

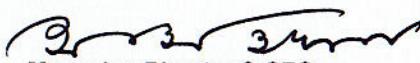
**Un-audited Financial Statements
of
BCB ICL Growth Fund
For the half year ended on 31 December 2025**

BCB ICL Growth Fund
Statement of Financial Position
As at 31 December 2025

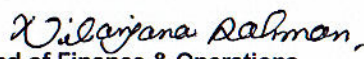
Particulars	Notes	Amount in BDT	
		31 Dec 2025	30 Jun 2025
Assets			
Investments in securities at market price	03	121,070,200	124,348,807
Investment in Treasury Bill & Bond	04	48,552,855	55,670,111
Preliminary and issue expenses	05	-	-
Receivables	06	2,298,065	2,000,755
Cash and cash equivalents	07	18,823,695	1,158,279
Advance, deposits and prepayments	08	250,301	361,579
Total assets		190,995,116	183,539,530
Less: Liabilities			
Accrued expenses and others	09	2,306,280	2,157,548
Net assets		188,688,836	181,381,982
Owner's equity			
Unit capital	10	166,725,540	159,014,080
Unit transaction reserve/ (discount)	11	(17,903,991)	(19,346,186)
Retained earnings	12	33,811,529	41,710,176
Unrealized Gain	19	6,055,757	-
		188,688,836	181,378,069
Net Asset Value (NAV) per unit:			
At cost price	13	10.95	11.60
At market price	14	11.32	11.41

These financial statements should be read in conjunction with annexed notes


Chairman, Trustee
Investment Corporation
of Bangladesh


Managing Director & CEO
Asset Manager
Impress Capital Limited


Member Secretary, Trustee
Investment Corporation
of Bangladesh


Head of Finance & Operations
Asset Manager
Impress Capital Limited

Place: Dhaka
Dated: January 19, 2026



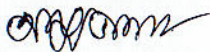
BCB ICL Growth Fund
Statement of Profit or Loss and Other Comprehensive Income
For the half year ended on 31 December 2025

Particulars	Notes	Amount in BDT		Amount in BDT	
		01 Jul 2025 to 31 Dec 2025	01 Jul 2024 to 31 Dec 2024	01 Oct 2025 to 31 Dec 2025	01 Oct 2024 to 31 Dec 2024
Income					
Net gain/(loss) on sale of marketable securities	15	3,665,209	5,129,666	2,591,851	(9,778,752)
Dividend income	16	1,950,650	5,525,896	1,379,900	2,498,946
Interest income	17	3,460,132	3,077,375	1,520,119	1,496,514
		9,075,990	13,732,937	5,491,870	(5,783,293)
Less: Expenses					
Amortization of preliminary expenses		-	321,770	-	160,885
Bank charges and others	18	50,783	138,747	300	78,863
BSEC annual fees		90,967	99,461	45,484	49,730
CDBL annual fees		23,000	23,000	11,500	11,500
CDBL charges		21,077	151,266	5,938	82,835
Custodian fees (Annexure F)		71,780	72,938	35,229	33,902
Management fees	21	2,083,916	2,081,238	1,035,317	960,809
Printing and publication expenses		119,600	106,087	-	42,981
Trustee fees	22	146,842	146,641	72,923	67,335
		2,607,963	3,141,147	1,206,690	1,488,840
Net realized profit/(loss)		6,468,027	10,591,791	4,285,180	(7,272,133)
(Provision)/Write back of provision for the period	19	3,124,875	18,642,585	-	(331,078)
Net profit/loss for the period		9,592,902	29,234,375	4,285,180	(7,603,211)
Number of outstanding units		16,672,554	16,079,136	16,672,554	16,079,136
Earnings per unit for the period	20	0.58	1.82	0.26	(0.47)
Other Comprehensive Income during the period					
Unrealized Gain during the period		9,180,632	-	-	-
Total comprehensive income during the period		18,773,534	29,234,375	4,285,180	(7,603,211)

These financial statements should be read in conjunction with annexed notes



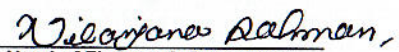
Chairman, Trustee
Investment Corporation
of Bangladesh



Member Secretary, Trustee
Investment Corporation
of Bangladesh



Managing Director & CEO
Asset Manager
Impress Capital Limited



Head of Finance & Operations
Asset Manager
Impress Capital Limited

Place: Dhaka
Dated: January 19, 2026



BCB ICL Growth Fund
Statement of Changes in Equity
For the half year ended on 31 December 2025

Amount in BDT

Particulars	Unit capital	Unit transaction reserve/ (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	8,080,040	-	-	-	8,080,040
Unit surrendered during the period	(368,580)	-	-	-	(368,580)
Unit transaction reserve	-	1,442,195	-	-	1,442,195
Net profit/(loss) for the period	-	-	-	9,592,902	9,592,902
Cash dividend paid for the year 2024-25	-	-	-	(17,491,549)	(17,491,549)
Unrealized gain during the period	-	-	6,055,757	-	6,055,757
Balance as at 31 December 2025	166,725,540	(17,903,991)	6,055,757	33,811,529	188,688,836

BCB ICL Growth Fund
Statement of Changes in Equity
For the half year ended on 31 December 2024

Amount in BDT

Particulars	Unit capital	Unit transaction reserve/ (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	17,189,450	-	-	-	17,189,450
Unit surrendered during the period	(54,720,100)	-	-	-	(54,720,100)
Unit transaction reserve	-	(12,099,770)	-	-	(12,099,770)
Net profit/loss for the period	-	-	-	29,234,375	29,234,375
Cash dividend paid for the year 2023-24	-	-	-	-	-
Unrealized gain during the period	-	-	-	-	-
Balance as at 31 December 2024	160,791,360	(19,104,121)	-	36,506,440	178,193,679



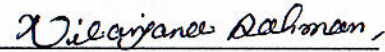
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Asset Manager
Impress Capital Limited



Member Secretary, Trustee
Investment Corporation of Bangladesh



Head of Finance & Operations
Asset Manager
Impress Capital Limited

Place: Dhaka

Dated: January 19, 2026



BCB ICL Growth Fund
Statement of Cash Flows
For the half year ended on 31 December 2025

Particulars	Notes	Amount in BDT	
		01 Jul 2025 to 31 Dec 2025	01 Jul 2024 to 31 Dec 2024
A. Cash flows from operating activities			
Net gain/(loss) on sale of marketable securities	15	3,665,209	5,129,666
Dividend income received	23	1,663,250	3,751,796
Interest income received	24	3,450,221	2,908,381
Advance, deposits and prepayments	25	111,278	143,274
Payment made for expenses	26	(2,459,230)	(2,965,002)
Net cash flows from operating activities		6,430,728	8,968,116
B. Cash flows from investing activities			
Investment in marketable securities	27	7,628,582	41,003,072
Investment in Bill & Bond	28	11,944,001	(4,814,813)
(Investment in) IPO/Refund from IPO	03	-	4,250,000
Net cash used in investing activities		19,572,583	40,438,259
C. Cash flows from financing activities			
Issuance of new units	10	8,080,040	17,189,450
Surrender of units	10	(368,580)	(54,720,100)
Unit transaction reserve	11	1,442,195	(12,099,770)
Cash dividend paid		(17,491,549)	-
Net cash generated from financing activities		(8,337,894)	(49,630,420)
Net cash flows for the period		17,665,417	(224,045)
Cash and cash equivalents at the beginning of the year		1,158,279	1,048,847
Cash and cash equivalents at the end of the period		18,823,695	824,802
Net operating cash flows		6,430,728	8,968,116
Number of outstanding units		16,672,554	16,079,136
Net operating cash flow per unit for the period		0.39	0.56



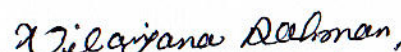
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Investment Corporation of Bangladesh



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Managing Director & CEO
Asset Manager
Impress Capital Limited



Head of Finance & Operations
Asset Manager
Impress Capital Limited



BCB ICL Growth Fund
Notes to the Financial Statements
As at and for the half year ended on 31 December 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:

Sponsor	: Bangladesh Commerce Bank PLC
Trustee	: Investment Corporation of Bangladesh
Asset manager	: Impress Capital Limited
Custodian	: 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.

		Amount in BDT	
		31 Dec 2025	30 June 2025
03 Investments in securities at market price			
Investment in marketable securities (Annexure-A)		121,070,200	124,348,807
		121,070,200	124,348,807
04 Investment in Bill & Bond			
Investment in Treasury Bond at market value (Annexure B)		46,552,855	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
		48,552,855	55,670,111
05 Receivables			
Interest receivable from Treasury & Corporate Bond	6.01	1,231,665	1,221,755
Dividend receivables	6.02	1,066,400	779,000
Interest receivable from SND account (Annexure E)		-	-
		2,298,065	2,000,755
6.01 Interest receivable from Treasury & Corporate Bond (Annexure E)		1,231,665	1,221,755
6.02 Dividend receivables (Annexure D)			
BSRMSTEEL		105,000	-
SQURPHARMA		756,000	562,500
OLYMPIC		20,400	128,750
RENATA		110,000	87,750
BSC		75,000	-
		1,066,400	779,000



		Amount in BDT	
		31 Dec 2025	30 June 2025
07. Cash and cash equivalents			
Cash at Bank	7.01	6,486,637	1,158,279
Balance with Brokers	7.02	12,337,058	-
		18,823,695	1,158,279
7.01 Cash at banks			
STD accounts with:			
BRAC Bank PLC (A/C No.2060608960001)		1,885,446	665,109
Gulshan Branch. (Operation A/C)			
Southeast Bank PLC (A/C No.0013500000003)		4,158,324	433,157
Sat Mashjid Road Branch. (Trade A/C)			
City Bank PLC (A/C No. 3104651036001)		442,868	-
Gulshan Branch. (SIP A/C)			
BRAC Bank PLC (A/C No. 1551203879009001)		-	27,556
Uttara Jasim Uddin AV Branch. (Operation A/C 01)			
Standard Chartered Bank (A/C No.02130883901)		-	32,457
Gulshan Branch. (SIP A/C)			
		6,486,637	1,158,279
7.02 Balance with Brokers			
BRAC EPL Stock Brokerage Ltd.		-	-
City Brokerage Ltd.		-	-
Commerce Bank Securities & Investment Ltd.		-	-
UCB Capital Management Ltd.		12,337,058	-
Unicap Securities Ltd.		-	-
LankaBanagla Securities Ltd.		-	-
Shanta Securities Limited		-	-
IDLC Securities Ltd.		-	-
		12,337,058	-
08 Advance, deposits and prepayments			
BSEC annual fees		90,967	181,934
BO account fees		300	
Trustee fees		136,034	133,645
CDBL annual fees		23,000	46,000
		250,301	361,579
09 Accrued expenses and others			
Audit fees		-	46,000
Custodian fees		75,367	71,732
Management fees		2,083,916	1,895,248
Payable to investor		156	222
Printing & publications		-	11,500
Trustee fees		146,842	132,846
Payable for unclaimed dividend account			-
		2,306,280	2,157,548



Amount in BDT	
31 Dec 2025	30 June 2025

10 Unit capital

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

Units subscribed during the period
(808,004 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)
(16,672,554 units @ BDT 10 per unit)

159,014,080	198,322,010
8,080,040	17,657,850
(368,580)	(56,965,780)
166,725,540	159,014,080

Percentage of total investment (Sponsor: 20.99% , Institutional Investor: 32.01% and Individual Investor :47.00%)

11 Unit transaction reserve/ (discount)

Opening balance -01 July 2025

New subscription

Less: Premium reserve paid for re-purchase

Closing Balance as on December 31, 2025

(19,346,186)	(7,004,351)
1,521,632	711,699
(79,438)	(13,053,534)
(17,903,991)	(19,346,186)

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 December 31, 2025

41,710,176	7,272,065
9,592,902	34,438,111
(17,491,549)	-
33,811,529	41,710,176

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

188,688,836	181,381,982
6,055,757	(3,124,875)
182,633,079	184,506,857
16,672,554	15,901,408
10.95	11.60

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

188,688,836	181,378,069
16,672,554	15,901,408
11.32	11.41



		Amount in BDT	
		01 Jul 2025 to 31 Dec 2025	01 July 2024 to 31 Dec 2024
15	Net gain/(loss) on sale of marketable securities (Annexure C)	3,665,209	5,129,666
16	Dividend income (Annexure D)	1,950,650	5,525,896
17	Interest income (Annexure E)		
	Short Notice Deposit (SND) A/C	483,580	162,195
	Treasury & Corporate Bond	2,624,464	2,915,180
	Treasury Bill	352,087	-
		3,460,132	3,077,375
18	Bank charges and others		
	Bank charges	7,333	12,343
	Bidding charge-T-Bill & T-Bond	-	58,816
	BP account annual fees	-	900
	BO account annual fees	300	-
	Excise Duty-Bank	43,150	50,000
	Tax at source- Bank	-	16,689
		50,783	138,747
19	(Provision)/ write back of provision against fall in value of securities during the year		
	Unrealized gain/(loss)-closing balance	6,055,757	(3,064,735)
	Less: Unrealized gain/(loss)-opening balance	(3,124,875)	(21,707,320)
	Change during the period	9,180,632	18,642,585
20	Earnings per unit for the year		
	Net profit/loss for the year (A)	9,592,902	29,234,375
	Number of units (B)	16,672,554	16,079,136
	Earnings per unit (A÷B)	0.58	1.82



		Amount in BDT	
		01 Jul 2025 to 31 Dec 2025	01 July 2024 to 31 Dec 2024
21 Management Fees			
Average Weekly NAV		194,192,721	193,927,132
Management Fees on 1st 05 cr @ 2.5%		630,137	630,137
Management Fees on next 20 cr @ 2.0%		1,453,779	1,451,101
		2,083,916	2,081,238
22 Trustee Fees			
Average Weekly NAV		194,192,721	193,927,132
Trustee Fees @ 0.15%		146,842	146,641
23 Dividend income received			
Dividend Income from Investment in Securities		1,950,650	5,525,896
Add: Previous year's dividend receivable		779,000	145,400
Less: Current year's dividend receivable		(1,066,400)	(1,919,500)
		1,663,250	3,751,796
24 Interest income received			
Interest Income from SND Account		483,580	3,077,375
Interest Income from Govt. Treasury Bond & Bill		2,976,551	
Add: Previous year's receivable from Govt T-Bond		1,221,755	1,004,830
Add: Previous years's interest receivable from FDR		-	
Less: Current year's interest receivable from SND account		-	(1,173,825)
Less: Current year's interest receivable from Govt T-Bond & T-Bill		(1,231,665)	
		3,450,221	2,908,381
25 Advance, deposits and prepayments			
Advance & prepayments on June 30, 2025		361,579	415,939
Less: Advance & prepayments on Dec 31, 2025		(250,301)	(272,665)
		111,278	143,274
26 Payment made for expenses			
Total Operating expenses		(2,607,963)	(3,141,147)
Add: Amortization of preliminary expenses		-	321,770
Less: Previous year's expense payable		(2,157,548)	(2,466,574)
Add: Current year's expense payable		2,306,280	2,319,494
		(2,459,230)	(2,965,002)
27 Investment in marketable securities			
Cost value of securities sold during the period		62,650,865	693,968,904
Less: Cost value of securities purchased during the period		(55,022,283)	(652,965,832)
		7,628,582	41,003,072



Amount in BDT	
01 Jul 2025 to 31 Dec 2025	01 July 2024 to 31 Dec 2024

28 Investment in Bill & Bond

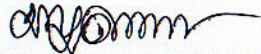
Investment in Bond & Bill-opening balance

Less: Investment in Bond & Bill-closing balance

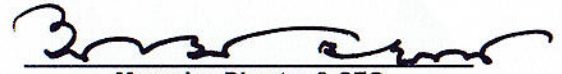
52,994,605	46,469,789
(41,050,603)	(51,284,602)
11,944,001	(4,814,813)



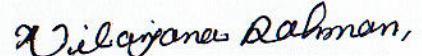
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Managing Director & CEO
Asset Manager
Impress Capital Limited



Head of Finance & Operations
Asset Manager
Impress Capital Limited

Place: Dhaka

Dated: January 19, 2026



Annexure-A

BCB ICL Growth Fund
Investment in Marketable Securities
As at 31 December 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	63.10	19,308,600	4,553,794	30.86%	7.98%
2		CITYBANK	226,750	22.54	5,110,884	24.40	5,532,700	421,816	8.25%	2.76%
3		JAMUNABANK	25,000	21.64	540,972	21.10	527,500	(13,472)	-2.49%	0.29%
4		PRIMEBANK	560,000	27.60	15,456,274	28.70	16,072,000	615,726	3.98%	8.36%
5		PUBALIBANK	200,000	27.81	5,562,289	30.90	6,180,000	617,711	11.11%	3.01%
6		UTTARABANK	50,000	21.22	1,060,978	22.80	1,140,000	79,022	7.45%	0.57%
Subtotal					42,486,204		48,760,800	6,274,596	59.16%	22.97%
7	Cement	LHB	120,000	51.76	6,211,464	46.70	5,604,000	(607,464)	-9.78%	3.36%
Subtotal					6,211,464		5,604,000	(607,464)	-9.78%	3.36%
8	Engineering	BSRMSTEEL	21,000	55.09	1,156,909	63.10	1,325,100	168,191	14.54%	0.63%
9		SINGERBD	9,500	110.52	1,049,915	84.50	802,750	(247,165)	-23.54%	0.57%
10		WALTONHIL	2,750	374.35	1,029,475	376.90	1,036,475	7,000	0.68%	0.56%
Subtotal					3,236,299		3,164,325	(71,974)	-9.00%	1.75%
11	Financial Institution	IDLC	160,000	30.18	4,828,752	35.70	5,712,000	883,248	18.29%	2.61%
Subtotal					4,828,752		5,712,000	883,248	18.29%	2.61%
12	Food & Allied	BATBC	17,000	281.72	4,789,271	248.60	4,226,200	(563,071)	-11.76%	2.51%
Subtotal					4,789,271		4,226,200	(563,071)	-11.76%	2.51%



Annexure-A

BCB ICL Growth Fund
Investment in Marketable Securities
As at 31 December 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
13	Miscellaneous	BSC	30,000	91.02	2,730,633	111.10	3,333,000	602,367	22.06%	1.48%
Subtotal					2,730,633		3,333,000	602,367	22.06%	1.48%
14	Pharmaceuticals & Chemicals	MARICO	6,650	2688.54	17,878,801	2673.50	17,778,775	(100,026)	-0.56%	9.67%
15		RENATA	20,000	559.71	11,194,179	391.80	7,836,000	(3,358,179)	-30.00%	6.05%
16		SQURPHARMA	86,000	212.10	18,240,263	198.60	17,079,600	(1,160,663)	-6.36%	9.86%
Subtotal					47,313,244		42,694,375	(4,618,869)	-30.56%	15.72%
17	Telecommunication	GP	25,000	314.80	7,869,968	257.90	6,447,500	(1,422,468)	-18.07%	4.26%
18		ROBI	40,000	26.27	1,050,859	28.20	1,128,000	77,141	7.34%	0.57%
Subtotal					8,920,827		7,575,500	(1,345,327)	-10.73%	4.82%
Total					120,516,694		121,070,200	553,506		55.23%



Annexure B

BCB ICL Growth Fund
Investment in Treasury Bill & Bond
As at 31 December 2025

S.L	Name of the Instrument	Instrument Type	No. of Securities	Average Cost	Total Cost	Average Fair Value	Total Fair Value	Unrealized Gain/(Loss)	Amount in BDT	
									% 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	110.23	4,739,808	454,859	10.62%	2.32%
2	10Y BGTB 17/04/2034	G-SEC (T Bond)	25,000	98.08	2,452,016	109.70	2,742,443	290,426	11.84%	1.33%
3	10Y BGTB 20/06/2034	G-SEC (T Bond)	32,000	100.00	3,200,000	110.91	3,549,270	349,270	10.91%	1.73%
4	15Y BGTB 27/03/2039	G-SEC (T Bond)	159,000	99.04	15,747,021	114.09	18,140,310	2,393,289	15.20%	8.51%
5	15Y BGTB 27/04/2037	G-SEC (T Bond)	15,000	75.65	1,134,784	84.26	1,263,947	129,163	11.38%	0.61%
6	15Y BGTB 24/06/2035	G-SEC (T Bond)	40,000	82.16	3,286,582	89.08	3,563,004	276,422	8.41%	1.78%
7	15Y BGTB 29/06/2037	G-SEC (T Bond)	32,000	76.48	2,447,362	88.04	2,817,206	369,844	15.11%	1.32%
8	20Y BGTB 25/01/2043	G-SEC (T Bond)	2,000	73.89	147,788	85.66	171,315	23,527	15.92%	0.08%
9	20Y BGTB 28/05/2045	G-SEC (T Bond)	10,000	98.51	985,132	117.80	1,178,039	192,907	19.58%	0.53%
10	20Y BGTB 28/07/2044	G-SEC (T Bond)	62,000	100.00	6,200,000	114.42	7,094,195	894,195	14.42%	3.35%
11	20Y BGTB 28/12/2042	G-SEC (T Bond)	15,000	77.66	1,164,969	86.22	1,293,318	128,349	11.02%	0.63%
Value as at 30 September 2025					41,050,603		46,552,855	5,502,251		22.20%
Grand Total (Annexure A + Annexure B)					161,567,298		167,623,055	6,055,757		77.42%



Annexure C

BCB ICL GROWTH FUND
For the period from 01 July 2025 to 31 December 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	BXPHERMA	183,000	90.25	16,515,004	102.58	18,772,383	2,257,379
6	DBH1STMF	200,000	5.02	1,004,485	5.09	1,018,164	13,679
7	DELTALIFE	75,000	71.85	5,388,839	69.86	5,239,208	(149,631)
8	EBL	100,000	22.57	2,256,629	23.46	2,346,168	89,540
9	GP	25,000	314.80	7,869,968	316.80	7,920,096	50,128
10	ICB	200,000	49.25	9,849,336	48.03	9,605,889	(243,446)
11	KOHINOOR	2,000	504.86	1,009,724	493.24	986,489	(23,235)
12	MATINSPINN	22,000	45.50	1,001,006	45.19	994,092	(6,914)
13	MTB	100,000	11.28	1,127,546	12.09	1,208,820	81,274
14	OLYMPIC	6,800	152.19	1,034,890	137.87	937,501	(97,389)
15	SQURPHARMA	7,000	212.10	1,484,673	199.01	1,393,037	(91,636)
16	UPGDCL	19,000	125.10	2,376,923	143.66	2,729,606	352,683
	Total			62,650,865		66,316,073	3,665,209



Annexure D

BCB ICL GROWTH FUND

For the period from 01 July 2025 to 31 December 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	13-Aug-25	25,000	10	250,000	110.00%	275,000	275,000	-
3	MARICO	21-Aug-25	450	10	4,500	600.00%	27,000	27,000	-
4	WALTONHIL	28-Sep-25	2,500	10	25,000	175.00%	43,750	43,750	-
5	BSRMSTEEL	10-Nov-25	21,000	10	210,000	50.00%	105,000	-	105,000
6	LHB	11-Nov-25	120,000	10	1,200,000	18.00%	216,000	216,000	-
7	SQURPHARMA	16-Nov-25	63,000	10	630,000	120.00%	756,000	-	756,000
8	OLYMPIC	17-Nov-25	6,800	10	68,000	30.00%	20,400	-	20,400
9	RENATA	17-Nov-25	20,000	10	200,000	55.00%	110,000	-	110,000
10	MARICO	23-Nov-25	1,950	10	19,500	500.00%	97,500	97,500	-
11	BSC	07-Dec-25	30,000	10	300,000	25.00%	75,000	-	75,000
							1,950,650	884,250	1,066,400



Annexure E

BCB ICLGROWTH FUND
For the period from 01 July 2025 to 31 December 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	Standard Chartered Bank	Gulshan	02130883901	SND	2.00%	7.13
2	BCB ICL Growth Fund	BRAC Bank PLC	Gulshan	2060608960001	Current	5.00%	192,333
3	BCB ICL Growth Fund	Southeast Bank PLC	Saat Mashjid Raod	00135 000 000 03	SND	6.50%	290,325
4	BCB ICL Growth Fund	City Bank PLC	Gulshan	3104651036001	SND	1.00%	915
Sub-Total							483,580

Profit/Interest on Term Deposit

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

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%	173,325
2	10Y BGTB 22/02/2034	Bangladesh Bank	BD0934311103	22-Feb-34	4,300,000	12.05%	260,498
3	15Y BGTB 27/04/2037	Bangladesh Bank	BD0937821157	27-Apr-37	1,500,000	7.98%	60,179
4	20Y BGTB 28/12/2042	Bangladesh Bank	BD0942241201	28-Dec-42	1,500,000	8.95%	67,494
5	10Y BGTB 20/06/2034	Bangladesh Bank	BD0934481104	20-Jun-34	3,200,000	12.60%	202,708
6	15Y BGTB 27/03/2039	Bangladesh Bank	BD0939371151	27-Mar-39	15,900,000	12.15%	971,232
7	20Y BGTB 25/01/2043	Bangladesh Bank	BD0943281206	25-Jan-43	200,000	8.89%	8,939
8	10Y BGTB 17/04/2034	Bangladesh Bank	BD0934401102	17-Apr-34	2,500,000	12.15%	152,709
9	20Y BGTB 28/07/2044	Bangladesh Bank	BD0944051202	28-Jul-44	6,200,000	12.75%	397,422
10	15Y BGTB 29/06/2037	Bangladesh Bank	BD0937901157	29-Jun-37	3,200,000	8.55%	137,552
11	20Y BGTB 28/05/2045	Bangladesh Bank	BD0945461202	28-May-45	1,000,000	12.24%	61,536
12	07 -Year BRAC Bank Subordinate Bond	BRAC Bank	N/A	11-Feb-31	2,000,000	13.04%	130,870
45,500,000							2,624,464

Coupon on Government Treasury Bill

SI No.	Name of Instrument	Particulars	Maturity Date	Value	Rate (%)	Coupon on G-T-Bill
1	BD0909152250	91-Days Treasury Bill	29-Sep-25	11,944,001	11.96%	352,087
Sub-Total						

Grand Total**2,976,551**

Annexure E

BCB ICLGROWTH FUND
For the period from 01 July 2025 to 31 December 2025
Profit/Interest Income

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%	-
2	BCB ICL Growth Fund	Southeast Bank PLC	Saat Mashjid Raod		SND	6.50%	-
3	BCB ICL Growth Fund	City Bank PLC	Gulshan		SND	1.000%	-
Sub-Total							-

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-Dec-25	4,000,000	8.70%	6,692
2	10Y BGTB 22/02/2034	Bangladesh Bank	BD0934311103	22-Aug-25	4,300,000	12.05%	186,477
3	15Y BGTB 27/04/2037	Bangladesh Bank	BD0937821157	27-Oct-25	1,500,000	7.98%	21,375
4	20Y BGTB 28/12/2042	Bangladesh Bank	BD0942241201	28-Dec-25	1,500,000	8.95%	1,106
6	10Y BGTB 20/06/2034	Bangladesh Bank	BD0934481104	20-Dec-25	3,200,000	12.60%	12,185
5	15Y BGTB 27/03/2039	Bangladesh Bank	BD0939371151	27-Sep-25	15,900,000	12.15%	504,192
7	20Y BGTB 25/01/2043	Bangladesh Bank	BD0943281206	25-Jul-25	200,000	8.89%	7,767
8	10Y BGTB 17/04/2034	Bangladesh Bank	BD0934401102	17-Oct-25	2,500,000	12.15%	62,586
9	20Y BGTB 28/07/2044	Bangladesh Bank	BD0944051202	28-Jul-25	6,200,000	12.75%	337,156
10	15Y BGTB 29/06/2037	Bangladesh Bank	BD0937901157	29-Dec-25	3,200,000	8.55%	1,503
11	20Y BGTB 28/05/2045	Bangladesh Bank	BD0945461202	28-Nov-25	1,000,000	12.24%	11,097
12	07 -Year BRAC Bank	BRAC Bank PLC	N/A	11-Sep-25	2,000,000	13.04%	79,530
Total							1,231,665



Annexure F

Custodian Fees
For the period from 01 July 2025 to 31 December 2025

Listed Securities:

Month	Market Value of Securities	0.06%	0.07%
Jul 2025	166,923,752	8,346	9,737
Aug 2025	167,902,178	8,395	9,794
Sep 2025	173,258,345	8,663	10,107
Oct 2025	172,745,156	8,637	10,077
Nov 2025	179,643,256	8,982	10,479
Dec 2025	167,623,055	8,381	9,778
		51,405	59,972

Custodian Fees@ 0.07%	59,972
15% VAT	8,996
(A) Net Amount	68,968

Custodian Fees@ 0.06%	51,405
15% VAT	7,711
Total	59,116

No. of Transactions= 46 (BDT 200, per transaction)	9,200
15% VAT	1,380
Total	10,580
(B) Net Amount	69,696

Which ever is lower between (A) & (B)	68,968
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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
Oct 2025	2,000,000	100	117
Nov 2025	2,000,000	100	117
Dec 2025	2,000,000	100	117
		2,445	2,853
	15% VAT	367	428
	Net Amount	2,812	3,280

Whichever is lower	2,812
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TOTAL CUSTODIAN FEES (01 Jul 2025 -31 Dec 2025)	71,780
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