

BOYAR VALUE FUND, INC.
SCHEDULE OF INVESTMENTS (Unaudited)
March 31, 2026

<u>Shares</u>		<u>Fair Value</u>
	COMMON STOCKS — 97.8%	
	ASSET MANAGEMENT - 8.6%	
3,820	Ameriprise Financial, Inc.	\$ 1,697,608
	BANKING - 11.7%	
21,191	Bank of America Corporation	1,033,061
4,310	JPMorgan Chase & Company	1,267,830
		<u>2,300,891</u>
	BEVERAGES - 0.7%	
1,909	Coca-Cola Company (The)	145,179
	BIOTECH & PHARMA - 4.4%	
3,540	Bristol-Myers Squibb Company	214,701
1,250	Johnson & Johnson	305,550
11,810	Pfizer, Inc.	331,625
		<u>851,876</u>
	CABLE & SATELLITE - 1.4%	
9,788	Comcast Corporation, Class A	281,013
	ENTERTAINMENT CONTENT - 6.3%	
4,793	Sphere Entertainment Company ^(a)	562,698
391	Versant Media Group, Inc.	14,475
7,020	Walt Disney Company (The)	676,587
		<u>1,253,760</u>
	FOOD - 2.0%	
6,650	Mondelez International, Inc., Class A	383,306
	HEALTH CARE FACILITIES & SERVICES - 1.7%	
4,800	CVS Health Corporation	344,736
	HOME & OFFICE PRODUCTS - 1.8%	
5,830	Scotts Miracle-Gro Company (The)	354,522
	INSTITUTIONAL FINANCIAL SERVICES - 5.6%	
9,387	Bank of New York Mellon Corporation (The)	1,113,580

BOYAR VALUE FUND, INC.
SCHEDULE OF INVESTMENTS (Unaudited) (Continued)
March 31, 2026

Shares		Fair Value
	COMMON STOCKS — 97.8% (Continued)	
	INTERNET MEDIA & SERVICES - 9.6%	
2,000	Alphabet, Inc., Class A	\$ 575,120
7,750	Match Group, Inc.	238,003
14,948	Uber Technologies, Inc. ^(a)	1,075,210
		<hr/> 1,888,333 <hr/>
	LEISURE FACILITIES & SERVICES - 16.6%	
19,727	Atlanta Braves Holdings, Inc., Series C ^(a)	842,343
5,639	Madison Square Garden Entertainment Corporation ^(a)	332,193
3,644	Madison Square Garden Sports Corporation ^(a)	1,171,183
2,220	McDonald's Corporation	689,954
7,020	MGM Resorts International ^(a)	259,810
		<hr/> 3,295,483 <hr/>
	LEISURE PRODUCTS - 2.9%	
6,080	Acushnet Holdings Corporation	568,358
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	MACHINERY - 2.4%	
16,644	Mueller Water Products, Inc., Class A	457,544
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	RETAIL - DISCRETIONARY - 7.2%	
4,345	Home Depot, Inc. (The)	1,429,027
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	SOFTWARE - 8.6%	
3,903	Microsoft Corporation	1,444,773
3,645	SS&C Technologies Holdings, Inc.	246,293
		<hr/> 1,691,066 <hr/>
	TECHNOLOGY HARDWARE - 3.6%	
9,230	Cisco Systems, Inc.	716,156
		<hr/>
	TRANSPORTATION & LOGISTICS - 1.8%	
3,690	United Parcel Service, Inc., Class B	363,022
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	WHOLESALE - CONSUMER STAPLES - 0.9%	
2,460	Sysco Corporation	175,472
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BOYAR VALUE FUND, INC.
SCHEDULE OF INVESTMENTS (Unaudited) (Continued)
March 31, 2026

<u>Shares</u>		<u>Fair Value</u>
	COMMON STOCKS — 97.8% (Continued)	
	TOTAL COMMON STOCKS (Cost \$6,449,785)	<u>\$ 19,310,932</u>
	SHORT-TERM INVESTMENT — 2.4%	
	MONEY MARKET FUND - 2.4%	
480,671	Dreyfus Institutional Preferred Government, Hamilton Class, 3.55% ^(b) (Cost \$480,671)	<u>480,671</u>
	TOTAL INVESTMENTS - 100.2% (Cost \$6,930,456)	<u>\$ 19,791,603</u>
	LIABILITIES IN EXCESS OF OTHER ASSETS - (0.2)%	<u>(35,703)</u>
	NET ASSETS - 100.0%	<u>\$ 19,755,900</u>

^(a) Non-income producing security.

^(b) Rate disclosed is the seven day effective yield as of March 31, 2026.