/Decrease in Term Deposits	(105,869,647)	(16,370,583,978)		
Increase/Decrease in Long Term Debt	11,410,307,557	26,986,000,000		
Increase/Decrease in other Liabilities	3,689,877,347	(3,433,214,582)		
Sub Total (C)	**12,889,110,540**	**4,742,627,417**		
Net Cash Flows from Operating Activities (A+B+C)	**6,122,353,200**	**4,115,676,571**		

41.00 **Related party/(ies) transactions:**

Details of transactions with related parties and balances with them as on 31 March 2026 were as follows:

Name of the Party	Relationship	Nature of Transaction	Balance as on 31.03.2026
Government (PKKB Shohayota Tahobil)	Shareholder	Borrowings	7,873,637,352
Sonali Bank PLC	Director	Term Deposit	16,590,000,000
Shadaran Bima Corporation	Director	Term Deposit	2,491,900,000
Agrani Bank PLC	Director	Term Deposit	10,500,000,000
Bangladesh Development Bank PLC	Director	Term Deposit	2,776,750,000
Janata Bank PLC	Director	Term Deposit	6,800,000,000
Total:			**47,032,287,352**

For and on behalf of Investment Corporation of Bangladesh

Sd/-
Prof. Abu Ahmed
Chairman

Sd/-
Md. Jashim Uddin
Director

Sd/-
Niranjan Chandra Debnath
Managing Director

Sd/-
Mahmuda Akhter
Head of Finance & Accounts

Sd/-
Ruksana Yasmin
Company Secretary

Place: Dhaka
Dated: 28 April, 2026

Investment Corporation of Bangladesh
Statement of Computation of Taxable income & Tax Liability
Income Year: 2025-26
Assessment Year : 2026-27
As on 31 March 2026

Annexure- A

Particulars	Amount (in Taka)	Amount (in Taka)
Interest Income	988,043,724	
Less: Interest Paid (As per Cash flow Statement)	(2,113,416,526)	
Net Interest Income /Loss	**(1,125,372,802)**	
		(1,125,372,802)
Operating Income:		
Fees, Commissions &Service Charges	496,021,318	
Other operating income	452,100	
Total operating Income	**496,473,418**	
Less: Operating Expenses:		
Salary & Allowances	446,786,853	
Rent, Taxes ,Insurance, Electricity, etc	4,685,246	
Legal Expenses	2,060,632	
Postage, stamps , Telegram & Telephone	2,165,060	
Audit Fee	345,000	
Stationary, Printing, Advertisement, etc	7,238,510	
Directors' fees & Allowances	1,288,000	
Repair, Maintenance & Depreciation(Premises & Equipment)	94,604,314	
Brokerage	36,067,654	
Other operating Expenses	93,607,828	
Total Operating Expenses	**688,849,097**	
Operating Income/Loss:		**(192,375,679)**
Total Current Year Income/Loss from Business		**(1,317,748,481)**
Capital gain from sale of shares		689,808,292
less: Interest Paid (As per Cash flow Statement)		(8,453,666,104)
Current Year Income/Loss on Capital Gain		**(7,763,857,812)**
Current Year Dividend Income		**2,280,823,057**

Tax Computation:	**Regular Tax**	**TDS**	**Tax Payable**
Tax on Business income/(Loss) @ 37.5% on Tk. (101,26,58,175) or @1% on Business Turnover 95,62,28,580 which is higher."	14,845,171	109,159,500	14,845,171
Tax on dividend income @ 20% on Tk. 190,52,19,448	456,164,611	468,434,240	456,164,611
Tax on capital gain @15% on Tk. (595,96,52,412) or @ 0.4% on Actual Capital Gain 31,62,42,548 which is higher.	2,759,233	18,830,781	2,759,233
	473,769,016	**596,424,521**	**473,769,016**
Net Tax Liability			**473,769,016**

Tax Paid:	
Tax on Business income (Minimum Tax- TDS on Bank interest (FDR), Fees & Commissions and Others)	109,159,500
Tax on Dividend Income (Minimum Tax- TDS on Dividend Income)	468,434,240
Tax on capital gain on sale of shares (Minimum Tax-TDS Against Capital Gain)	-
Tax on Capital Gain on Sale of Shares	18,830,781
Total TDS	**596,424,521**
Excess Tax Adjusted Next Years	**122,655,505**

Selected Explanatory Notes to the Financial Statements:

Reporting:

This 3rd Quarterly Financial Report has been prepared based on International Accounting Standard (IAS) - 34 "Interim Financial Reporting". These interim financial statements should be read in conjunction with the audited financial statements for the year ended 30th June, 2025 as they provide an update to previously reported information.

Accounting policies and method of computation:

Accounting policies and methods of computations followed in preparing these financial statements are consistent with those used in the annual financial statements prepared and audited for the year ended 30th June, 2025.

Consolidation of operations of subsidiaries:

The consolidation of the financial statements has been made after eliminating all material intra group transactions. The total profit of the Corporation and its subsidiaries are shown in the consolidated profit and loss account, with the proportion of profit after taxation pertaining to minority share holders being deducted as 'non- controlling interest'.

Earning Per Share (EPS):

Earning per share has been calculated based on number of share outstanding for the period ended 31 March, 2026 and profit for the same period. The number of the shares outstanding for the period was 867,258,961. Earning per share for the preceding 9 months of FY 2024-25 has also been calculated based on 867,258,961 shares.

Subsequent Events:

No material events occured after the reporting date, non-disclosure of which could affect the ability of the users of these financial statements to make proper evaluation and decision.

Sd/-	Sd/-	Sd/-
Prof. Abu Ahmed	**Md. Jashim Uddin**	**Niranjan Chandra Debnath**
Chairman	Director	Managing Director

Sd/-	Sd/-
Mahmuda Akhter	**Ruksana Yasmin**
Head of Finance & Accounts	Company Secretary

Place: Dhaka
Date: 28 April, 2026