

**Un-audited Financial Statements  
of  
BCB ICL Growth Fund**

**For the quarter ended on 30 September 2025**

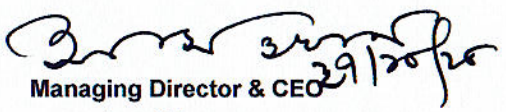
**BCB ICL Growth Fund**  
**Statement of Financial Position**  
**As at 30 September 2025**

| Particulars                               | Notes | Amount in BDT      |                    |
|-------------------------------------------|-------|--------------------|--------------------|
|                                           |       | 30 Sep 2025        | 30 Jun 2025        |
| <b>Assets</b>                             |       |                    |                    |
| Investments in securities at market price | 03    | 124,206,555        | 124,348,807        |
| Investment in Treasury Bill & Bond        | 04    | 51,051,790         | 55,670,111         |
| Preliminary and issue expenses            | 05    | -                  | -                  |
| Receivables                               | 06    | 1,099,440          | 2,000,755          |
| Cash and cash equivalents                 | 07    | 25,247,787         | 1,158,279          |
| Advance, deposits and prepayments         | 08    | 306,984            | 361,579            |
| <b>Total assets</b>                       |       | <b>201,912,555</b> | <b>183,539,530</b> |
| <b>Less: Liabilities</b>                  |       |                    |                    |
| Accrued expenses and others               | 09    | 1,162,836          | 2,157,548          |
| <b>Net assets</b>                         |       | <b>200,749,719</b> | <b>181,381,982</b> |
| <b>Owner's equity</b>                     |       |                    |                    |
| Unit capital                              | 10    | 166,497,750        | 159,014,080        |
| Unit transaction reserve/ (discount)      | 11    | (17,934,219)       | (19,346,186)       |
| Retained earnings                         | 12    | 29,577,953         | 41,710,176         |
| Unrealized Gain                           | 19    | 22,608,235         | -                  |
|                                           |       | <b>200,749,719</b> | <b>181,378,069</b> |
| <b>Net Asset Value (NAV) per unit:</b>    |       |                    |                    |
| <b>At cost price</b>                      | 13    | <b>10.70</b>       | <b>11.60</b>       |
| <b>At market price</b>                    | 14    | <b>12.06</b>       | <b>11.41</b>       |

These financial statements should be read in conjunction with annexed notes

  
**Chairman, Trustee**  
Investment Corporation  
of Bangladesh

  
**Member Secretary, Trustee**  
Investment Corporation  
of Bangladesh

  
**Managing Director & CEO**  
Asset Manager  
Impress Capital Limited

**Place: Dhaka**  
**Dated: October 27, 2025**

**BCB ICL Growth Fund**  
**Statement of Profit or Loss and Other Comprehensive Income**  
**For the quarter ended 30 September 2025**

| Particulars                                         | Notes | Amount in BDT                     |                                   |
|-----------------------------------------------------|-------|-----------------------------------|-----------------------------------|
|                                                     |       | 01 July 2025<br>to<br>30 Sep 2025 | 01 July 2024<br>to<br>30 Sep 2024 |
| <b>Income</b>                                       |       |                                   |                                   |
| Net gain/(loss) on sale of marketable securities    | 15    | 1,073,358                         | 14,908,420                        |
| Dividend income                                     | 16    | 570,750                           | 3,026,950                         |
| Interest income                                     | 17    | 1,948,126                         | 1,580,858                         |
|                                                     |       | <b>3,592,233</b>                  | <b>19,516,228</b>                 |
| <b>Less: Expenses</b>                               |       |                                   |                                   |
| Amortization of preliminary expenses                |       | -                                 | 160,885                           |
| Bank charges and others                             | 18    | 6,992                             | 59,885                            |
| BSEC annual fees                                    |       | 45,484                            | 49,730                            |
| CDBL annual fees                                    |       | 11,500                            | 11,500.00                         |
| CDBL charges                                        |       | 15,139                            | 68,431                            |
| Custodian fees (Annexure F)                         |       | 36,551                            | 39,036                            |
| Management fees                                     | 21    | 1,048,598                         | 1,118,966                         |
| Printing and publication expenses                   |       | 119,600                           | 63,106                            |
| Trustee fees                                        | 22    | 73,919                            | 79,306                            |
|                                                     |       | <b>1,357,782</b>                  | <b>1,650,845</b>                  |
| <b>Net realized profit/(loss)</b>                   |       | <b>2,234,451</b>                  | <b>17,865,384</b>                 |
| (Provision)/Write back of provision for the period  | 19    | 3,124,875                         | 18,973,663                        |
| <b>Net profit/loss for the period</b>               |       | <b>5,359,326</b>                  | <b>36,839,047</b>                 |
| Number of outstanding units                         |       | 16,649,775                        | 16,090,169                        |
| <b>Earnings per unit for the period</b>             | 20    | <b>0.32</b>                       | <b>2.29</b>                       |
| <b>Other Comprehensive Income during the period</b> |       |                                   |                                   |
| Unrealized Gain during the period                   |       | 22,608,235                        | -                                 |
| <b>Total comprehensive income during the period</b> |       | <b>27,967,561</b>                 | <b>36,839,047</b>                 |

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Asset Manager  
Impress Capital Limited

**Place: Dhaka**  
Dated: October 27, 2025

**BCB ICL Growth Fund**  
**Statement of Changes in Equity**  
**For the quarter ended 30 September 2025**

Amount in BDT

| Particulars                             | Unit capital       | Unit transaction reserve/<br>(discount) | Unrealized gain   | Retained earnings | Total equity       |
|-----------------------------------------|--------------------|-----------------------------------------|-------------------|-------------------|--------------------|
| Balance as at 01 July 2025              | 159,014,080        | (19,346,186)                            | -                 | 41,710,176        | 181,378,070        |
| Unit subscribed during the period       | 7,852,250          | -                                       | -                 | -                 | 7,852,250          |
| Unit surrendered during the period      | (368,580)          | -                                       | -                 | -                 | (368,580)          |
| Unit transaction reserve                | -                  | 1,411,967                               | -                 | -                 | 1,411,967          |
| Net profit/(loss) for the period        | -                  | -                                       | -                 | 5,359,326         | 5,359,326          |
| Cash dividend paid for the year 2024-25 | -                  | -                                       | -                 | (17,491,549)      | (17,491,549)       |
| Unrealized gain during the period       | -                  | -                                       | 22,608,235        | -                 | 22,608,235         |
| <b>Balance as at 30 September 2025</b>  | <b>166,497,750</b> | <b>(17,934,219)</b>                     | <b>22,608,235</b> | <b>29,577,953</b> | <b>200,749,719</b> |

**BCB ICL Growth Fund**  
**Statement of Changes in Equity**  
**For the year ended 30 September 2024**

Amount in BDT

| Particulars                             | Unit capital       | Unit transaction reserve/<br>(discount) | Unrealized gain | Retained earnings | Total equity       |
|-----------------------------------------|--------------------|-----------------------------------------|-----------------|-------------------|--------------------|
| Balance as at 01 July 2024              | 198,322,010        | (7,004,351)                             | -               | 7,272,065         | 198,589,724        |
| Unit subscribed during the period       | 16,817,600         | -                                       | -               | -                 | 16,817,600         |
| Unit surrendered during the period      | (54,237,920)       | -                                       | -               | -                 | (54,237,920)       |
| Unit transaction reserve                | -                  | (12,090,012)                            | -               | -                 | (12,090,012)       |
| Net profit/loss for the period          | -                  | -                                       | -               | 36,839,047        | 36,839,047         |
| Cash dividend paid for the year 2022-23 | -                  | -                                       | -               | -                 | -                  |
| Unrealized gain during the period       | -                  | -                                       | -               | -                 | -                  |
| <b>Balance as at 30 September 2024</b>  | <b>160,901,690</b> | <b>(19,094,363)</b>                     | <b>-</b>        | <b>44,111,112</b> | <b>185,918,438</b> |

  
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Impress Capital Limited

**Place: Dhaka**

**Dated: October 27, 2025**

**BCB ICL Growth Fund**  
**Statement of Cash Flows**  
For the quarter ended 30 September 2025

| Particulars                                               | Notes | Amount in BDT                     |                                   |
|-----------------------------------------------------------|-------|-----------------------------------|-----------------------------------|
|                                                           |       | 01 July 2025<br>to<br>30 Sep 2025 | 01 July 2024<br>to<br>30 Sep 2024 |
| <b>A. Cash flows from operating activities</b>            |       |                                   |                                   |
| Net gain/(loss) on sale of marketable securities          | 15    | 1,073,358                         | 14,908,420                        |
| Dividend income received                                  | 23    | 1,306,000                         | 3,119,350                         |
| Interest income received                                  | 24    | 2,114,191                         | 1,925,335                         |
| Advance, deposits and prepayments                         | 25    | 54,595                            | 81,594                            |
| Payment made for expenses                                 | 26    | (2,352,494)                       | (612,027)                         |
| <b>Net cash flows from operating activities</b>           |       | <b>2,195,650</b>                  | <b>19,422,673</b>                 |
| <b>B. Cash flows from investing activities</b>            |       |                                   |                                   |
| Investment in marketable securities                       | 27    | 18,545,769                        | 32,133,644                        |
| Investment in Bill & Bond                                 | 28    | 11,944,001                        | 2,401,813                         |
| (Investment in) IPO/Refund from IPO                       | 03    | -                                 | 4,250,000                         |
| <b>Net cash used in investing activities</b>              |       | <b>30,489,770</b>                 | <b>38,785,457</b>                 |
| <b>C. Cash flows from financing activities</b>            |       |                                   |                                   |
| Issuance of new units                                     | 10    | 7,852,250                         | 16,817,600                        |
| Surrender of units                                        | 10    | (368,580)                         | (54,237,920)                      |
| Unit transaction reserve                                  | 11    | 1,411,967                         | (12,090,012)                      |
| Cash dividend paid                                        |       | (17,491,549)                      | -                                 |
| <b>Net cash generated from financing activities</b>       |       | <b>(8,595,912)</b>                | <b>(49,510,332)</b>               |
| <b>Net cash flows for the period</b>                      |       | <b>24,089,508</b>                 | <b>8,697,798</b>                  |
| Cash and cash equivalents at the beginning of the year    |       | <b>1,158,279</b>                  | <b>1,048,847</b>                  |
| <b>Cash and cash equivalents at the end of the period</b> |       | <b>25,247,787</b>                 | <b>9,746,645</b>                  |
| Net operating cash flows                                  |       | 2,195,650                         | 19,422,673                        |
| Number of outstanding units                               |       | 16,649,775                        | 16,090,169                        |
| <b>Net operating cash flow per unit for the period</b>    |       | <b>0.13</b>                       | <b>1.21</b>                       |

  
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Asset Manager  
Impress Capital Limited

Place: Dhaka

Dated: October 27, 2025

**BCB ICL Growth Fund**  
Notes to the Financial Statements  
As at and for the quarter ended 30 September 2025

**1.00 The fund and the legal status**

BCB ICL Growth Fund (the Fund), an open end mutual fund sponsored by Bangladesh Commerce Bank Limited was established on November 9, 2017 under the Trust Act, 1882 and registered under the Registration Act, 1908 and subsequently on December 4, 2017 obtained registration from the Bangladesh Securities and Exchange Commission as a mutual fund under the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001. The key partners of the fund are as follows:

|                      |                                        |
|----------------------|----------------------------------------|
| <b>Sponsor</b>       | : Bangladesh Commerce Bank PLC         |
| <b>Trustee</b>       | : Investment Corporation of Bangladesh |
| <b>Asset manager</b> | : Impress Capital Limited              |
| <b>Custodian</b>     | : BRAC Bank PLC                        |

The Fund commenced its operation on 05 April 2018.

**2.00 Basis of Accounting**

These financial statements have been prepared under historical cost convention in accordance with generally accepted accounting principles as laid down in the International Accounting Standards (IASs)/International Financial Reporting Standards (IFRSs), applicable to the Fund. The disclosures of information are made in accordance with the requirements of Deed, Securities and Exchange Rules 2020, securities and exchange commission (Mutual Fund) Rules, 2001 and other applicable rules and regulations.

|                                                                                 |      | <b>Amount in BDT</b> |                     |
|---------------------------------------------------------------------------------|------|----------------------|---------------------|
|                                                                                 |      | <b>30 Sep 2025</b>   | <b>30 June 2025</b> |
| <b>03 Investments in securities at market price</b>                             |      |                      |                     |
| Investment in marketable securities (Annexure-A)                                |      | 124,206,555          | 124,348,807         |
|                                                                                 |      | <b>124,206,555</b>   | <b>124,348,807</b>  |
| <b>04 Investment in Bill &amp; Bond</b>                                         |      |                      |                     |
| Investment in Treasury Bond at market value (Annexure B)                        |      | 49,051,790           | 41,722,197          |
| Investment in Treasury Bill (Annexure E)                                        |      | -                    | 11,944,001          |
| Add: Interest Receivable from T-Bill (Annexure E)                               |      | -                    | 3,912               |
| Investment in Corporate Bond (Annexure E)                                       |      | 2,000,000            | 2,000,000           |
|                                                                                 |      | <b>51,051,790</b>    | <b>55,670,111</b>   |
| <b>05 Receivables</b>                                                           |      |                      |                     |
| Interest receivable from Treasury & Corporate Bond                              | 6.01 | 780,037              | 1,221,755           |
| Dividend receivables                                                            | 6.02 | 43,750               | 779,000             |
| Interest receivable from SND account (Annexure E)                               |      | 275,653              | -                   |
|                                                                                 |      | <b>1,099,440</b>     | <b>2,000,755</b>    |
| <b>6.01 Interest receivable from Treasury &amp; Corporate Bond (Annexure E)</b> |      | <b>780,037</b>       | <b>1,221,755</b>    |
| <b>6.02 Dividend receivables (Annexure D)</b>                                   |      |                      |                     |
| WALTONHIL                                                                       |      | 43,750               | -                   |
| CITYBANK                                                                        |      | -                    | 562,500             |
| PUBALIBANK                                                                      |      | -                    | 128,750             |
| MARICO                                                                          |      | -                    | 87,750              |
|                                                                                 |      | <b>43,750</b>        | <b>779,000</b>      |

**07. Cash and cash equivalents**

|                      |      |
|----------------------|------|
| Cash at Bank         | 7.01 |
| Balance with Brokers | 7.02 |

|                   |                  |
|-------------------|------------------|
| 25,247,787        | 1,158,279        |
| -                 | -                |
| <b>25,247,787</b> | <b>1,158,279</b> |

**Amount in BDT****30 Sep 2025****30 June 2025****7.01 Cash at banks****STD accounts with:**

BRAC Bank PLC (A/C No.2060608960001)  
 Gulshan Branch. (Operation A/C 02)  
 Southeast Bank PLC (A/C No.0013500000003)  
 Sat Mashjid Road Branch. (Trade A/C)  
 City Bank PLC (A/C No. 3104651036001)  
 Gulshan Branch. (SIP A/C)  
 BRAC Bank PLC (A/C No. 1551203879009001)  
 Uttara Jasim Uddin AV Branch. (Operation A/C 01)  
 Standard Chartered Bank (A/C No.02130883901)  
 Gulshan Branch. (SIP A/C)

|                   |                  |
|-------------------|------------------|
| 16,511,111        | 665,109          |
| 8,551,884         | 433,157          |
| 184,793           | -                |
| -                 | 27,556           |
| -                 | 32,457           |
| <b>25,247,787</b> | <b>1,158,279</b> |

**7.02 Balance with Brokers**

BRAC EPL Stock Brokerage Ltd.  
 City Brokerage Ltd.  
 Commerce Bank Securities & Investment Ltd.  
 UCB Capital Management Ltd.  
 Unicap Securities Ltd.  
 LankaBanagla Securities Ltd.  
 Shanta Securities Limited  
 IDLC Securities Ltd.

|   |   |
|---|---|
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |

**08 Advance, deposits and prepayments**

BSEC annual fees  
 Trustee fees  
 CDBL annual fees

|                |                |
|----------------|----------------|
| 136,450        | 181,934        |
| 136,034        | 133,645        |
| 34,500         | 46,000         |
| <b>306,984</b> | <b>361,579</b> |

**09 Accrued expenses and others**

Audit fees  
 Custodian fees  
 Management fees  
 Payable to investor  
 Printing & publications  
 Trustee fees  
 Payable for unclaimed dividend account

|                  |                  |
|------------------|------------------|
| -                | 46,000           |
| 40,138           | 71,732           |
| 1,048,598        | 1,895,248        |
| 181              | 222              |
| -                | 11,500           |
| 73,919           | 132,846          |
| -                | -                |
| <b>1,162,836</b> | <b>2,157,548</b> |

**10 Unit capital**

Beginning of the year (01 July 2024)  
(15,901,408 units @ BDT 10 per unit)

Units subscribed during the period  
(785,225 units @BDT 10 per unit)

Units re-purchased during the period  
(368,580 units @BDT 10 per unit)

Unit capital at the end of the period (30 Jun 2025)  
(1,664,9775 units @ BDT 10 per unit)

|                    |                    |
|--------------------|--------------------|
| 159,014,080        | 198,322,010        |
| 7,852,250          | 17,657,850         |
| (368,580)          | (56,965,780)       |
| <b>166,497,750</b> | <b>159,014,080</b> |

Percentage of total investment (Sponsor: 21.02% , Institutional Investor: 32.05% and Individual Investor :46.93%)

As of September 30, 2025, a total of 16,596,089 units, representing close to 99.68% of the total outstanding units of 16,649,775, have been transferred to the respective clients' Beneficiary Owner (B/O) accounts. The process of opening B/O accounts for the remaining unit holders is ongoing, and the remaining units will be transferred accordingly upon completion.

**11 Unit transaction reserve/ (discount)**

Opening balance -01 July 2025

New subscription

Less: Premium reserve paid for re-purchase

**Closing Balance as on September 30, 2025**

| Amount in BDT       |                     |
|---------------------|---------------------|
| 30 Sep 2025         | 30 June 2025        |
| (19,346,186)        | (7,004,351)         |
| 1,491,404           | 711,699             |
| (79,438)            | (13,053,534)        |
| <b>(17,934,219)</b> | <b>(19,346,186)</b> |

**12 Retained earnings**

Opening balance as on July 01, 2025

Total profit/(loss) during the period

Dividend paid for the year 2024-25

**Closing balance as on September 30, 2025**

|                   |                   |
|-------------------|-------------------|
| 41,710,176        | 7,272,065         |
| 5,359,326         | 34,438,111        |
| (17,491,549)      | -                 |
| <b>29,577,953</b> | <b>41,710,176</b> |

**13 Net Asset Value (NAV) per unit at cost**

Total Net Asset Value (NAV) at market price

Less: Unrealized gain/loss (Annexure A)

Total Net Asset Value (NAV) at cost

Number of units

**NAV per unit at cost price**

|                    |                    |
|--------------------|--------------------|
| 200,749,719        | 181,381,982        |
| 22,608,235         | (3,124,875)        |
| <b>178,141,484</b> | <b>184,506,857</b> |
| 16,649,775         | 15,901,408         |
| <b>10.70</b>       | <b>11.60</b>       |

**14 Net Asset Value (NAV) per unit at market price**

Total Net Asset Value (NAV) at market price

Number of units

**NAV per unit at market price**

|              |              |
|--------------|--------------|
| 200,749,719  | 181,378,069  |
| 16,649,775   | 15,901,408   |
| <b>12.06</b> | <b>11.41</b> |

**15 Net gain/(loss) on sale of marketable securities (Annexure C)**

ABB1STMF

ACFL

ACI

ACMELAB

BANKASIA

| Amount in BDT                    |                                   |
|----------------------------------|-----------------------------------|
| 01 Jul 2025<br>to<br>30 Sep 2025 | 01 July 2024<br>to<br>30 Sep 2024 |
| -                                | (152,130)                         |
| -                                | (3,138)                           |
| 206,117                          | (50,561)                          |
| -                                | 83,974                            |
| -                                | (120,848)                         |

25

BATBC  
BEACONPHAR  
BERGERPBL  
BRACBANK  
BSC  
BSRMSTEEL  
BXPBARMA  
CITYBANK  
CONFIDCEM  
CROWNCEMNT  
DBH  
DBH1STMF  
DELTALIFE  
DESCO  
DHAKABANK  
DOREENPWR  
DUTCHBANGL  
EASTLAND  
EBL  
EBL1STMF  
EBLNRBMF  
EHL  
ENVOYTEX  
ESQUIRENIT  
FAREASTLIF  
FBFIF  
GP  
GPHISPAT  
GREENDELMF  
GREENDELT  
HFL  
HWAWELLTEX  
IBNSINA  
ICB  
IDLC  
IFIC  
IFIC1STMF  
INDEXAGRO  
ISLAMIBANK  
ITC  
JAMUNABANK  
JAMUNAOIL  
KOHINOOR  
LANKABAFIN  
LHB  
LRGLOBMF1  
MATINSPINN

| Amount in BDT                    |                                   |
|----------------------------------|-----------------------------------|
| 01 Jul 2025<br>to<br>30 Sep 2025 | 01 July 2024<br>to<br>30 Sep 2024 |
| 183,368                          | 743,492                           |
| -                                | (50,755)                          |
| -                                | (68,483)                          |
| 981,208                          | 10,781,010                        |
| -                                | (43,520)                          |
| 62,083                           | 36,748                            |
| -                                | (2,966,616)                       |
| -                                | 539,870                           |
| -                                | 139,727                           |
| -                                | (97,785)                          |
| -                                | 617,657                           |
| 13,679                           | (25,630)                          |
| (149,631)                        | 29,026                            |
| -                                | (324,860)                         |
| -                                | (231,974)                         |
| -                                | (102,772)                         |
| -                                | (105,496)                         |
| -                                | (72,115)                          |
| -                                | 22,320                            |
| -                                | (30,528)                          |
| -                                | (291,180)                         |
| -                                | (7,587)                           |
| -                                | 93,641                            |
| -                                | 37,490                            |
| -                                | 176,747                           |
| -                                | (235,895)                         |
| 50,128                           | 4,803,456                         |
| -                                | (35,338)                          |
| -                                | (18,280)                          |
| -                                | 4,136                             |
| -                                | (31,444)                          |
| -                                | (3,838)                           |
| -                                | 652,497                           |
| (243,446)                        | 156,445                           |
| -                                | 689,271                           |
| -                                | (2,703)                           |
| -                                | (66,881)                          |
| -                                | 35,607                            |
| -                                | (14,464)                          |
| -                                | 3,828                             |
| -                                | (175,184)                         |
| -                                | (14,066)                          |
| (23,235)                         | -                                 |
| -                                | 270,966                           |
| -                                | (284,120)                         |
| -                                | (19,469)                          |
| (6,914)                          | -                                 |

26

MARICO  
MERCANBANK  
MJLBD  
MPETROLEUM  
NAVANAPHAR  
OLYMPIC  
ONEBANKPLC  
PDL  
PENINSULA  
PHPMF1  
PIONEERINS  
POWERGRID  
PREMIERBAN  
PRIMEBANK  
PTL  
PUBALIBANK  
RELIANCINS  
RENATA  
ROBI  
SHAHJABANK  
SHASHADNIM  
SIPLC  
SOUTHEASTB  
SQUARETEXT  
SQURPHARMA  
TECHNODRUG  
TITASGAS  
TOSRIFA  
TRUSTB1MF  
TRUSTBANK  
TB5Y1228  
TB5Y1128  
UCB  
UPGDCL  
UTTARABANK  
WALTONHIL

| Amount in BDT                    |                                   |
|----------------------------------|-----------------------------------|
| 01 Jul 2025<br>to<br>30 Sep 2025 | 01 July 2024<br>to<br>30 Sep 2024 |
| -                                | (1,034,333)                       |
| -                                | (148,762)                         |
| -                                | 76,506                            |
| -                                | (116,416)                         |
| -                                | 25,630                            |
| -                                | 221,429                           |
| -                                | (69,809)                          |
| -                                | (8,092)                           |
| -                                | (58,382)                          |
| -                                | (137,056)                         |
| -                                | (105,470)                         |
| -                                | (10,073)                          |
| -                                | (63,690)                          |
| -                                | (22,804)                          |
| -                                | (1,477)                           |
| -                                | (59,616)                          |
| -                                | (9,724)                           |
| -                                | 101,886                           |
| -                                | (148,194)                         |
| -                                | (73,278)                          |
| -                                | (17,633)                          |
| -                                | (101,913)                         |
| -                                | (85,087)                          |
| -                                | (91,391)                          |
| -                                | 845,004                           |
| -                                | 2,818,562                         |
| -                                | (188,246)                         |
| -                                | (26,486)                          |
| -                                | (356,185)                         |
| -                                | (68,114)                          |
| -                                | (179,473)                         |
| -                                | (142,458)                         |
| -                                | 10,639                            |
| -                                | 248,108                           |
| -                                | (220,632)                         |
| -                                | (164,796)                         |
| <b>1,073,358</b>                 | <b>14,908,420</b>                 |

16 Dividend income (Annexure D)

BERGERPBL  
DELTALIFE  
GP  
LANKABANGLAFIN  
MARICO  
WALTONHIL

|                |                  |
|----------------|------------------|
| -              | 40,000           |
| 225,000        | 4,950            |
| 275,000        | 2,572,000        |
| -              | 10,000           |
| 27,000         | 400,000          |
| 43,750         | -                |
| <b>570,750</b> | <b>3,026,950</b> |

35

|                                                                                                    |  | Amount in BDT                    |                                   |
|----------------------------------------------------------------------------------------------------|--|----------------------------------|-----------------------------------|
|                                                                                                    |  | 01 Jul 2025<br>to<br>30 Sep 2025 | 01 July 2024<br>to<br>30 Sep 2024 |
| <b>17 Interest income (Annexure E)</b>                                                             |  |                                  |                                   |
| Short Notice Deposit (SND) A/C                                                                     |  | 275,653                          | 134,458                           |
| Treasury & Corporate Bond                                                                          |  | 1,320,386                        | 1,446,399                         |
| Treasury Bill                                                                                      |  | 352,087                          | -                                 |
|                                                                                                    |  | <b>1,948,126</b>                 | <b>1,580,858</b>                  |
| <b>18 Bank charges and others</b>                                                                  |  |                                  |                                   |
| Bank charges                                                                                       |  | 3,992                            | 6,175                             |
| Bidding charge-T-Bill & T-Bond                                                                     |  | -                                | 46,536                            |
| Excise Duty-Bank                                                                                   |  | 3,000                            | -                                 |
| Tax at source- Bank                                                                                |  | -                                | 6,723                             |
|                                                                                                    |  | <b>6,992</b>                     | <b>59,434</b>                     |
| <b>19 (Provision)/ write back of provision against fall in value of securities during the year</b> |  |                                  |                                   |
| Unrealized gain/(loss)-opening balance                                                             |  | (3,124,875)                      | (21,707,320)                      |
| Add: Unrealized gain/loss-increase or decrease during the period                                   |  | 25,733,110                       | 18,973,663                        |
| Unrealized gain/(loss)-closing balance                                                             |  | <b>22,608,235</b>                | <b>(2,733,657)</b>                |
| <b>20 Earnings per unit for the year</b>                                                           |  |                                  |                                   |
| Net profit/loss for the year (A)                                                                   |  | 5,359,326                        | 36,839,047                        |
| Number of units (B)                                                                                |  | 16,649,775                       | 16,090,169                        |
| Earnings per unit (A+B)                                                                            |  | <b>0.32</b>                      | <b>2.29</b>                       |
| <b>21 Management Fees (01 Jul 2025 - 30 Sep 2025)</b>                                              |  |                                  |                                   |
| Average Weekly NAV                                                                                 |  | 195,510,013                      | 209,758,623                       |
| Management Fees on 1st 05 cr @ 2.5%                                                                |  | 315,068                          | 315,068                           |
| Management Fees on next 20 cr @ 2.0%                                                               |  | 733,530                          | 803,898                           |
|                                                                                                    |  | <b>1,048,598</b>                 | <b>1,118,966</b>                  |
| <b>22 Trustee Fees</b>                                                                             |  |                                  |                                   |
| Average Weekly NAV                                                                                 |  | 195,510,013                      | 209,758,623                       |
| Trustee Fees @ 0.15%                                                                               |  | <b>73,919</b>                    | <b>79,306</b>                     |
| <b>23 Dividend income received</b>                                                                 |  |                                  |                                   |
| Dividend Income from Investment in Securities                                                      |  | 570,750                          | 3,026,950                         |
| Add: Previous year's dividend receivable                                                           |  | 779,000                          | 145,400                           |
| Less: Current year's dividend receivable                                                           |  | (43,750)                         | (53,000)                          |
|                                                                                                    |  | <b>1,306,000</b>                 | <b>3,119,350</b>                  |
| <b>24 Interest income received</b>                                                                 |  |                                  |                                   |
| Interest Income from SND Account                                                                   |  | 275,653                          | 134,458                           |
| Interest Income from Govt. Treasury Bond & Bill                                                    |  | 1,672,473                        | 1,446,399                         |
| Add: Previous year's receivable from Govt T-Bond                                                   |  | 1,221,755                        | -                                 |
| Add: Previous years's interest receivable from FDR                                                 |  | -                                | 1,004,830                         |
| Less: Current year's interest receivable from SND account                                          |  | (275,653)                        | (134,458)                         |
| Less: Current year's interest receivable from Govt T-Bond & T-Bill                                 |  | (780,037)                        | (525,895)                         |
|                                                                                                    |  | <b>2,114,191</b>                 | <b>1,925,335</b>                  |

**25 Advance, deposits and prepayments**

Advance &amp; prepayments on June 30, 2025

Less: Advance &amp; prepayments on Sep 30, 2025

| Amount in BDT                    |                                   |
|----------------------------------|-----------------------------------|
| 01 Jul 2025<br>to<br>30 Sep 2025 | 01 July 2024<br>to<br>30 Sep 2024 |
| 361,579                          | 415,939                           |
| (306,984)                        | (334,345)                         |
| <b>54,595</b>                    | <b>81,594</b>                     |

**26 Payment made for expenses**

Total Operating expenses

Add: Amortization of preliminary expenses

Less: Previous year's expense payable

Add: Current year's expense payable

|                    |                  |
|--------------------|------------------|
| (1,357,782)        | (1,650,845)      |
| -                  | 160,885          |
| (2,157,548)        | (2,466,574)      |
| 1,162,836          | 3,344,507        |
| <b>(2,352,494)</b> | <b>(612,027)</b> |

**27 Investment in marketable securities**

Cost value of securities sold during the period

Less: Cost value of securities purchased during the period

|                   |                   |
|-------------------|-------------------|
| 37,855,200        | 419,106,981       |
| (19,309,431)      | (386,973,337)     |
| <b>18,545,769</b> | <b>32,133,644</b> |

**28 Investment in Bill & Bond**

Investment in Bond &amp; Bill as on Jun 30, 2025

Less: Investment in Bond &amp; bill as on Sep 30, 2025

|                   |                  |
|-------------------|------------------|
| 52,994,605        | 46,469,789       |
| (41,050,603)      | (44,067,976)     |
| <b>11,944,001</b> | <b>2,401,813</b> |



**Chairman, Trustee**  
Investment Corporation of  
Bangladesh



**Member Secretary, Trustee**  
Investment Corporation of  
Bangladesh



**Managing Director & CEO**  
Asset Manager  
Impress Capital Limited

Place: Dhaka

Dated: October 27, 2025

## Annexure-A

**BCB ICL Growth Fund**  
**Investment in Marketable Securities**  
**As at 30 September 2025**

Amount in BDT

| SI No.   | Sector                | Name of the Scrip | Number of Shares | Weighted Average Price | Total Cost Value | Market Price | Total Market Value | Unrealized Gain/ (Loss) | % of Unrealized Gain/Loss | Exposure in terms of total asset at cost |
|----------|-----------------------|-------------------|------------------|------------------------|------------------|--------------|--------------------|-------------------------|---------------------------|------------------------------------------|
| 1        | Bank                  | BRACBANK          | 306,000          | 48.22                  | 14,754,806       | 69.50        | 21,267,000         | 6,512,194               | 44.14%                    | 8.23%                                    |
| 2        |                       | CITYBANK          | 226,750          | 22.54                  | 5,110,884        | 25.50        | 5,782,125          | 671,241                 | 13.13%                    | 2.85%                                    |
| 3        |                       | EBL               | 100,000          | 22.57                  | 2,256,629        | 24.70        | 2,470,000          | 213,371                 | 9.46%                     | 1.26%                                    |
| 4        |                       | JAMUNABANK        | 25,000           | 21.64                  | 540,972          | 21.20        | 530,000            | (10,972)                | -2.03%                    | 0.30%                                    |
| 5        |                       | MTB               | 100,000          | 11.28                  | 1,127,546        | 12.60        | 1,260,000          | 132,454                 | 11.75%                    | 0.63%                                    |
| 6        |                       | PRIMEBANK         | 360,000          | 28.02                  | 10,086,403       | 28.30        | 10,188,000         | 101,597                 | 1.01%                     | 5.63%                                    |
| 7        |                       | PUBALIBANK        | 200,000          | 27.81                  | 5,562,289        | 29.10        | 5,820,000          | 257,711                 | 4.63%                     | 3.10%                                    |
| 8        |                       | UTTARABANK        | 50,000           | 21.22                  | 1,060,978        | 21.50        | 1,075,000          | 14,022                  | 1.32%                     | 0.59%                                    |
| Subtotal |                       |                   |                  |                        | 40,500,507       |              | 48,392,125         | 7,891,618               | 83.41%                    | 22.59%                                   |
|          |                       |                   |                  |                        |                  |              |                    |                         |                           |                                          |
| 9        | Cement                | LHB               | 120,000          | 51.76                  | 6,211,464        | 55.20        | 6,624,000          | 412,536                 | 6.64%                     | 3.46%                                    |
|          |                       |                   |                  |                        |                  |              |                    |                         |                           |                                          |
| 10       | Engineering           | BSRMSTEEL         | 21,000           | 55.09                  | 1,156,909        | 66.80        | 1,402,800          | 245,891                 | 21.25%                    | 0.65%                                    |
| 11       |                       | SINGERBD          | 9,500            | 110.52                 | 1,049,915        | 106.80       | 1,014,600          | (35,315)                | -3.36%                    | 0.59%                                    |
| 12       |                       | WALTONHIL         | 2,750            | 374.35                 | 1,029,475        | 419.90       | 1,154,725          | 125,250                 | 12.17%                    | 0.57%                                    |
| Subtotal |                       |                   |                  |                        | 3,236,299        |              | 3,572,125          | 335,826                 | 17.89%                    | 1.80%                                    |
|          |                       |                   |                  |                        |                  |              |                    |                         |                           |                                          |
| 13       | Financial Institution | IDLC              | 160,000          | 30.18                  | 4,828,752        | 41.20        | 6,592,000          | 1,763,248               | 36.52%                    | 2.69%                                    |
| Subtotal |                       |                   |                  |                        | 4,828,752        |              | 6,592,000          | 1,763,248               | 36.52%                    | 2.69%                                    |
|          |                       |                   |                  |                        |                  |              |                    |                         |                           |                                          |
| 14       | Food & Allied         | BATBC             | 17,000           | 281.72                 | 4,789,271        | 275.70       | 4,686,900          | (102,371)               | -2.14%                    | 2.56%                                    |
| 15       |                       | OLYMPIC           | 6,800            | 152.19                 | 1,034,890        | 154.70       | 1,051,960          | 17,070                  | 1.65%                     | 0.55%                                    |
| Subtotal |                       |                   |                  |                        | 5,824,162        |              | 5,738,860          | (85,302)                | -0.49%                    | 3.11%                                    |



## Annexure-A

BCB ICL Growth Fund  
Investment in Marketable Securities  
As at 30 September 2025

Amount in BDT

| SI No.   | Sector                      | Name of the Scrip | Number of Shares | Weighted Average Price | Total Cost Value | Market Price | Total Market Value | Unrealized Gain/ (Loss) | % of Unrealized Gain/Loss | Exposure in terms of total asset at cost |
|----------|-----------------------------|-------------------|------------------|------------------------|------------------|--------------|--------------------|-------------------------|---------------------------|------------------------------------------|
| 16       | Fuel & Power                | UPGDCL            | 19,000           | 125.10                 | 2,376,923        | 142.50       | 2,707,500          | 330,577                 | 13.91%                    | 1.33%                                    |
| 17       | Miscellaneous               | BSC               | 30,000           | 91.02                  | 2,730,633        | 114.00       | 3,420,000          | 689,367                 | 25.25%                    | 1.52%                                    |
| 18       | Pharmaceuticals & Chemicals | BXPHARMA          | 183,000          | 90.25                  | 16,515,004       | 118.00       | 21,594,000         | 5,078,996               | 30.75%                    | 9.21%                                    |
| 19       |                             | MARICO            | 450              | 2432.63                | 1,094,682        | 2842.10      | 1,278,945          | 184,263                 | 16.83%                    | 0.61%                                    |
| 20       |                             | RENATA            | 20,000           | 559.71                 | 11,194,179       | 480.40       | 9,608,000          | (1,586,179)             | -14.17%                   | 6.24%                                    |
| 21       |                             | SQURPHARMA        | 28,000           | 220.22                 | 6,166,074        | 215.00       | 6,020,000          | (146,074)               | -2.37%                    | 3.44%                                    |
| Subtotal |                             |                   |                  |                        | 34,969,939       |              | 38,500,945         | 3,531,006               | 45.22%                    | 13.26%                                   |
| 22       | Telecommunication           | GP                | 25,000           | 314.80                 | 7,869,968        | 299.00       | 7,475,000          | (394,968)               | -5.02%                    | 4.39%                                    |
| 23       |                             | ROBI              | 40,000           | 26.27                  | 1,050,859        | 29.60        | 1,184,000          | 133,141                 | 12.67%                    | 0.59%                                    |
| Subtotal |                             |                   |                  |                        | 8,920,827        |              | 8,659,000          | (261,827)               | 7.65%                     | 4.98%                                    |

Total

109,599,506124,206,55514,607,04954.74%

25

## Annexure B

**BCB ICL Growth Fund**  
**Investment in Treasury Bill & Bond**  
**As at 30 September 2025**

|                                       |                        |                 |                   |              |             |                    |                  |                        | Amount in BDT             |                                          |
|---------------------------------------|------------------------|-----------------|-------------------|--------------|-------------|--------------------|------------------|------------------------|---------------------------|------------------------------------------|
| S.L                                   | Name of the Instrument | Instrument Type | No. of Securities | Average Cost | Total Cost  | Average Fair Value | Total Fair Value | Unrealized Gain/(Loss) | % of Unrealized Gain/Loss | Exposure in terms of total asset at cost |
| 1                                     | 10Y BGTB 22/02/2034    | G-SEC (T Bond)  | 43,000            | 99.65        | 4,284,950   | 113.72             | 4,890,098        | 605,148                | 14.12%                    | 2.39%                                    |
| 2                                     | 10Y BGTB 17/04/2034    | G-SEC (T Bond)  | 25,000            | 98.08        | 2,452,016   | 114.21             | 2,855,125        | 403,109                | 16.44%                    | 1.37%                                    |
| 3                                     | 10Y BGTB 20/06/2034    | G-SEC (T Bond)  | 32,000            | 100.00       | 3,200,000   | 116.66             | 3,732,970        | 532,970                | 16.66%                    | 1.78%                                    |
| 4                                     | 15Y BGTB 27/03/2039    | G-SEC (T Bond)  | 159,000           | 99.04        | 15,747,021  | 118.16             | 18,786,963       | 3,039,942              | 19.30%                    | 8.78%                                    |
| 5                                     | 15Y BGTB 27/04/2037    | G-SEC (T Bond)  | 15,000            | 75.65        | 1,134,784   | 88.36              | 1,325,360        | 190,576                | 16.79%                    | 0.63%                                    |
| 6                                     | 15Y BGTB 24/06/2035    | G-SEC (T Bond)  | 40,000            | 82.16        | 3,286,582   | 94.14              | 3,765,412        | 478,830                | 14.57%                    | 1.83%                                    |
| 7                                     | 15Y BGTB 29/06/2037    | G-SEC (T Bond)  | 32,000            | 76.48        | 2,447,362   | 92.18              | 2,949,709        | 502,347                | 20.53%                    | 1.36%                                    |
| 8                                     | 20Y BGTB 25/01/2043    | G-SEC (T Bond)  | 2,000             | 73.89        | 147,788     | 92.58              | 185,168          | 37,380                 | 25.29%                    | 0.08%                                    |
| 9                                     | 20Y BGTB 28/05/2045    | G-SEC (T Bond)  | 10,000            | 98.51        | 985,132     | 115.67             | 1,156,698        | 171,566                | 17.42%                    | 0.55%                                    |
| 10                                    | 20Y BGTB 28/07/2044    | G-SEC (T Bond)  | 62,000            | 100.00       | 6,200,000   | 129.20             | 8,010,208        | 1,810,208              | 29.20%                    | 3.46%                                    |
| 11                                    | 20Y BGTB 28/12/2042    | G-SEC (T Bond)  | 15,000            | 77.66        | 1,164,969   | 92.94              | 1,394,081        | 229,111                | 19.67%                    | 0.65%                                    |
| Value as at 30 September 2025         |                        |                 |                   |              | 41,050,603  |                    | 49,051,790       | 8,001,186              |                           | 22.89%                                   |
| Grand Total (Annexure A + Annexure B) |                        |                 |                   |              | 150,650,110 |                    | 173,258,345      | 22,608,235             |                           | 77.64%                                   |

25

## Annexure C

**BCB ICL GROWTH FUND**  
**For the period from 01 July 2025 to 30 September 2025**  
**Gain/(Loss) on Sale of Marketable Securities**

| S.L | Scrip Name | Share Quantity | Average Cost Price per Share | Total Cost Value | Market Price per Share | Amount in BDT      |                  |
|-----|------------|----------------|------------------------------|------------------|------------------------|--------------------|------------------|
|     |            |                |                              |                  |                        | Total Market Value | Gain/Loss        |
| 1   | ACI        | 25,549         | 178.56                       | 4,561,935        | 186.62                 | 4,768,052          | 206,117          |
| 2   | BATBC      | 15,720         | 281.72                       | 4,428,667        | 293.39                 | 4,612,036          | 183,368          |
| 3   | BRACBANK   | 34,000         | 48.22                        | 1,639,423        | 77.08                  | 2,620,631          | 981,208          |
| 4   | BSRMSTEEL  | 20,000         | 55.09                        | 1,101,818        | 58.20                  | 1,163,901          | 62,083           |
| 5   | DBH1STMF   | 200,000        | 5.02                         | 1,004,485        | 5.09                   | 1,018,164          | 13,679           |
| 6   | DELTALIFE  | 75,000         | 71.85                        | 5,388,839        | 69.86                  | 5,239,208          | (149,631)        |
| 7   | GP         | 25,000         | 314.80                       | 7,869,968        | 316.80                 | 7,920,096          | 50,128           |
| 8   | ICB        | 200,000        | 49.25                        | 9,849,336        | 48.03                  | 9,605,889          | (243,446)        |
| 9   | KOHINOOR   | 2,000          | 504.86                       | 1,009,724        | 493.24                 | 986,489            | (23,235)         |
| 10  | MATINSPINN | 22,000         | 45.50                        | 1,001,006        | 45.19                  | 994,092            | (6,914)          |
|     |            |                |                              | 37,855,200       |                        | 38,928,558         | <b>1,073,358</b> |



## Annexure D

## BCB ICL GROWTH FUND

For the period from 01 July 2025 to 30 September 2025

## DIVIDEND INCOME

Amount in BDT

| S.L   | Scrip Name | Record Date | No. of shares | Face value per share | Total Face Value | Cash Dividend % | Cash Dividend | Dividend received in cash | Dividend Receivable |
|-------|------------|-------------|---------------|----------------------|------------------|-----------------|---------------|---------------------------|---------------------|
| 1     | DELTALIFE  | 30-Jun-25   | 75,000        | 10                   | 750,000          | 30.00%          | 225,000       | 225,000                   | -                   |
| 2     | GP         | 23-Aug-25   | 25,000        | 10                   | 250,000          | 110.00%         | 275,000       | 275,000                   | -                   |
| 4     | MARICO     | 21-Aug-25   | 450           | 10                   | 4,500            | 600.00%         | 27,000        | 27,000                    | -                   |
| 6     | WALTONHIL  | 28-Sep-25   | 2,500         | 10                   | 25,000           | 175.00%         | 43,750        | -                         | 43,750              |
| TOTAL |            |             |               |                      |                  |                 | 570,750       | 527,000                   | 43,750              |



## Annexure E

**BCB ICLGROWTH FUND**  
**For the period from 01 July 2025 to 30 September 2025**  
**Profit/Interest Income**

**Profit/Interest on Bank Deposit**

| SI No.           | Fund Name           | Bank Name          | Branch Name            | Account Number   | Account Type | Rate (%) | Interest Amount |
|------------------|---------------------|--------------------|------------------------|------------------|--------------|----------|-----------------|
| 1                | BCB ICL Growth Fund | BRAC Bank PLC      | Uttara Jasim uddin Ave | 1551203879009001 | SND          | 5.00%    | -               |
| 2                | BCB ICL Growth Fund | BRAC Bank PLC      | Gulshan                | 2060608960001    | Current      | 5.00%    | 68,125          |
| 3                | BCB ICL Growth Fund | Southeast Bank PLC | Saat Mashjid Raod      | 00135 000 000 03 | SND          | 6.50%    | 207,416         |
| 4                | BCB ICL Growth Fund | City Bank PLC      | Gulshan                | 3104651036001    | SND          | 1.000%   | 112             |
| <b>Sub-Total</b> |                     |                    |                        |                  |              |          | <b>275,653</b>  |

**Profit/Interest on Term Deposit**

| SI No.           | Name of Instrument | Issuer Company | Branch | Instrument Number | Value | Rate (%) | Interest on TDR |
|------------------|--------------------|----------------|--------|-------------------|-------|----------|-----------------|
|                  | N/A                | N/A            |        |                   | -     | -        | -               |
| <b>Sub-Total</b> |                    |                |        |                   |       |          |                 |

**Coupon on Bond**

| SI No.            | Name of Instrument                  | Issuer Company  | Instrument Number | Maturity Date | Face Value | Rate (%) | Coupon Interest Income |
|-------------------|-------------------------------------|-----------------|-------------------|---------------|------------|----------|------------------------|
| 1                 | 15Y BGTB 24/06/2035                 | Bangladesh Bank | BD0935441156      | 24-Jun-35     | 4,000,000  | 8.70%    | 88,958                 |
| 2                 | 10Y BGTB 22/02/2034                 | Bangladesh Bank | BD0934311103      | 22-Feb-34     | 4,300,000  | 12.05%   | 130,961                |
| 3                 | 15Y BGTB 27/04/2037                 | Bangladesh Bank | BD0937821157      | 27-Apr-37     | 1,500,000  | 7.98%    | 30,254                 |
| 4                 | 20Y BGTB 28/12/2042                 | Bangladesh Bank | BD0942241201      | 28-Dec-42     | 1,500,000  | 8.95%    | 33,931                 |
| 5                 | 10Y BGTB 20/06/2034                 | Bangladesh Bank | BD0934481104      | 20-Jun-34     | 3,200,000  | 12.60%   | 101,908                |
| 6                 | 15Y BGTB 27/03/2039                 | Bangladesh Bank | BD0939371151      | 27-Mar-39     | 15,900,000 | 12.15%   | 488,270                |
| 7                 | 20Y BGTB 25/01/2043                 | Bangladesh Bank | BD0943281206      | 25-Jan-43     | 200,000    | 8.89%    | 4,494                  |
| 8                 | 10Y BGTB 17/04/2034                 | Bangladesh Bank | BD0934401102      | 17-Apr-34     | 2,500,000  | 12.15%   | 76,772                 |
| 9                 | 20Y BGTB 28/07/2044                 | Bangladesh Bank | BD0944051202      | 28-Jul-44     | 6,200,000  | 12.75%   | 199,797                |
| 10                | 15Y BGTB 29/06/2037                 | Bangladesh Bank | BD0937901157      | 29-Jun-37     | 3,200,000  | 8.55%    | 69,152                 |
| 11                | 20Y BGTB 28/05/2045                 | Bangladesh Bank | BD0945461202      | 28-May-45     | 1,000,000  | 12.24%   | 30,936                 |
| 12                | 07 -Year BRAC Bank Subordinate Bond | BRAC Bank       | N/A               | 11-Feb-31     | 2,000,000  | 12.80%   | 64,954                 |
| <b>45,500,000</b> |                                     |                 |                   |               |            |          | <b>1,320,386</b>       |

**Coupon on Government Treasury Bill**

| SI No.           | Name of Instrument | Particulars           | Value      | Rate (%) | Coupon on G-T-Bill |
|------------------|--------------------|-----------------------|------------|----------|--------------------|
| 1                | BD0909152250       | 91-Days Treasury Bill | 11,944,001 | 11.96%   | 352,087            |
| <b>Sub-Total</b> |                    |                       |            |          |                    |

**Grand Total****1,672,473**


## Annexure E

## Profit Receivable

## Profit/Interest Receivable on Bank Deposit

| SI No.    | Fund Name           | Bank Name          | Branch Name       |  | Account Type | Rate (%) | Interest Amount |
|-----------|---------------------|--------------------|-------------------|--|--------------|----------|-----------------|
| 1         | BCB ICL Growth Fund | BRAC Bank PLC      | Gulshan           |  | Current      | 5.00%    | 68,125          |
| 2         | BCB ICL Growth Fund | Southeast Bank PLC | Saat Mashjid Raod |  | SND          | 6.50%    | 207,416         |
| 3         | BCB ICL Growth Fund | City Bank PLC      | Gulshan           |  | SND          | 1.000%   | 112             |
| Sub-Total |                     |                    |                   |  |              |          | 275,653         |

## Profit/Interest Receivable on TDR

| SI No.    | Name of Instrument | Issuer Company | Branch |  | Value | Rate (%) | Interest on TDR |
|-----------|--------------------|----------------|--------|--|-------|----------|-----------------|
|           | N/A                | N/A            | N/A    |  | -     | -        | -               |
| Sub-Total |                    |                |        |  |       |          |                 |

## Coupon Receivable on Bond

| SI No. | Name of Instrument  | Issuer Company  | Instrument Number | Last Coupon Date | Face Value | Rate (%) | Interest Amount |
|--------|---------------------|-----------------|-------------------|------------------|------------|----------|-----------------|
| 1      | 15Y BGTB 24/06/2035 | Bangladesh Bank | BD0935441156      | 24-Jun-25        | 4,000,000  | 8.70%    | 93,692          |
| 2      | 10Y BGTB 22/02/2034 | Bangladesh Bank | BD0934311103      | 22-Aug-25        | 4,300,000  | 12.05%   | 56,940          |
| 3      | 15Y BGTB 27/04/2037 | Bangladesh Bank | BD0937821157      | 27-Apr-25        | 1,500,000  | 7.98%    | 51,300          |
| 4      | 20Y BGTB 28/12/2042 | Bangladesh Bank | BD0942241201      | 28-Jun-25        | 1,500,000  | 8.95%    | 34,669          |
| 5      | 10Y BGTB 20/06/2034 | Bangladesh Bank | BD0934481104      | 20-Jun-25        | 3,200,000  | 12.60%   | 112,985         |
| 6      | 15Y BGTB 27/03/2039 | Bangladesh Bank | BD0939371151      | 27-Sep-25        | 15,900,000 | 12.15%   | 21,229          |
| 7      | 20Y BGTB 25/01/2043 | Bangladesh Bank | BD0943281206      | 25-Jul-25        | 200,000    | 8.89%    | 3,273           |
| 8      | 10Y BGTB 17/04/2034 | Bangladesh Bank | BD0934401102      | 17-Apr-25        | 2,500,000  | 12.15%   | 138,523         |
| 9      | 20Y BGTB 28/07/2044 | Bangladesh Bank | BD0944051202      | 28-Jul-25        | 6,200,000  | 12.75%   | 141,161         |
| 10     | 15Y BGTB 29/06/2037 | Bangladesh Bank | BD0937901157      | 29-Jun-25        | 3,200,000  | 8.55%    | 69,903          |
| 11     | 20Y BGTB 28/05/2045 | Bangladesh Bank | BD0945461202      | 28-May-25        | 1,000,000  | 12.24%   | 42,033          |
| 12     | 07 -Year BRAC Bank  | BRAC Bank PLC   | N/A               | 11-Sep-25        | 2,000,000  | 13.04%   | 14,330          |
| Total  |                     |                 |                   |                  |            |          | 780,037         |

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## Annexure F

**Custodian Fees**  
**For the period from 01 July 2025 to 30 September 2025**

**Listed Securities:**

| Month    | Market Value of Securities | 0.06%         | 0.07%         |
|----------|----------------------------|---------------|---------------|
| Jul 2025 | 166,923,752                | 8,346.19      | 9,737         |
| Aug 2025 | 167,902,178                | 8,395.11      | 9,794         |
| Sep 2025 | 173,258,345                | 8,662.92      | 10,107        |
|          |                            | <b>25,404</b> | <b>29,638</b> |

|                       |                  |
|-----------------------|------------------|
| Custodian Fees@ 0.07% | 29,638.25        |
| 15% VAT               | 4,445.74         |
| <b>(A) Net Amount</b> | <b>34,083.99</b> |

|                       |                  |
|-----------------------|------------------|
| Custodian Fees@ 0.06% | 25,404.21        |
| 15% VAT               | 3,810.63         |
| <b>Total</b>          | <b>29,214.85</b> |

|                                                       |                  |
|-------------------------------------------------------|------------------|
| No. of Transactions= 26<br>(BDT 200, per transaction) | 5,200            |
| 15% VAT                                               | 780              |
| <b>Total</b>                                          | <b>5,980</b>     |
| <b>(B) Net Amount</b>                                 | <b>35,194.85</b> |

|                                                  |               |
|--------------------------------------------------|---------------|
| <b>Which ever is lower between (A) &amp; (B)</b> | <b>34,084</b> |
|--------------------------------------------------|---------------|

**NON LISTED:**

| Month    | Investment amount of T-Bond | 0.06%        | 0.07%        |
|----------|-----------------------------|--------------|--------------|
| Jul 2025 | 14,300,000                  | 715          | 834          |
| Aug 2025 | 14,300,000                  | 715          | 834          |
| Sep 2025 | 14,300,000                  | 715          | 834          |
|          |                             | 2,145        | 2,503        |
|          | 15% VAT                     | 322          | 375          |
|          | <b>Net Amount</b>           | <b>2,467</b> | <b>2,878</b> |

|                           |              |
|---------------------------|--------------|
| <b>Whichever is lower</b> | <b>2,467</b> |
|---------------------------|--------------|

|                                                            |               |
|------------------------------------------------------------|---------------|
| <b>TOTAL CUSTODIAN FEES<br/>(01 Jul 2024 -30 Jun 2025)</b> | <b>36,551</b> |
|------------------------------------------------------------|---------------|

