

Un-audited Financial Statements
of
Esquire ICL Apparel Fund
For the quarter ended on 31 March 2026

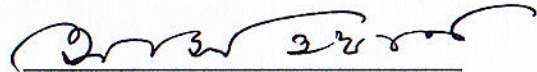
Esquire ICL Apparel Fund
Statement of Financial Position
As at 31 March 2026

Particulars	Notes	Amount in BDT	
		31 Mar 2026	30 Jun 2025
Assets			
Investment in securities-at market price	03	47,573,612	47,670,178
Investment in Bond-at market price	04	13,257,114	11,541,887
Investment In Treasury Bill	04	-	3,496,950
Investment in Corporate Bond	04	1,000,000	1,000,000
Receivables	05	480,156	624,119
Advances, deposits and prepayments	06	84,472	172,055
Cash and cash equivalents	07	1,603,984	853,388
Preliminary and issue expenses	08	187,868	542,879
Total Assets		64,187,207	65,901,456
Less : Liabilities			
Accrued expenses and others	09	469,551	862,190
Net Assets		63,717,656	65,039,265
Unitholder's Equity			
Unit capital	10	50,247,990	51,317,670
Unit transaction reserve/(discount)	11	(9,567,095)	(9,153,056)
Retained earnings	12	18,814,731	22,874,651
Unrealized Gain	19	4,222,029	-
Total Equity		63,717,656	65,039,265
Net Asset Value (NAV) per unit:			
At cost price	13	11.84	12.95
At market price	14	12.68	12.67

These financial statements should be read in conjunction with annexed notes



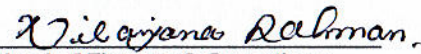
Chairman, Trustee
Investment Corporation
of Bangladesh



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
Date: April 21, 2026

Esquire ICL Apparel Fund
Statement of Profit or Loss and Other Comprehensive Income
For the quarter ended on 31 March 2026

Particulars	Notes	Amount in BDT			
		01 Jul 2025 to 31 Mar 2026	01 July 2024 to 31 Mar 2025	01 Jan 2026 to 31 Mar 2026	01 Jan 2025 to 31 Mar 2025
Income					
Net gain/(loss) on sale of marketable securities	15	1,487,855	5,217,653	415,844	2,184,879
Dividend Income	16	917,756	2,872,800	262,650	463,500
Interest Income	17	1,372,566	2,043,000	394,402	468,887
		3,778,176	10,133,453	1,072,896	3,117,267
Less: Expenses					
Amortization of preliminary expenses		355,011	355,010	116,609	116,609
Bank charges and others	18	33,043	115,840	1,268	46,638
BSEC annual fees		75,000	75,000	25,000	25,000
CDBL annual fees		41,458	45,500	15,458	6,500
CDBL charges		8,010	83,989	1,813	17,719
Custodian fees (Annexure F)		43,257	44,595	16,076	6,292
Management fees	21	1,149,540	1,258,406	382,777	362,758
Printing & Publications		119,600	121,596	-	11,500
Trustee fees	22	72,140	80,305	24,085	22,584
		1,897,058	2,180,241	583,085	615,601
Net realized profit/ (loss)		1,881,118	7,953,213	489,811	2,501,666
(Provision)/write back of provision for the period	19	1,243,436	6,215,048	-	(1,208,285)
Net profit/(loss) for the period		3,124,554	14,168,261	489,811	1,293,381
Number of outstanding units		5,024,799	4,866,941	5,024,799	4,866,941
Earnings per unit for the period	20	0.62	2.91	0.10	0.27
Other Comprehensive Income					
Unrealized Gain increase/(decrease) during the period	19	5,465,465	-	1,721,277	-
Total comprehensive income during the period		8,590,019	14,168,261	2,211,088	1,293,381

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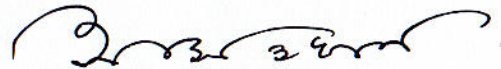


Chairman, Trustee
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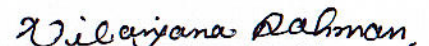


Member Secretary, Trustee
Investment Corporation of
Bangladesh

Place: Dhaka
Date: April 21, 2026



Managing Director & CEO
Asset Manager
Impress Capital Limited



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Asset Manager
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Esquire ICL Apparel Fund
Statement of Changes in Equity
For the quarter ended on 31 March 2026

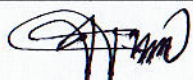
Amount in BDT

Particulars	Unit Capital	Unit Transaction Reserve	Unrealized gain	Retained Earnings	Total Equity
Balance as at 01 July 2025	51,317,670	(9,153,056)	-	22,874,651	65,039,265
Unit subscribed during the period	2,704,150	-	-	-	2,704,150
Unit repurchased during the period	(3,773,830)	-	-	-	(3,773,830)
Net profit/loss during the period	-	-	-	3,124,554	3,124,554
Unit transaction reserve	-	(414,039)	-	-	(414,039)
Dividend paid for the year 2024-25	-	-	-	(7,184,474)	(7,184,474)
Unrealized gain during the period	-	-	4,222,029	-	4,222,029
Balance as at 31 March 2026	50,247,990	(9,567,095)	4,222,029	18,814,731	63,717,656

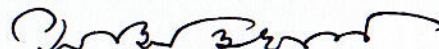
Esquire ICL Apparel Fund
Statement of Changes in Equity
For the quarter ended on 31 March 2025

Amount in BDT

Particulars	Unit Capital	Unit Transaction Reserve	Unrealized gain	Retained Earnings	Total Equity
Balance as at 01 July 2024	82,144,760	(1,653,063)	-	8,664,927	89,156,624
Unit subscribed during the period	5,601,230	-	-	-	5,601,230
Unit repurchased during the period	(39,076,580)	-	-	-	(39,076,580)
Net profit/loss during the period	-	-	-	14,168,261	14,168,261
Unit transaction reserve	-	(8,158,213)	-	-	(8,158,213)
Dividend paid for the year 2023-24	-	-	-	-	-
Unrealized gain during the period	-	-	-	-	-
Balance as at 31 March 2025	48,669,410	(9,811,276)	-	22,833,188	61,691,322



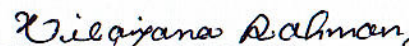
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Esquire ICL Apparel Fund
Statement of Cash Flows
For the quarter ended on 31 March 2026

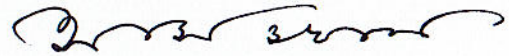
Particulars	Notes	Amount in BDT	
		01 Jul 2025 to 31 Mar 2026	01 July 2024 to 31 Mar 2025
A. Cash flows from operating activities			
Net gain/(loss) on sale of marketable securities	15	1,487,855	5,217,653
Dividend income received	23	1,078,656	2,822,364
Interest income received	24	1,355,628	1,752,297
Advance, deposits & prepayments	25	87,583	185,688
Payment made for expenses	26	(1,933,542)	(3,267,934)
Net cash flows from operating activities		2,076,180	6,710,067
B. Cash flows from investing activities			
Investment in Marketable Securities	27	3,846,804	16,083,421
Investment in T Bill & Bond	28	3,495,805	18,411,550
Net cash used in investing activities		7,342,609	34,494,971
C. Cash flows from financing activities			
Units subscribed during the period	10	2,704,150	5,601,230
Units repurchased during the period	10	(3,773,830)	(39,076,580)
Unit transaction reserve/(discount)		(414,039)	(8,158,213)
Cash dividend paid		(7,184,474)	-
Net cash generated from financing activities		(8,668,193)	(41,633,563)
Net cash flows for the period		750,596	(428,524)
Cash and cash equivalents at the beginning of the year		853,388	1,604,122
Cash and cash equivalents at the end of the period		1,603,984	1,175,599
Net operating cash flows		2,076,180	6,710,067
Number of outstanding units		5,024,799	4,866,941
Net operating cash flow per unit for the period		0.41	1.38



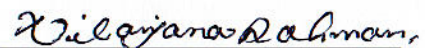
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Esquire ICL Apparel Fund
Notes to the Financial Statements
As at and for the quarter ended on 31 March 2026

01 The fund and the legal status

Esquire ICL Apparel Fund (the Fund), an open end mutual fund sponsored by Esquire Knit Composite Limited was established on 08th day of April 2019 under the Trust Act, 1882 and registered under the Registration Act, 1908 and subsequently on 2nd day of May 2019 got registration from the Bangladesh Securities and Exchange Commission as a mutual fund under the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001. Key partners of the fund are as follows:

Sponsor : Esquire Knit Composite Limited
Trustee : Investment Corporation of Bangladesh
Asset manager : Impress Capital Limited
Custodian : BRAC Bank PLC

The Fund commenced its investment activities on 09 July, 2019 and operation on 28 August 2019.

02 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) 2001 and other applicable Rules and regulations.

03 Investment-at market price

Investment in listed securities (Annexure A)

Amount in BDT	
31 Mar 2026	30 Jun 2025
47,573,612	47,670,178
47,573,612	47,670,178

04 Investment in Bill & Bond

Investment in Treasury Bond at Market Value (Annexure B)
Investment in Corporate Bond (BRAC Bank 2nd Subordinate Bond)
Investment in 91 Days Treasury Bill (BD0909152250)
Add: Interest Receivable from T-Bill

13,257,114	11,541,887
1,000,000	1,000,000
-	3,495,805
-	1,145
14,257,114	16,038,837

05 Receivables

Dividend receivable
Interest receivable from T Bond
Interest receivable from SND account

5.01	161,000	321,900
5.02	290,567	302,219
5.03	28,589	-
	480,156	624,119

5.01 Dividend receivables (Annexure D)

161,000	321,900
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5.02 Interest receivable from T Bill & Bond (Annexure E)

290,567	302,219
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5.03 Interest receivable from SND account (Annexure E)

28,589	-
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25

		Amount in BDT	
		31 Mar 2026	30 Jun 2025
06 Advances, deposits & prepayments			
BSEC annual fees		25,000	100,000
BO account maintenance fees		150	-
CDBL annual fees		10,542	26,000
Trustee fees		48,779	46,055
		84,472	172,055
07 Cash and cash equivalents			
Cash at banks	7.01	1,603,984	1,857,592
Balance at Brokers	7.02	-	(1,004,204)
		1,603,984	853,388

		Amount in BDT	
		31 Mar 2026	30 Jun 2025
7.01 Cash at banks			
SND accounts with:			
Southeast Bank PLC (A/C No. 135000000005), Sat Mashjid Road Branch. (Operation A/C 01)		24,512	24,506
Southeast Bank PLC (A/C No. 135000000006), Sat Mashjid Road Branch. (Trade A/C)		189,572	82,880
Standard Chartered Bank (A/C No. 02130970501), Gulshan Branch. (SIP A/C)		-	45,653
BRAC Bank PLC (A/C No. 2060608020001), Gulshan Branch. (Operation A/C 02)		1,160,681	1,704,553
City Bank PLC (A/C No. 3104651011001), Gulshan Branch, (SIP A/C)		229,219	-
		1,603,984	1,857,592

7.02 Balance at Brokers			
BRAC EPL Stock Brokerage Ltd.		-	-
City Brokerage Ltd.		-	-
UCB Capital Management Ltd.		-	(1,004,204)
Unicap Securities Ltd.		-	-
Shanta Securities Limited		-	-
IDLC Securities Ltd.		-	-
		-	(1,004,204)

08 Preliminary and issue expenses			
Opening balance as on 01st Jul 2025		542,879	1,015,794
Amortization made during the period		(355,011)	(472,915)
Closing balance as on 31 Mar 2026		187,868	542,879

09 Accrued expenses and others			
Audit fees		-	46,000
Custodian fees		14,085	25,855
Management fees		382,776	732,650
Trustee fees		72,140	45,651
Payable to investors		549	535
Printing & publications		-	11,500
Payable for unpaid dividend account		-	-
		469,551	862,190

		Amount in BDT	
		31 Mar 2026	30 Jun 2025
10 Unit capital			
Beginning of the year (01 July 2024) (5,131,767 units @ BDT 10 per unit)	51,317,670	82,144,760	
Units subscribed during the period (179,461 units @ BDT 10 per unit)	2,704,150	8,271,550	
Units repurchased during the period (364,464 units @ BDT 10 per unit)	(3,773,830)	(39,098,640)	
Unit capital at the end of the period (31 Dec 2025) (4,946,764 units @ BDT 10 per unit)	50,247,990	51,317,670	
Percentage of total investment: (Sponsor: 19.90%, Institutional Investor: 53.79% and Individual Investor: 26.31%)			
11 Unit transaction reserve/(discount)			
Opening Balance	(9,153,056)	(1,653,063)	
New subscription	719,935	2,027,683	
Less: Premium reserve paid for re-purchase	(1,133,974)	(9,527,675)	
	(9,567,095)	(9,153,056)	
12 Retained Earnings			
Opening balance	22,874,651	8,664,927	
Total profit/(loss) during the period	3,124,554	14,209,724	
Dividend paid for the year 2024-25	(7,184,474)	-	
	18,814,731	22,874,651	
13 Net Asset Value (NAV) per unit at cost			
Total Net Asset Value (NAV) at market price	63,717,656	65,039,265	
Less: Unrealized gain/(loss) (Annexure A)	(4,222,029)	(1,439,823)	
Total Net Asset Value (NAV) at cost	59,495,627	66,479,088	
Number of units	5,024,799	5,131,767	
NAV per unit at cost price	11.84	12.95	
14 Net Asset Value (NAV) per unit at market price			
Total Net Asset Value (NAV) at market price	63,717,656	65,039,265	
Number of units	5,024,799	5,131,767	
NAV per unit at market price	12.68	12.67	

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		Amount in BDT	
		01 Jul 2025 to 31 Mar 2026	01 Jul 2024 to 31 Mar 2025
15	Net gain/(loss) on sale of marketable securities (Annexure C)	1,487,855	5,217,653
		<u>1,487,855</u>	<u>5,217,653</u>
16	Dividend income (Aneexure D)	917,756	2,872,800
		<u>917,756</u>	<u>2,872,800</u>
17	Interest income (Annexure E)		
	Short Notice Deposit (SND) A/C	160,458	89,435
	Govt. Treasury Bill	103,050	-
	Govt. Treasury Bond	1,109,058	1,953,565
		<u>1,372,566</u>	<u>2,043,000</u>
18	Bank charges and others		
	Bank charges	9,443	15,120
	Bidding charge T-Bill & T-Bond	-	25,845
	BO account fees	450	1,350
	Tax at source-Bank	-	375
	Excise Duty-Bank	23,150	73,150
		<u>33,043</u>	<u>115,840</u>
19	Provision/write back of provision against fall in value of securities during the year		
	Unrealized gain/(loss)- closing balance	4,222,029	(2,182,259)
	Less: Unrealized gain/loss-opening balance	(1,243,436)	(8,397,307)
	Change during the period	<u>5,465,465</u>	<u>6,215,048</u>
20	Earnings per unit for the year		
	Net profit/(loss) for the year (A)	3,124,554	14,168,261
	Number of units (B)	5,024,799	4,866,941
	Earnings per unit (A÷B)	<u>0.62</u>	<u>2.91</u>
21	Management Fees		
	Average weekly NAV	64,066,105	71,317,168
	Management fees on 1st 05 cr @ 2.5%	938,356	938,356
	Management fees on next 20 cr @ 2.0%	211,184	320,050
		<u>1,149,540</u>	<u>1,258,406</u>
22	Trustee Fees		
	Average weekly NAV	64,066,105	71,317,168
	Trustee Fees @ 0.15%	<u>72,140</u>	<u>80,305</u>

32

Amount in BDT	
01 Jul 2025 to 31 Mar 2026	01 Jul 2024 to 31 Mar 2025

23 Dividend Income Received

Dividend income from investment in securities	917,756	2,872,800
Add: Previous year's dividend receivable	321,900	355,864
Less: Current year's dividend receivable	(161,000)	(406,300)
	1,078,656	2,822,364

24 Interest Income received

Interest Income from SND Account	160,458	89,435
Interest Income from Govt. Treasury & Corporate Bond	1,109,058	1,953,565
Interest Income from Govt. Treasury Bill	103,050	-
Interest Income from Fixed Deposit Receipts (FDR)	-	-
Add: Previous year's receivable from Bond & Bill	302,219	119,800
Add: Previous years's interest receivable from FDR	-	-
Less: Current year's interest receivable from SND account	(28,589)	(7,505)
Less: Current year's interest receivable from Govt Treasury & Corporate	(290,567)	(402,998)
	1,355,628	1,752,297

25 Advance, deposits and prepayments

Advance & prepayments-opening balance	172,055	263,693
Less: Advance & pepayments-closing balance	(84,472)	(78,005)
	87,583	185,688

26 Payment made for expenses

Total Operating expenses	(1,897,058)	(2,180,241)
Add: Amortization of preliminary expenses	355,011	355,010
Less: Previous year's expense payable	(862,190)	(1,857,666)
Add: Current year's expense payable	469,551	414,963
	(1,933,543)	(3,267,934)

26

27 Investment in marketable securities

Cost value of securities sold during the year
Less: Cost value of securities purchased during the period

Amount in BDT	
01 Jul 2025 to 31 Mar 2026	01 Jul 2024 to 31 Mar 2025
22,445,363	366,463,609
(18,598,559)	(350,380,188)
<u>3,846,804</u>	<u>16,083,421</u>

28 Investment in Bill & Bond

Investment in Bond & Bill-opening balance
Less: Investment in Bond & Bill -closing balance

14,841,305	32,735,164
(11,345,500)	(14,323,615)
<u>3,495,805</u>	<u>18,411,550</u>



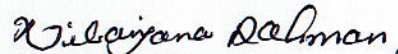
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Place: Dhaka
Date: April 21, 2026

Annexure-A

Esquire ICL Apparel Fund
Investment in Marketable Securities
As at 31 March 2026

Sector	Name of the Scrip	Number of Shares	Weighted Average Price	Total Cost Value	Market Price	Total Market Value	Unrealized Gain/(Loss)	Amount in BDT	
								% of Unrealized Gain/(Loss)	Exposure in terms of total asset at cost
1	BRACBANK	112,500	52.27	5,880,420	67.00	7,537,500	1,657,080	28.18%	9.81%
2	CITYBANK	105,000	20.50	2,152,357	29.70	3,118,500	966,143	44.89%	3.59%
3	EBL	44,500	22.64	1,007,398	26.20	1,165,900	158,502	15.73%	1.68%
4	JAMUNABANK	145,000	22.20	3,218,383	22.70	3,291,500	73,117	2.27%	5.37%
5	PRIMEBANK	186,000	25.94	4,824,091	29.50	5,487,000	662,909	13.74%	8.04%
6	PUBALIBANK	30,000	29.95	898,615	35.90	1,077,000	178,385	19.85%	1.50%
Subtotal				17,981,264		21,677,400	3,696,136	124.67%	29.99%
7	Cement	40,000	52.03	2,081,041	51.20	2,048,000	(33,041)	-1.59%	3.47%
8	Engineering	33,550	68.56	2,300,068	67.20	2,254,560	(45,508)	-1.98%	3.84%
9	Food & Allied	8,000	279.01	2,232,107	221.30	1,770,400	(461,707)	-20.68%	3.72%
10	Miscellaneous	22,000	91.48	2,012,494	106.50	2,343,000	330,506	16.42%	3.36%
11	MARICO	2,140	2666.23	5,705,739	2731.80	5,846,052	140,313	2.46%	9.52%
12	RENATA	6,000	550.15	3,300,930	423.20	2,539,200	(761,730)	-23.08%	5.50%
13	SQURPHARMA	27,500	212.29	5,838,021	210.80	5,797,000	(41,021)	-0.70%	9.74%
Subtotal				14,844,690		14,182,252	(662,438)		24.76%
14	Telecommunication	9,000	308.59	2,777,298	244.00	2,196,000	(581,298)	-20.93%	4.63%
15	ROBI	38,000	27.22	1,034,234	29.00	1,102,000	67,766	6.55%	1.72%
Subtotal				3,811,533		3,298,000	(513,533)		6.36%
Total				45,263,197		47,573,612	2,310,415		75.48%

(Signature)

Annexure-B

Esquire ICL Apparel Fund
Investment in Govt/Govt. Backed Securities (T-Bond)
As at 31 March 2026

Amount in BDT									
SI No.	Name of the Instrument	Instrument Type	No. of Securities	Average Cost	Total Cost	Average Fair Value	Total Fair Value	Unrealized Gain/(Loss)	Exposure in terms of total asset at cost
1	10Y BGTB 17/04/2034	G-SEC (T-Bond)	10,000	98.14	981,372	111.68	1,116,828	135,456	1.64%
2	15Y BGTB 27/03/2039	G-SEC (T-Bond)	30,000	96.84	2,905,231	115.49	3,464,847	559,616	4.84%
3	15Y BGTB 27/04/2037	G-SEC (T-Bond)	10,000	75.65	756,522	85.09	850,861	94,339	1.26%
4	15Y BGTB 24/06/2035	G-SEC (T-Bond)	25,000	82.16	2,054,114	90.06	2,251,590	197,476	3.43%
5	15Y BGTB 29/06/2037	G-SEC (T-Bond)	10,000	76.48	764,801	88.53	885,254	120,453	1.28%
6	20Y BGTB 25/01/2043	G-SEC (T-Bond)	3,000	73.89	221,683	92.93	278,801	57,119	0.37%
7	20Y BGTB 28/05/2045	G-SEC (T-Bond)	10,000	98.51	985,132	117.04	1,170,364	185,232	1.64%
8	20Y BGTB 28/07/2044	G-SEC (T-Bond)	19,000	100.00	1,900,000	121.97	2,317,498	417,498	3.17%
9	20Y BGTB 28/12/2042	G-SEC (T-Bond)	10,000	77.66	776,646	92.11	921,070	144,424	1.30%
As at 31 March 2026					11,345,500		13,257,114	1,911,614	18.92%
Grand Total (Annexure A + Annexure B)					56,608,697		60,830,726	4,222,029	94.40%

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ESQUIRE ICL APPAREL FUND
Scrip wise capital gain/(loss) summary
For the period from 01 Jul 2025 to 31 Mar 2026

Annexure-C

Amount in BDT

S.L	Scrip Name	Share Quantity	Average Cost	Total Cost Value	Market Price per share	Total Market Value	Gain/Loss
1	ACI	15,000	171.43	2,571,437.62	186.12	2,791,873	220,436
2	BATBC	5,000	279.01	1,395,067.11	293.50	1,467,506	72,439
3	BRACBANK	22,500	48.62	1,093,908.87	81.84	1,841,484	747,575
4	BSRMSTEEL	10,000	55.30	553,028.96	58.21	582,089	29,060
5	BXPHERMA	53,070	93.45	4,959,301.75	103.47	5,491,354	532,052
6	GP	9,000	308.59	2,777,298.32	316.71	2,850,422	73,124
7	ICB	115,000	51.86	5,964,418.61	48.38	5,563,492	(400,927)
8	MATINSPINN	21,600	46.55	1,005,564.76	45.10	974,130	(31,435)
9	PHPMF1	320,000	3.14	1,004,392.51	3.39	1,086,042	81,649
10	SQURPHARMA	500	212.29	106,145.84	199.12	99,558	(6,588)
11	UPGDCL	8,250	123.01	1,014,798.56	143.67	1,185,268	170,469
	Total			22,445,363		23,933,218	1,487,855

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ESQUIRE ICL APPAREL FUND
DIVIDEND INCOME
For the period from 01 Jul 2025 to 31 Mar 2026

								Amount in BDT	
S.L	Scrip Name	Record Date	No. of shares	Face value per share	Total Face Value Amount	Cash Dividend %	Total Cash Dividend	Dividend Receivd	Dividend Receivable
1	EBL			10			5.65	5.65	-
2	GP	13-Aug-25	9,000	10	90,000	110.00%	99,000	99,000	-
3	MARICO	21-Aug-25	410	10	4,100	600.00%	24,600	24,600	-
4	BSRMSTEEL	10-Nov-25	10,000	10	100,000	50.00%	50,000	50,000	-
5	LHB	11-Nov-25	40,000	10	400,000	18.00%	72,000	72,000	-
6	SQURPHARMA	16-Nov-25	23,000	10	230,000	120.00%	276,000	276,000	-
7	RENATA	17-Nov-25	6,000	10	60,000	55.00%	33,000	33,000	-
8	MARICO	23-Nov-25	910	10	9,100	500.00%	45,500	45,500	-
9	BSC	07-Dec-25	22,000	10	220,000	25.00%	55,000	55,000	-
10	MARICO	17-Feb-26	2140	10	21,400	475.00%	101,650	101,650	-
11	GP	03-Mar-26	9000	10	90,000	105.00%	94,500	-	94,500
12	ROBI	16-Mar-26	38000	10	380,000	17.50%	66,500	-	66,500
TOTAL							917,756	756,756	161,000

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Esquire ICL Apparel Fund
Profit/Interest Income
For the period from 01 Jul 2025 to 31 Mar 2026

Profit/Interest on Bank Deposit

SI No.	Fund Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Interest Amount
1	Esquire ICL Apparel Fund	BRAC Bank PLC	Gulshan	2060608020001	Current	5.00%	48,424
2	Esquire ICL Apparel Fund	Southeast Bank PLC	Saat Mashjid Raod	00135 000 000 05	SND	6.50%	1,204
3	Esquire ICL Apparel Fund	Southeast Bank PLC	Saat Mashjid Raod	00135 000 000 06	SND	6.50%	108,667
4	Esquire ICL Apparel Fund	City Bank PLC	Gulshan	3104651011001	SND	1.00%	2,162
Sub-Total							160,458

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 27/04/2037	Bangladesh Bank	BD0935441156	24-Jun-35	2,500,000	8.70%	163,723
2	20Y BGTB 28/12/2042	Bangladesh Bank	BD0937821157	27-Apr-37	1,000,000	7.98%	60,069
3	15Y BGTB 27/03/2039	Bangladesh Bank	BD0942241201	28-Dec-42	1,000,000	8.95%	67,371
4	20Y BGTB 25/01/2043	Bangladesh Bank	BD0939371151	27-Mar-39	3,000,000	12.15%	272,374
5	15Y BGTB 29/06/2037	Bangladesh Bank	BD0943281206	25-Jan-43	300,000	8.89%	19,929
6	20Y BGTB 28/07/2044	Bangladesh Bank	BD0937901157	29-Jun-37	1,000,000	8.55%	64,360
7	10Y BGTB 17/04/2034	Bangladesh Bank	BD0944051202	28-Jul-44	1,900,000	12.75%	181,022
8	20Y BGTB 28/05/2045	Bangladesh Bank	BD0934401102	17-Apr-34	1,000,000	12.15%	91,459
9	20Y BGTB 28/07/2044	Bangladesh Bank	BD0945461202	28-May-45	1,000,000	12.24%	92,136
10	07 Year BRAC Bank Subordinate Bond	BRAC Bank PLC	N/A	03-Feb-31	1,000,000	13.04%	96,615
Sub-Total							1,109,058

Coupon on Government Treasury Bill

SI No.	Name of Instrument	Particulars	Value	Rate (%)	Coupon on G-T-Bill
1	BD0909152250	91-Days Treasury Bill	3,495,805	11.96%	103,050
Sub-Total					

Grand Total**1,372,566**


Esquire ICL Apparel Fund
Profit/Interest Income
For the period from 01 Jul 2025 to 31 Mar 2026

Profit/Interest Receivable						
Profit/Interest Receivable on Bank Deposit						
SI No.	Fund Name	Bank Name	Branch Name	Account Number	Account Type	Interest Amount
1	Esquire ICL Apparel Fund	BRAC Bank PLC	Gulshan	2060608020001	Current	6,723
2	Esquire ICL Apparel Fund	Southeast Bank PLC	Saat Mashid Raod	00135 000 000 05	SND	393
3	Esquire ICL Apparel Fund	Southeast Bank PLC	Saat Mashid Raod	00135 000 000 06	SND	20,111
4	Esquire ICL Apparel Fund	City Bank PLC	Gulshan	3104651011001	SND	1,362
Sub-Total						28,589
Profit/Interest Receivable on TDR						
SI No.	Name of Instrument	Issuer Company	Branch	Instrument Number	Value	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	Interest Amount
1	15Y BGTB 27/04/2037	T-Bond (BB)	BD0935441156	24-Dec-25	2,500,000	57,960
2	20Y BGTB 28/12/2042	T-Bond (BB)	BD0937821157	27-Oct-25	1,000,000	33,981
3	15Y BGTB 27/03/2039	T-Bond (BB)	BD0942241201	28-Dec-25	1,000,000	22,866
4	20Y BGTB 25/01/2043	T-Bond (BB)	BD0939371151	27-Mar-26	3,000,000	3,967
5	15Y BGTB 29/06/2037	T-Bond (BB)	BD0943281206	25-Jan-26	300,000	4,787
6	20Y BGTB 28/07/2044	T-Bond (BB)	BD0937901157	29-Dec-25	1,000,000	21,610
7	10Y BGTB 17/04/2034	T-Bond (BB)	BD0944051202	28-Jan-26	1,900,000	41,588
8	20Y BGTB 28/05/2045	T-Bond (BB)	BD0934401102	17-Oct-25	1,000,000	55,075
9	20Y BGTB 28/07/2044	T-Bond (BB)	BD0945461202	28-Nov-25	1,000,000	41,490
10	07 Year BRAC Bank Subordinate Bond	BRAC BANK PLC	N/A	11-Mar-26	1,000,000	7,243
Sub-Total						290,567
Coupon Receivable on Government Treasury Bill						
SI No.	Name of Instrument	Particulars			Value	Coupon on G-T-Bill
1	BD0909152250	91-Days Treasury Bill			3,495,805	-
Sub-Total						
Grand Total						319,156



Annexure-F

Custodian Fees
For the period from 01 July 2025 to 31 March 2026

Listed Securities:

Month	Market Value of Securities	0.07%	0.08%
Jan 2026	60,529,772	3,531	4,035
Feb 2026	65,827,014	3,840	4,388
Mar 2026	56,608,697	3,302	3,774
Total		10,673	12,198

Custodian Fees@ 0.08%	12,197.70
15% VAT	1,829.65
(A) Net Amount	14,027

Custodian Fees@ 0.07%	10,672.99
15% VAT	1,600.95
Total	12,274

No. of Transactions= 07	1,400
15% VAT	210
Total	1,610
(B) Net Amount	13,884

Which ever is lower between (A) & (B)	13,884
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NON LISTED:

Month	Investment amount of T Bond	0.07%	0.08%
Jan 2026	1,000,000	58.33	66.67
Feb 2026	1,000,000	58.33	66.67
Mar 2026	1,000,000	58.33	66.67
		175	200
	15% VAT	26.25	30.00
	Net Amount	201	230

Whichever is lower	201
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Custodian fees 01 Jul 2025 to 31 Dec 2025	28,028
Custodian fees 01 Jan 2026 to 31 Mar 2026	14,085
Adjustment for previous year (2024-25)	1,144
Total	43,257

