

Un-audited Financial Statements
of
Esquire ICL Apparel Fund
For the quarter ended on 30 September 2025

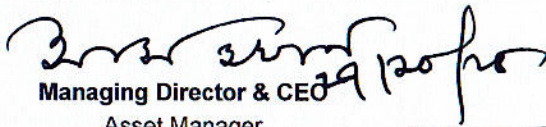
Esquire ICL Apparel Fund
Statement of Financial Position
As at 30 September 2025

Particulars	Notes	Amount in BDT	
		30 Sep 2025	30 Jun 2025
Assets			
Investment in securities-at market price	03	42,828,896	47,670,178
Investment in Bond-at market price	04	13,664,077	11,541,887
Investment In Treasury Bill	04	-	3,496,950
Investment in Corporate Bond	04	1,000,000	1,000,000
Receivables	05	382,193	624,119
Advances, deposits and prepayments	06	162,779	172,055
Cash and cash equivalents	07	5,562,337	853,388
Preliminary and issue expenses	08	423,679	542,879
Total Assets		64,023,961	65,901,456
Less : Liabilities			
Accrued expenses and others	09	432,408	862,190
Net Assets		63,591,552	65,039,265
Unitholder's Equity			
Unit capital	10	48,775,750	51,317,670
Unit transaction reserve	11	(9,929,894)	(9,153,056)
Retained earnings	12	17,275,396	22,874,651
Unrealized Gain	19	7,470,299	-
Total Equity		63,591,552	65,039,265
Net Asset Value (NAV) per unit:			
At cost price	13	11.51	12.95
At market price	14	13.04	12.67

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
Date: October 27, 2025

Esquire ICL Apparel Fund
Statement of Profit or Loss and Other Comprehensive Income
For the quarter ended on 30 September 2025

Particulars	Notes	Amount in BDT	
		01 Jul 2025 to 30 Sep 2025	01 July 2024 to 30 Sep 2024
Income			
Net gain/(loss) on sale of marketable securities	15	376,078	7,491,934
Dividend Income	16	123,606	1,177,600
Interest Income	17	564,368	995,399
		1,064,051	9,664,932
Less: Expenses			
Amortization of preliminary expenses		119,201	119,200
Bank charges and others	18	7,395	28,601
BSEC annual fees		25,000	25,000
CDBL annual fees		13,000	6,500
CDBL charges		5,016	28,494
Custodian fees (Annexure F)		14,093	25,374
Management fees	21	394,129	488,911
Printing & Publications		119,600	63,107
Trustee fees	22	24,834	31,942
		722,268	817,130
Net realized profit/ (loss)		341,783	8,847,803
(Provision)/write back of provision for the period	19	1,243,436	7,026,669
Net profit/(loss) for the period		1,585,219	15,874,472
 Number of outstanding units		 4,877,575	 5,828,347
Earnings per unit for the period	20	0.33	2.72
 Other Comprehensive Income			
Unrealized Gain during the period	19	7,470,299	-
Total comprehensive income during the period		9,055,518	15,874,472

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Esquire ICL Apparel Fund
Statement of Changes in Equity
For the quarter ended on 30 September 2025

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	911,000	-	-	-	911,000
Unit repurchased during the period	(3,452,920)	-	-	-	(3,452,920)
Net profit/loss during the period	-	-	-	1,585,219	1,585,219
Unit transaction reserve	-	(776,838)	-	-	(776,838)
Dividend paid for the year 2024-25	-	-	-	(7,184,474)	(7,184,474)
Unrealized gain during the period	-	-	7,470,299	-	7,470,299
Balance as at 30 September 2025	48,775,750	(9,929,894)	7,470,299	17,275,396	63,591,552

Esquire ICL Apparel Fund
Statement of Changes in Equity
For the quarter ended on 30 September 2024

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	2,778,160	-	-	-	2,778,160
Unit repurchased during the period	(26,639,450)	-	-	-	(26,639,450)
Net profit/loss during the period	-	-	-	15,874,472	15,874,472
Unit transaction reserve	-	(5,662,925)	-	-	(5,662,925)
Dividend paid for the year 2023-24	-	-	-	-	-
Unrealized gain during the period	-	-	-	-	-
Balance as at 30 September 2024	58,283,470	(7,315,988)	-	24,539,398	75,506,880


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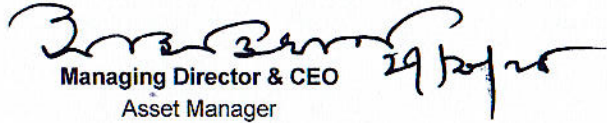
Place: Dhaka
Date: October 27, 2025

Esquire ICL Apparel Fund
Statement of Cash Flows
For the quarter ended on 30 September 2025

Particulars	Notes	Amount in BDT	
		01 Jul 2025 to 30 Sep 2025	01 July 2024 to 30 Sep 2024
A. Cash flows from operating activities			
Net gain/(loss) on sale of marketable securities	15	376,078	7,491,934
Dividend income received	23	445,500	1,277,400
Interest income received	24	485,539	972,205
Advance, deposits & prepayments	25	9,276	100,534
Payment made for expenses	26	(1,032,844)	(451,946)
Net cash flows from operating activities		283,549	9,390,126
B. Cash flows from investing activities			
Investment in Marketable Securities	27	11,432,826	1,725,221
Investment in T Bill & Bond	28	3,495,805	15,582,862
(Investment) in/ refund from IPO		-	4,250,000
Net cash used in investing activities		14,928,632	21,558,083
C. Cash flows from financing activities			
Units subscribed during the period	10	911,000	2,778,160
Units repurchased during the period	10	(3,452,920)	(26,639,450)
Unit transaction reserve/(discount)		(776,838)	(5,662,925)
Cash dividend paid		(7,184,474)	-
Net cash generated from financing activities		(10,503,232)	(29,524,215)
Net cash flows for the period		4,708,949	1,423,994
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		5,562,337	3,028,118
Net operating cash flows		283,549	9,390,126
Number of outstanding units		4,877,575	5,828,347
Net operating cash flow per unit for the period		0.06	1.61


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Esquire ICL Apparel Fund
Notes to the Financial Statements
As at and for the quarter ended 30 September 2025

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	
30 Sep 2025	30 Jun 2025
42,828,896	47,670,178
42,828,896	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

13,664,077	11,541,887
1,000,000	1,000,000
-	3,495,805
-	1,145
14,664,077	16,038,837

05 Receivables

Dividend receivable
Interest receivable from T Bond

5.01	-	321,900
5.02	382,193	302,219
	382,193	624,119

5.01 Dividend receivables (Annexure D)

MARICO
CITYBANK

-	81,900
-	240,000
-	321,900

5.02 Interest receivable from T Bill & Bond (Annexure E)

Coupon Interest Receivable from Treasury Bond
Interest Receivable from Corporate Bond
Interest Receivable from SND Account

286,329	262,525
7,555	39,694
88,308	
382,193	302,219



06 Advances, deposits & prepayments			
BSEC annual fees		75,000	100,000
CDBL annual fees		39,000	26,000
Trustee fees		48,779	46,055
		162,779	172,055
07 Cash and cash equivalents			
Cash at banks	7.01	5,562,337	1,857,592
Balance at Brokers	7.02	-	(1,004,204)
		5,562,337	853,388
		Amount in BDT	
		30 Sep 2025	30 Jun 2025
7 Cash at banks			
SND accounts with:			
Southeast Bank PLC (A/C No. 13500000005), Sat Mashjid Road Branch. (Operation A/C 01)		24,506	24,506
Southeast Bank PLC (A/C No. 13500000006), Sat Mashjid Road Branch. (Trade A/C)		887,223	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)		4,599,831	1,704,553
City Bank PLC (A/C No. 3104651011001), Gulshan Branch, (SIP A/C)		50,778	-
		5,562,337	1,857,592
7 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		(119,201)	(472,915)
Closing balance as on 30 Sep 2025		423,679	542,879
09 Accrued expenses and others			
Audit fees		-	46,000
Custodian fees		12,839	25,855
Management fees		394,129	732,650
Trustee fees		24,834	45,651
Payable to investors		607	535
Printing & publications		-	11,500
Payable for unpaid dividend account		-	-
		432,408	862,190

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 (91,100 units @ BDT 10 per unit)	911,000	8,271,550
Units repurchased during the period (345,292 units @ BDT 10 per unit)	(3,452,920)	(39,098,640)
Unit capital at the end of the period (31 Mar 2025) (4,877,575 units @ BDT 10 per unit)	48,775,750	51,317,670

Percentage of total investment: (Sponsor: 20.50%, Institutional Investor: 55.41% and Individual Investor: 24.09%)

As of September 30, 2025, a total of 4,361,424 units, representing approximately 89% of the total outstanding units of 4,877,575, 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

Opening Balance	(9,153,056)	(1,653,063)
New subscription	264,219	2,027,683
Less: Premium reserve paid for re-purchase	(1,041,056)	(9,527,675)
	(9,929,894)	(9,153,056)

12 Retained Earnings

Opening balance	22,874,651	8,664,927
Total profit/(loss) during the period	1,585,219	14,209,724
Dividend paid for the year 2024-25	(7,184,474)	-
	17,275,396	22,874,651

13 Net Asset Value (NAV) per unit at cost

Total Net Asset Value (NAV) at market price	63,591,552	65,039,265
Less: Unrealized gain/(loss) (Annexure A)	(7,470,299)	(1,439,823)
Total Net Asset Value (NAV) at cost	56,121,254	66,479,088
Number of units	4,877,575	5,131,767
NAV per unit at cost price	11.51	12.95

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

Total Net Asset Value (NAV) at market price	63,591,552	65,039,265
Number of units	4,877,575	5,131,767
NAV per unit at market price	13.04	12.67

26

		Amount in BDT	
		01 Jul 2025 to 30 Sep 2025	01 Jul 2024 to 30 Sep 2024
15	Net gain/(loss) on sale of marketable securities (Annexure C)		
	ACI	220,436	(20,145)
	ACMELAB	-	(38,231)
	BATBC	72,439	479,496
	BRACBANK	331,732	4,595,938
	BSRMSTEEL	29,060	-
	BXPHARMA	-	(277,724)
	CITYBANK	-	352,273
	DUTCHBANGL	-	(19,081)
	EBL	-	(29,036)
	FAREASTLIF	-	6,364
	GP	73,124	(169,894)
	GREENDELMF	-	(3,196)
	IBNSINA	-	19,306
	ICB	(400,927)	79,290
	JAMUNABANK	-	(14,219)
	JAMUNAOIL	-	(12,177)
	LANKABAFIN	-	(67,472)
	LHBL	-	(16,500)
	MARICO	-	(200,839)
	MATINSPINN	(31,435)	-
	MPETROLEUM	-	(706)
	OLYMPIC	-	(44,311)
	PIONEERINS	-	(14,276)
	PHPMF1	81,649	-
	PRIMEBANK	-	(10,022)
	PUBALIBANK	-	(53,275)
	RENATA	-	20,890
	SQURPHARMA	-	160,910
	TECHNODRUG	-	2,982,149
	TRUSTBANK	-	168,272
	TB5Y1228	-	(341,176)
	TB5Y1128	-	(50,873)
	WALTONHIL	-	10,199
		<u>376,078</u>	<u>7,491,934</u>

16 Dividend income (Annexure D)

GP	99,000	1,057,600
MARICO	24,600	100,000
LANKABAFIN	-	20,000
EBL	5.65	-
	<u>123,606</u>	<u>1,177,600</u>

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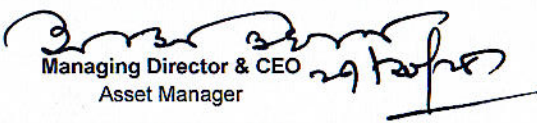
		Amount in BDT	
		01 Jul 2025 to 30 Sep 2025	01 Jul 2024 to 30 Sep 2024
17 Interest income (Annexure E)			
Short Notice Deposit (SND) A/C		88,308	45,983
Govt. Treasury Bill		103,050	-
Govt. Treasury Bond		373,009	949,416
		<u>564,368</u>	<u>995,399</u>
18 Bank charges and others			
Bank charges		4,395	6,148
Bidding charge T-Bill & T-Bond		-	19,705
BO account fees		-	450
Tax at source-Bank		-	2,299
Excise Duty-Bank		3,000	-
		<u>7,395</u>	<u>28,601</u>
19 Provision/write back of provision against fall in value of securities during the year			
Unrealized gain/(loss)- Opening balance		(1,243,436)	(8,397,307)
Add: Unrealized gain/loss-increase or (decrease) during the period		8,713,735	7,026,669
Unrealized gain/(loss)- Closing balance		<u>7,470,299</u>	<u>(1,370,638)</u>
20 Earnings per unit for the year			
Net profit/(loss) for the year (A)		1,585,219	15,874,472
Number of units (B)		4,877,575	5,828,347
Earnings per unit (A÷B)		<u>0.33</u>	<u>2.72</u>
21 Management Fees			
Average weekly NAV		65,683,175	84,285,125
Management fees on 1st 05 cr @ 2.5%		315,068	315,068
Management fees on next 20 cr @ 2.0%		79,060	173,158
		<u>394,129</u>	<u>488,911</u>
22 Trustee Fees			
Average weekly NAV		65,683,175	84,285,125
Trustee Fees @ 0.15%		<u>24,834</u>	<u>31,942</u>
23 Dividend Income Received			
Dividend income from investment in securities		123,600	1,177,600
Add: Previous year's dividend receivable		321,900	119,800
Less: Current year's dividend receivable		-	(20,000)
		<u>445,500</u>	<u>1,277,400</u>

25

		Amount in BDT	
		01 Jul 2025 to 30 Sep 2025	01 Jul 2024 to 30 Sep 2024
24 Interest Income received			
Interest Income from SND Account		88,308	45,983
Interest Income from Govt. Treasury & Corporate Bond		373,009	949,416
Interest Income from Govt. Treasury Bill		103,050	
Interest Income from Fixed Deposit Receipts (FDR)		-	
Add: Previous year's receivable from Bond & Bill		303,364	355,864
Add: Previous years's interest receivable from FDR		-	
Less: Current year's interest receivable from SND account		(88,308)	(45,983)
Less: Current year's interest receivable from Govt Treasury & Corpor		(293,884)	(333,075)
		485,539	972,205
25 Advance, deposits and prepayments			
Advance & prepayments on June 30, 2025		172,055	163,159
Less: Advance & pepayments on Sep 30, 2025		(162,779)	(263,693)
		9,276	(100,534)
26 Payment made for expenses			
Total Operating expenses		(722,268)	(817,130)
Add: Amortization of preliminary expenses		119,201	119,200
Less: Previous year's expense payable		(862,190)	(1,857,666)
Add: Current year's expense payable		432,408	2,103,650
		(1,032,851)	(451,946)
27 Investment in marketable securities			
Cost value of securities sold during the year		15,854,626	158,453,179
Less: Cost value of securities purchased during the period		(4,421,800)	(156,727,958)
		11,432,826	1,725,221
28 Investment in Bill & Bond			
Investment in Bond & Bill as on Jun 30, 2025		15,841,305	32,735,164
Less: Investment in Bond & Bill as on Sep 30, 2025		(12,345,500)	(17,152,302)
		3,495,805	15,582,862


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Date: October 27, 2025

Annexure-A

Esquire ICL Apparel Fund
Investment in Marketable Securities
As at 30 September 2025

As at 30 September 2023								Amount in BDT		
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	108,000	48.62	5,250,763	69.50	7,506,000	2,255,237	42.95%	9.28%
2		CITYBANK	105,000	20.50	2,152,357	25.50	2,677,500	525,143	24.40%	3.81%
3		EBL	44,500	22.64	1,007,398	24.70	1,099,150	91,752	9.11%	1.78%
		JAMUNABANK	15,000	21.64	324,583	21.20	318,000	(6,583)	-2.03%	0.57%
		PRIMEBANK	146,000	25.68	3,748,558	28.30	4,131,800	383,242	10.22%	6.63%
4		PUBALIBANK	30,000	29.95	898,615	29.10	873,000	(25,615)	-2.85%	1.59%
Subtotal					13,382,274		16,605,450	3,223,176	81.80%	23.66%
5	Cement	LHB	40,000	52.03	2,081,041	55.20	2,208,000	126,959	6.10%	3.68%
6	Engineering	BSRMSTEEL	10,000	55.30	553,029	66.80	668,000	114,971	20.79%	0.98%
8	Food & Allied	BATBC	8,000	279.01	2,232,107	275.70	2,205,600	(26,507)	-1.19%	3.95%
9	Fuel & Power	UPGDCL	8250	123.01	1,014,799	142.50	1,175,625	160,826	15.85%	1.79%
10	Miscellaneous	BSC	22,500	89.44	2,012,494	111.47	2,508,000	495,506	24.62%	3.56%
13	Pharmaceuticals & Chemicals	BXPHARMA	53,070	93.45	4,959,302	118.00	6,262,260	1,302,958	26.27%	8.77%
14		MARICO	410	2449.28	1,004,204	2842.10	1,165,261	161,057	16.04%	1.78%
15		RENATA	6,000	550.15	3,300,930	480.40	2,882,400	(418,530)	-12.68%	5.84%
16		SQURPHARMA	15,500	214.55	3,325,462	215.00	3,332,500	7,038	0.21%	5.88%
Subtotal					12,589,898		13,642,421	1,052,523		22.26%
17	Telecommunication	GP	9,000	308.59	2,777,298	299.00	2,691,000	(86,298)	-3.11%	4.91%
18		ROBI	38,000	27.22	1,034,234	29.60	1,124,800	90,566	8.76%	1.83%
Subtotal					3,811,533		3,815,800	4,267		6.74%
Total					37,677,174		42,828,896	5,151,722		66.62%



Annexure-B

Esquire ICL Apparel Fund
Investment in Govt/Govt. Backed Securities (T-Bond)
As at 30 September 2025

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	114.21	1,142,050	160,678	1.74%
2	15Y BGTB 27/03/2039	G-SEC (T-Bond)	30,000	96.84	2,905,231	118.16	3,544,710	639,479	5.14%
3	15Y BGTB 27/04/2037	G-SEC (T-Bond)	10,000	75.65	756,522	88.36	883,573	127,051	1.34%
4	15Y BGTB 24/06/2035	G-SEC (T-Bond)	25,000	82.16	2,054,114	94.14	2,353,383	299,269	3.63%
5	15Y BGTB 29/06/2037	G-SEC (T-Bond)	10,000	76.48	764,801	92.18	921,784	156,983	1.35%
6	20Y BGTB 25/01/2043	G-SEC (T-Bond)	3,000	73.89	221,683	92.58	277,752	56,069	0.39%
7	20Y BGTB 28/05/2045	G-SEC (T-Bond)	10,000	98.51	985,132	115.67	1,156,698	171,566	1.74%
8	20Y BGTB 28/07/2044	G-SEC (T-Bond)	19,000	100.00	1,900,000	129.20	2,454,741	554,741	3.36%
9	20Y BGTB 28/12/2042	G-SEC (T-Bond)	10,000	77.66	776,646	92.94	929,387	152,741	1.37%

As at 30 September 2025

11,345,50013,664,0772,318,57720.06%

Grand Total (Annexure A + Annexure B)

49,022,67556,492,9737,470,29986.68%

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ESQUIRE ICL APPAREL FUND
Scrip wise capital gain/(loss) summary
For the period from 01 Jul 2025 to 30 Sep 2025

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	2,571,438	186.12	2,791,873	220,436
2	BATBC	5,000	279.01	1,395,067	293.50	1,467,506	72,439
3	BRACBANK	12,000	48.62	583,418	76.26	915,150	331,732
4	BSRMSTEEL	10,000	55.30	553,029	58.21	582,089	29,060
5	GP	9,000	308.59	2,777,298	316.71	2,850,422	73,124
6	ICB	115,000	51.86	5,964,419	48.38	5,563,492	(400,927)
7	MATINSPINN	21,600	46.55	1,005,565	45.10	974,130	(31,435)
8	PHPMF1	320,000	3.14	1,004,393	3.39	1,086,042	81,649
	Total			15,854,626		16,230,704	376,078



ESQUIRE ICL APPAREL FUND

DIVIDEND INCOME

For the period from 01 Jul 2025 to 30 Sep 2025

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	-
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	-
TOTAL							123,600	123,606	-



Annexure E

Esquire ICL Apparel Fund
Profit/Interest Income
For the period from 01 Jul 2025 to 30 Sep 2025

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%	20,270
2	Esquire ICL Apparel Fund	Southeast Bank PLC	Saat Mashjid Raod	00135 000 000 05	SND	6.50%	401
3	Esquire ICL Apparel Fund	Southeast Bank PLC	Saat Mashjid Raod	00135 000 000 06	SND	6.50%	67,515
4	Esquire ICL Apparel Fund	City Bank PLC	Gulshan	3104651011001	SND	1.00%	121
Sub-Total							88,308

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%	54,973
2	20Y BGTB 28/12/2042	Bangladesh Bank	BD0937821157	27-Apr-37	1,000,000	7.98%	20,169
3	15Y BGTB 27/03/2039	Bangladesh Bank	BD0942241201	28-Dec-42	1,000,000	8.95%	22,621
4	20Y BGTB 25/01/2043	Bangladesh Bank	BD0939371151	27-Mar-39	3,000,000	12.15%	92,126
5	15Y BGTB 29/06/2037	Bangladesh Bank	BD0943281206	25-Jan-43	300,000	8.89%	6,741
6	20Y BGTB 28/07/2044	Bangladesh Bank	BD0937901157	29-Jun-37	1,000,000	8.55%	21,610
7	10Y BGTB 17/04/2034	Bangladesh Bank	BD0944051202	28-Jul-44	1,900,000	12.75%	61,228
8	20Y BGTB 28/05/2045	Bangladesh Bank	BD0934401102	17-Apr-34	1,000,000	12.15%	30,709
9	20Y BGTB 28/07/2044	Bangladesh Bank	BD0945461202	28-May-45	1,000,000	12.24%	30,936
10	07 Year BRAC Bank Subordinate Bond	BRAC Bank PLC	N/A	3-Feb-31	1,000,000	12.58%	31,897
Sub-Total							373,009

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**564,368**


Annexure E

Esquire ICL Apparel Fund
Profit/Interest Income
For the period from 01 Jul 2025 to 30 Sep 2025

Profit/Interest Receivable**Profit/Interest Receivable 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%	20,270
2	Esquire ICL Apparel Fund	Southeast Bank PLC	Saat Mashjid Raod	00135 000 000 05	SND	6.50%	401
3	Esquire ICL Apparel Fund	Southeast Bank PLC	Saat Mashjid Raod	00135 000 000 06	SND	6.50%	67,515
4	Esquire ICL Apparel Fund	City Bank PLC	Gulshan	3104651011001	SND	1.00%	121
Sub-Total							88,308

Profit/Interest Receivable on TDR

SI No.	Name of Instrument	Issuer Company	Branch	Instrument Number	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 27/04/2037	T-Bond (BB)	BD0935441156	24/Jun/25	2,500,000	8.70%	58,558
2	20Y BGTB 28/12/2042	T-Bond (BB)	BD0937821157	27/Apr/25	1,000,000	7.98%	34,200
3	15Y BGTB 27/03/2039	T-Bond (BB)	BD0942241201	28/Jun/25	1,000,000	8.95%	23,113
4	20Y BGTB 25/01/2043	T-Bond (BB)	BD0939371151	27/Sep/25	3,000,000	12.15%	3,004
5	15Y BGTB 29/06/2037	T-Bond (BB)	BD0943281206	25/Jul/25	300,000	8.89%	4,909
6	20Y BGTB 28/07/2044	T-Bond (BB)	BD0937901157	29/Jun/25	1,000,000	8.55%	21,845
7	10Y BGTB 17/04/2034	T-Bond (BB)	BD0944051202	28/Jul/25	1,900,000	12.75%	43,258
8	20Y BGTB 28/05/2045	T-Bond (BB)	BD0934401102	17/Apr/25	1,000,000	12.15%	55,409
9	20Y BGTB 28/07/2044	T-Bond (BB)	BD0945461202	28/May/25	1,000,000	12.24%	42,033
10	07 Year BRAC Bank Subordinate Bond	BRAC BANK PLC	N/A	11/Sep/25	1,000,000	12.58%	7,555
Sub-Total							293,884

Coupon Receivable 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%	-
Sub-Total					

Grand Total**382,193**

Esquire ICL Apparel Fund
Custodian Fees
For the period from 01 Jul 2025 to 30 Sep 2025

Listed Securities:

Month	Market Value of Securities	0.07%	0.08%
Jul 2025	58,043,648	3,386	3,870
Aug 2025	57,211,545	3,337	3,814
Sep 2025	56,492,973	3,295	3,766
Total		10,019	11,450

Custodian Fees@ 0.08%	11,449.88
15% VAT	1,717.48
(A) Net Amount	13,167

Custodian Fees@ 0.07%	10,018.64
15% VAT	1,502.80
Total	11,521

No. of Transactions= 20	4,000
15% VAT	600
Total	4,600
(B) Net Amount	16,121

Which ever is lower between (A) & (B)	13,167
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NON LISTED:

Month	Investment amount of T Bond	0.07%	0.08%
Jul 2025	4,600,000	268.33	306.67
Aug 2025	4,600,000	268.33	306.67
Sep 2025	4,600,000	268.33	306.67
		805	920
	15% VAT	120.75	138.00
	Net Amount	926	1,058

Whichever is lower	926
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TOTAL CUSTODIAN FEES (01 Jul 2025-30 Sep 2025)	14,093
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