Un audited Financial Statements
of
BCB ICL Growth Fund

For the quarter ended on 30 September 2026

BCB ICL Growth Fund
Statement of Financial Position
As at 30 September 2026

	Notes	Amount in BDT	
		30 Sep 2026	30 Jun 2026
Assets			
Investments in securities at market price	03	158,667,866	160,627,783
Investment in treasury bill and bond	04	2,000,000	49,148,040
Receivables	05	98,808	3,064,386
Cash and cash equivalents	06	42,194,449	4,664,824
Advance, deposits and prepayments	07	334,809	389,799
Total assets		**203,295,931**	**217,894,831**
Less: Liabilities			
Accrued expenses and others	08	1,224,545	2,426,269
Net assets		**202,071,387**	**215,468,562**
Unitholder's equity			
Unit capital	09	170,412,390	166,906,700
Unit transaction reserve/(discount)	10	(17,116,264)	(17,823,957)
Retained earnings	11	40,578,614	48,198,853
Dividend Equalization Fund	11.01	1,262,117	1,262,117
Unrealized gain	18	6,934,530	16,924,849
		202,071,387	**215,468,562**
Net Asset Value (NAV) per unit:			
At cost price	12	**11.45**	**11.90**
At market price	13	**11.86**	**12.91**

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

Place: Dhaka
Dated: October 25, 2026

IMPRESS CAPITAL LIMITED DHAKA

BCB ICL Growth Fund

Statement of Profit or Loss and Other Comprehensive Income

For the quarter ended on 30 September 2026

	Notes	Amount in BDT	
		01 Jul 2026 to 30 Sep 2026	01 Jul 2025 to 30 Sep 2025
Income			
Net gain/(loss) on sale of marketable securities	14	8,557,415	1,073,358
Dividend income	15	661,875	570,750
Interest income	16	1,273,797	1,948,126
		10,493,088	**3,592,233**
Less: Expenses			
Bank charges and others	17	6,908	6,992
BSEC annual fees		53,123	45,484
CDBL annual fees		11,595	11,500
CDBL charges		11,893	15,139
Custodian fees (Annexure E)		39,771	36,551
Management fees	20	1,107,740	1,048,598
Printing and publication expenses		113,275	119,600
Trustee fees	21	78,354	73,919
		1,422,657	**1,357,782**
Net realized profit/(loss)		**9,070,430**	**2,234,451**
(Provision)/Write back of provision for the period	18	-	3,124,875
Net profit/loss for the period		**9,070,430**	**5,359,326**
Number of outstanding units		17,041,239	16,649,775
Earnings per unit for the period	19	**0.53**	**0.32**
Other Comprehensive Income during the period			
Unrealized Gain increase/(decrease) during the period		(9,990,319)	22,608,235
Total comprehensive income during the period		**(919,888)**	**27,967,561**

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IMPRESS CAPITAL LIMITED DHAKA

Place: Dhaka
Dated: October 25, 2026

BCB ICL Growth Fund

Statement of Changes in Equity

For the quarter ended on 30 September 2026

Amount in BDT

Particulars	Unit capital	Unit transaction reserve/ (discount)	Unrealized gain	Retained earnings	Dividend equalization fund	Total equity
Balance as at 01 July 2026	166,906,700	(17,823,957)	16,924,849	48,198,853	1,262,117	215,468,562
Unit subscribed during the period	4,250,220	-	-	-	-	4,250,220
Unit surrendered during the period	(744,530)	-	-	-	-	(744,530)
Unit transaction reserve	-	707,693	-	-	-	707,693
Net profit/(loss) for the period	-	-	-	9,070,430	-	9,070,430
Cash dividend paid for the year 2025-26	-	-	-	(16,690,670)	-	(16,690,670)
Dividend equalization fund	-	-	-	-	-	-
Unrealized gain during the period	-	-	(9,990,319)	-	-	(9,990,319)
Balance as at 30 Sep 2026	**170,412,390**	**(17,116,264)**	**6,934,530**	**40,578,614**	**1,262,117**	**202,071,387**

BCB ICL Growth Fund

Statement of Changes in Equity

For the year ended on 30 Sep 2025

Amount in BDT

Particulars	Unit capital	Unit transaction reserve/ (discount)	Unrealized gain	Retained earnings	Dividend equalization fund	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
Balance as at 30 Sep 2025	**166,497,750**	**(17,934,219)**	**22,608,235**	**29,577,953**	**-**	**200,749,719**

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Investment Corporation of Bangladesh

Place: Dhaka
Dated: October 25, 2026

IMPRESS CAPITAL LIMITED DHAKA

BCB ICL Growth Fund
Statement of Cash Flows
For the quarter ended on 30 September 2026

	Notes	Amount in BDT 01 Jul 2026 to 30 Sep 2026	Amount in BDT 01 Jul 2025 to 30 Sep 2025
A. Cash flows from operating activities			
Net gain/(loss) on sale of marketable securities	14	8,557,415	1,073,358
Dividend income received	22	2,513,875	1,306,000
Interest income received	23	2,387,375	2,114,191
Advance, deposits and prepayments	24	54,990	54,595
Payment made for expenses	25	(2,624,383)	(2,352,494)
Net cash flows from operating activities		**10,889,273**	**2,195,650**
B. Cash flows from investing activities			
Investment in marketable securities	26	(1,932,965)	18,545,769
Investment in bill and bond	27	41,050,603	11,944,001
Net cash used in investing activities		**39,117,639**	**30,489,770**
C. Cash flows from financing activities			
Issuance of new units	10	4,250,220	7,852,250
Surrender of units	10	(744,530)	(368,580)
Unit transaction reserve	11	707,693	1,411,967
Cash dividend paid		(16,690,670)	(17,491,549)
Net cash generated from financing activities		**(12,477,287)**	**(8,595,912)**
Net cash flows for the period		**37,529,625**	**24,089,508**
Cash and cash equivalents at the beginning of the year		**4,664,824**	**1,158,279**
Cash and cash equivalents at the end of the period		**42,194,449**	**25,247,787**
Net operating cash flows		10,889,273	2,195,650
Number of outstanding units		17,041,239	16,649,775
Net operating cash flow per unit for the period		**0.64**	**0.13**

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Member Secretary,Trustee
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Place: Dhaka
Dated: October 25, 2026

IMPRESS CAPITAL LIMITED DHAKA

BCB ICL Growth Fund
Notes to the Financial Statements
As at and for the quarter ended 30 September 2026

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, 2025. The current address of the fund is Evergreen Plaza (1st floor), 260/B, Tejgaon I/A, Dhaka-1208.

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 5 April 2018.

2.00 Significant accounting policies

2.01 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, 2025 and other applicable rules and regulations.

2.02 Use of estimates and judgments

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an on going basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods.

2.03 Presentation of financial statements

The financial statements are prepared and presented covering the year from 01 July 2026 to 30 September 2026.

2.04 Investment

2.04.01 Investment in securities

All purchases and sales of securities that require delivery within the time-frame established by regulation or market convention are recognized at the date of trading i.e. the date on which the Fund commits to purchase or sell the investment. Bonus entitlements, if any, are not accounted for as income rather included in the portfolio to reduce the average cost after being confirmed on respective AGM date.

a) Investment is recorded in the statement of financial position at fair value.

b) Fair value of listed securities (other than mutual fund) are disclosed at closing quoted market prices prevailed as at 30 September 2026.

c) Fair value of listed mutual funds is valued at intrinsic value as per BSEC directive (No. SEC/ CMRRCD /2009-193/172).

IMPRESS CAPITAL LIMITED DHAKA

2.04.02 Investment in Treasury Bond

In accordance with IFRS 9, the Fund may classify its Treasury Bonds under Amortized Cost, Fair Value through Other Comprehensive Income (FVOCI), or Fair Value through Profit or Loss (FVTPL). At initial recognition, the Fund elected to measure its financial assets at amortized cost. However, following a strategic shift from a hold-to-collect approach to an active trading strategy, the Fund has reclassified its financial assets to be measured at Fair Value through Profit or Loss, effective from 1 July 2025.

The revised accounting treatment has been implemented accordingly. The market yield of the bonds has been determined using pricing information obtained from the Bangladesh Bank's Government Securities Order Matching (GSOM) Platform. Since the clean prices quoted on the GSOM Platform exclude accrued interest, the Fund has separately recognized accrued coupon income based on the relevant holding period.

2.05 Revenue Recognition

a) Gain/losses arising on sale of investment are included in the statement of Profit or Loss and Other Comprehensive Income on the date at which the transaction takes place.

b) Cash dividend is recognized when the Funds' right to receive payment is established.
c) Interest income is recognized on accrual basis.

2.06 Taxation

The income of the Fund is exempted from Income Tax as per 6th Schedule, Part-1, Para-10 of Income Tax Act 2023 hence no provision for tax is required.

2.07 Amortization of Preliminary and Issue Expenses

Preliminary and issue expenses represent expenditure incurred prior to commencement of operations and establishment of the Fund. These costs are amortized within Seven years' tenure as per deed and securities and exchange commission (Mutual Fund) Rules, 2025.

2.08 Dividend Policy

Pursuant to rules 65 of the securities and exchange commission (Mutual Fund) Rules, 2025 the Fund is required to distribute its profit by way of dividend either in cash or re-investment units or both to the unit holders after closing of the annual accounts an amount that shall not be less than fifty percent (50%) of annual profit earned during the year.

2.09 Dividend Equalization Fund

As per Rule 79 (3) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025, the Fund has appropriated 5% of its income to the dividend equalization fund.

2.10 Management Fees

As per the securities and exchange commission (Mutual Fund) Rules, 2001, the Fund shall pay a management fee to the Asset Management Company:

@2.50 percent per annum of the weekly average NAV up to BDT 50,000,000 (Fifty million)
@ 2.00 percent per annum for additional amount of the weekly average NAV up to BDT 250,000,000 (Two hundred fifty million) over BDT 50,000,000 (Fifty million) and

@1.50 percent per annum for additional amount of the weekly average NAV up to BDT 500,000,000 (Five hundred million) over BDT 250,000,000 (Two hundred fifty million) and

@1.00 percent per annum for additional amount of the weekly average NAV over BDT 500,000,000 (Five hundred million), accrued and payable Half-yearly at the end of the period.

Note: As permitted under section 43(10) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulations 2025, the Commission has allowed a "one-year transitional period" from the effective date of the Regulations for implementation of the revised methodology for the calculation and payment of management fees payable to the Asset Manager. Accordingly, the management fee of the Fund for the year has been calculated and charged in accordance with the transitional provisions of the Regulations. The revised management fee methodology will be applied upon expiry of the transitional period.

2.11 Trustee Fees

The Trustee shall be paid an annual Trusteeship fee of @ 0.15% of the Net Asset Value (NAV) of the Fund on semi-annual in advance basis, from the date of operation of the Fund applicable from the effective date (the date of registration of this Trust Deed).

IMPRESS CAPITAL LIMITED DHAKA

2.12 Custodian Fees

The Fund shall pay to the Custodian a safe keeping fee @0.06% per annum on the balance securities held by the Fund calculated on the basis of average market value per month. Besides this, the fund will bear all other expenses like (a) transaction fee of BDT 200 per transaction, (b) local duties and fees like stamp duty on transactions, stamp duty on transfer deed, (c)Levies , brokerage, registrars fees, local council/ counsel/ representation, external auditor's at the client's requests, depository fees etc. However, a fee cap of 0.07% per annum on securities held by the fund, calculated on the average market value per month would be applicable, if the total expenses (including custodian fees, transaction fees & other expenses, mentioned above) per annum go higher than the mentioned fee cap amount.The fee for custodian service will be realized semi-annually.

2.13 Annual Fees to BSEC

The Fund will have to pay @ 0.10% of the Fund value or BDT 100,000 (One Lac), whichever is higher,as annual fee in terms of the securities and exchange commission (Mutual Fund) Rules, 2025.

2.14 Earnings Per Unit

Earnings per unit have been calculated by dividing Net Profit for the period by the number of un-redeemed units and are shown on the face of the statement of profit or loss and other comprehensive income.

2.15 General

a) Figures appearing in these financial statements have been rounded off to nearest Taka.
b) Figures have been restated whenever necessary to conform to the current year's presentation.

IMPRESS CAPITAL LIMITED DHAKA

			Amount in BDT	
			30 Sep 2026	30 Jun 2026
03	**Investments in securities at market price**			
	Investment in marketable securities (Annexure-A)		158,667,866	160,627,783
			158,667,866	**160,627,783**
04	**Investment in Bill and Bond**			
	Investment in Treasury Bond at market value		-	47,148,040
	Investment in Corporate Bond (Annexure E)		2,000,000	2,000,000
			2,000,000	**49,148,040**
05	**Receivables**			
	Interest receivable from Treasury & Corporate Bond	5.01	13,271	1,212,386
	Dividend receivables	5.02	-	1,852,000
	Interest receivable from SND account (Annexure D)		85,537	-
			98,808	**3,064,386**
5.01	**Interest receivable from Treasury & Corporate Bond (Annexure D)**		**13,271**	**1,212,386**
5.02	**Dividend receivables (Annexure C)**		**-**	**1,852,000**
06	**Cash and cash equivalents**			
	Cash at Bank	6.01	47,345,004	4,664,824
			47,345,004	**4,664,824**
6.01	**Cash at banks**			
	STD accounts with:			
	BRAC Bank PLC (A/C No.2060608960001) Gulshan Branch. (Operation A/C)		43,552,469	2,699,754
	Southeast Bank PLC (A/C No.0013500000003) Sat Mashjid Road Branch. (Trade A/C)		3,573,832	1,734,608
	City Bank PLC (A/C No. 3104651036001) Gulshan Branch. (SIP A/C)		193,803	230,463
	Midland Bank PLC (A/C No. 00111050015317 Gulshan Branch. (Dividend A/C)		24,900	-
			47,345,004	**4,664,824**
6.02	**Balance with brokers**			
	BRAC EPL Stock Brokerage Ltd.		-	-
	City Brokerage Ltd.		-	-
	Commerce Bank Securities & Investment Ltd.		-	-
	UCB Capital Management Ltd.		(5,150,554)	-
	Unicap Securities Ltd.		-	-
	LankaBanagla Securities Ltd.		-	-
	Shanta Securities Limited		-	-
	IDLC Securities Ltd.		-	-
			(5,150,554)	**-**
07	**Advance, deposits and prepayments**			
	BSEC annual fees		159,368	212,491
	BO account maintenance fees		450	-
	Trustee fees		150,793	141,517
	CDBL annual fees		24,197	35,792
			334,809	**389,799**

IMPRESS CAPITAL LIMITED DHAKA

		30 Sep 2026	30 Jun 2026
08	**Accrued expenses and others**		
	Audit fees	-	57,500
	Custodian fees	38,302	76,226
	Management fees	1,107,740	2,141,070
	Payable to investor	149	191
	Printing & publications	-	-
	Trustee fees	78,354	151,282
	Payable for unclaimed dividend account	-	-
		1,224,545	**2,426,269**
09	**Unit capital**		
	Beginning of the year (01 July 2026) (16,690,670 units @ BDT 10 per unit)	166,906,700	159,014,080
	Units subscribed during the period (425,022 units @BDT 10 per unit)	4,250,220	9,214,840
	Units re-purchased during the period (74,453 units @BDT 10 per unit)	(744,530)	(1,322,220)
	Unit capital at the end of the period (30 Sep 2026) (17,041,239 units @ BDT 10 per unit)	**170,412,390**	**166,906,700**

Percentage of total investment (Sponsor: 20.54% , Institutional Investor: 31.31% and Individual Investor :48.15%)

10	**Unit transaction reserve/(discount)**		
	Opening balance -01 July 2026	(17,823,957)	(19,346,186)
	New subscription	859,765	1,804,969
	Less: Premium reserve paid for re-purchase	(152,072)	(282,740)
	Closing Balance as on September 30, 2026	**(17,116,264)**	**(17,823,957)**
11	**Retained earnings**		
	Opening balance as on July 01, 2026	48,198,853	41,710,176
	Total profit/(loss) during the period	9,070,430	25,242,343
	Dividend equalization fund **(Notes: 11.01)**	-	(1,262,117)
	Dividend paid for the year 2025-26	(16,690,670)	(17,491,549)
	Closing balance as on June 30, 2026	**40,578,614**	**48,198,853**
11.01	**Dividend equalization fund**		
	Opening balance	1,262,117	-
	Add: Provision during the year	-	1,262,117
		1,262,117	**1,262,117**
12	**Net Asset Value (NAV) per unit at cost**		
	Total Net Asset Value (NAV) at market price	202,071,387	215,468,562
	Less: Unrealized gain/loss (Annexure A)	6,934,530	16,924,849
	Total Net Asset Value (NAV) at cost	**195,136,857**	**198,543,713**
	Number of units	17,041,239	16,690,670
	NAV per unit at cost price	**11.45**	**11.90**
13	**Net Asset Value (NAV) per unit at market price**		
	Total Net Asset Value (NAV) at market price	202,071,387	215,468,562
	Number of units	17,041,239	16,690,670
	NAV per unit at market price	**11.86**	**12.91**

IMPRESS CAPITAL LIMITED DHAKA

		30 Sep 2026	30 Jun 2026
08	**Accrued expenses and others**		
	Audit fees	-	57,500
	Custodian fees	38,302	76,226
	Management fees	1,107,740	2,141,070
	Payable to investor	149	191
	Printing & publications	-	-
	Trustee fees	78,354	151,282
	Payable for unclaimed dividend account	-	-
		1,224,545	**2,426,269**
09	**Unit capital**		
	Beginning of the year (01 July 2026) (16,690,670 units @ BDT 10 per unit)	166,906,700	159,014,080
	Units subscribed during the period (425,022 units @BDT 10 per unit)	4,250,220	9,214,840
	Units re-purchased during the period (74,453 units @BDT 10 per unit)	(744,530)	(1,322,220)
	Unit capital at the end of the period (30 Sep 2026) (17,041,239 units @ BDT 10 per unit)	**170,412,390**	**166,906,700**

Percentage of total investment (Sponsor: 20.54% , Institutional Investor: 31.31% and Individual Investor :48.15%)

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	Closing Balance as on September 30, 2026	**(17,116,264)**	**(17,823,957)**
11	**Retained earnings**		
	Opening balance as on July 01, 2026	48,198,853	41,710,176
	Total profit/(loss) during the period	9,070,430	25,242,343
	Dividend equalization fund **(Notes: 11.01)**	-	(1,262,117)
	Dividend paid for the year 2025-26	(16,690,670)	(17,491,549)
	Closing balance as on June 30, 2026	**40,578,614**	**48,198,853**
11.01	**Dividend equalization fund**		
	Opening balance	1,262,117	-
	Add: Provision during the year	-	1,262,117
		1,262,117	**1,262,117**
12	**Net Asset Value (NAV) per unit at cost**		
	Total Net Asset Value (NAV) at market price	202,071,387	215,468,562
	Less: Unrealized gain/loss (Annexure A)	6,934,530	16,924,849
	Total Net Asset Value (NAV) at cost	**195,136,857**	**198,543,713**
	Number of units	17,041,239	16,690,670
	NAV per unit at cost price	**11.45**	**11.90**
13	**Net Asset Value (NAV) per unit at market price**		
	Total Net Asset Value (NAV) at market price	202,071,387	215,468,562
	Number of units	17,041,239	16,690,670
	NAV per unit at market price	**11.86**	**12.91**

IMPRESS CAPITAL LIMITED DHAKA

		Amount in BDT	
		01 Jul 2026 to 30 Sep 2026	01 Jul 2025 to 30 Sep 2025
14	**Net gain/(loss) on sale of marketable securities (Annexure B)**	8,557,415	1,073,358
		8,557,415	**1,073,358**
15	**Dividend income (Annexure C)**	661,875	570,750
		661,875	**570,750**
16	**Interest income (Annexure D)**		
	Short Notice Deposit (SND) A/C	85,537	275,653
	Treasury & Corporate Bond	1,188,261	1,320,386
	Treasury Bill	-	352,087
		1,273,797	**1,948,126**
17	**Bank charges and others**		
	Bank charges	6,758	3,992
	BO account annual fees	150	-
	Excise Duty-Bank	-	3,000
		6,908	**6,992**
18	**(Provision)/ write back of provision against fall in value of securities during the year**		
	Unrealized gain/(loss)-closing balance	6,934,530	22,608,235
	Less: Unrealized gain/(loss)-opening balance	16,924,849	(3,124,875)
	Change during the period	**(9,990,319)**	**25,733,110**
19	**Earnings per unit for the year**		
	Net profit/loss for the year (A)	9,070,430	5,359,326
	Number of units (B)	17,041,239	16,649,775
	Earnings per unit (A÷B)	**0.53**	**0.32**
20	**Management Fees**		
	Average Weekly NAV	207,241,810	195,510,013
	Management Fees on 1st 05 cr @ 2.5%	315,068	315,068
	Management Fees on next 20 cr @ 2.0%	792,671	733,530
		1,107,740	**1,048,598**
21	**Trustee Fees**		
	Average Weekly NAV	207,241,810	195,510,013
	Trustee Fees @ 0.15%	**78,354**	**73,919**
22	**Dividend income received**		
	Dividend Income from Investment in Securities	661,875	570,750
	Add: Previous year's dividend receivable	1,852,000	779,000
	Less: Current year's dividend receivable	-	(43,750)
		2,513,875	**1,306,000**

IMPRESS CAPITAL LIMITED DHAKA

23	**Interest income received**		
	Interest Income from SND Account	85,537	275,653
	Interest Income from Govt. Treasury Bond & Bill	1,188,261	1,672,473
	Add: Previous year's receivable from Govt T-Bond	1,212,386	1,221,755
	Less: Current year's interest receivable from SND account	(85,537)	(275,653)
	Less: Current year's interest receivable from Govt T-Bond & T-Bill	(13,271)	(780,037)
		2,387,375	**2,114,191**
24	**Advance, deposits and prepayments**		
	Advance & prepayments on June 30, 2026	389,799	361,579
	Less: Advance & prepayments on Sep 30, 2026	(334,809)	(306,984)
		54,990	**54,595**
25	**Payment made for expenses**		
	Total Operationg expenses	(1,422,657)	(1,357,782)
	Less:Previous year's expense payable	(2,426,269)	(2,157,548)
	Add: Current year's expense payable	1,224,545	1,162,836
		(2,624,381)	**(2,352,494)**
26	**Investment in marketable securities**		
	Cost value of securities sold during the period	65,149,274	37,855,200
	Less: Cost value of securities purchased during the period	(26,031,636)	(19,309,431)
		39,117,639	**18,545,769**
27	**Investment in bill and bond**		
	Investment in Bond & Bill-opening balance	43,050,603	52,994,605
	Less: Investment in Bond & Bill-closing balance	(2,000,000)	(41,050,603)
		41,050,603	**11,944,001**

Chairman,Trustee
Investment Corporation of Bangladesh

Member Secretary,Trustee
Investment Corporation of Bangladesh

Managing Director & CEO
Asset Manager
Impress Capital Limited

IMPRESS CAPITAL LIMITED DHAKA

Annexure-A

BCB ICL Growth Fund
Investment in Marketable Securities
As at 30 September 2026

Amount in BDT

S.L.	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	324,225	60.05	19,470,584	65.90	21,366,428	1,895,843	9.74%	9.92%
2		CITYBANK	215,262	19.60	4,219,093	30.10	6,479,386	2,260,293	53.57%	2.15%
3		EBL	40,000	24.34	973,750	22.90	916,000	(57,750)	-5.93%	0.50%
4		JAMUNABANK	728,500	22.75	16,574,075	22.90	16,682,650	108,575	0.66%	8.44%
5		PRIMEBANK	588,000	26.29	15,456,274	28.30	16,640,400	1,184,126	7.66%	7.87%
6		UTTARABANK	62,500	16.98	1,060,978	20.60	1,287,500	226,522	21.35%	0.54%
Subtotal					57,754,754		63,372,364	5,617,610	87.05%	29.41%
7	Cement	LHB	120,000	51.76	6,211,464	52.50	6,300,000	88,536	1.43%	3.16%
Subtotal					6,211,464		6,300,000	88,536	1.43%	3.16%
8	Engineering	BSRMSTEEL	105,065	72.44	7,610,935	83.20	8,741,408	1,130,473	14.85%	3.88%
Subtotal					7,610,935		8,741,408	1,130,473	14.85%	3.88%
9	Food & Allied	BATBC	17,000	281.72	4,789,271	224.50	3,816,500	(972,771)	-20.31%	2.44%
Subtotal					4,789,271		3,816,500	(972,771)	-20.31%	2.44%
10	Miscellaneous	BERGERPBL	5,550	1421.43	7,888,933	1463.20	8,120,760	231,827	2.94%	4.02%
11		BSC	51,000	101.81	5,192,083	111.00	5,661,000	468,917	9.03%	2.64%
Subtotal					13,081,016		13,781,760	700,744	11.97%	6.66%

IMPRESS CAPITAL LIMITED ★ DHAKA

Annexure-A

BCB ICL Growth Fund
Investment in Marketable Securities
As at 30 September 2026

Amount in BDT

S.L.	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
12		SEMLFBSLGF	1,374,451	6.89	9,466,252	7.00	9,621,157	154,905	1.64%	4.82%
13	Mutual Fund	VAMLRBBF	579,860	6.73	3,904,988	8.30	4,812,838	907,850	23.25%	1.99%
Subtotal					13,371,241		14,433,995	1,062,754	23.25%	6.81%
14	Pharmaceuticals & Chemicals	BXPHARMA	26,450	148.61	3,930,843	147.60	3,904,020	(26,823)	-0.68%	2.00%
15		MARICO	7,202	2700.11	19,446,171	2669.40	19,225,019	(221,152)	-1.14%	9.90%
16		RENATA	9,000	559.71	5,037,381	453.40	4,080,600	(956,781)	-18.99%	2.57%
17		SQURPHARMA	90,900	213.96	19,449,400	218.00	19,816,200	366,800	1.89%	9.90%
Subtotal					47,863,795		47,025,839	(837,956)	-20.81%	24.38%
18	Telecommunication	ROBI	40,000	26.27	1,050,859	29.90	1,196,000	145,141	13.81%	0.54%
Subtotal					1,050,859		1,196,000	145,141	13.81%	0.54%
	Total				**151,733,335**		**158,667,866**	**6,934,530**		**77.27%**

IMPRESS CAPITAL LIMITED DHAKA

Annexure B

BCB ICL GROWTH FUND
For the period from 01 July 2026 to 30 September 2026
Gain/(Loss) on Sale of Marketable Securities

Amount in BDT

S.L.	Scrip Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Market Price per Share	Total Market Value	Gain/Loss
1	BRACBANK	22,000	59.88	1,317,275	63.99	1,407,765	90,490
2	GP	25,000	314.80	7,869,968	257.06	6,426,554	(1,443,414)
3	MARICO	208	2,700.11	561,622	2,658.54	552,976	(8,646)
4	PUBALIBANK	183,000	23.18	4,241,246	38.74	7,089,165	2,847,919
5	RENATA	11,000	559.71	6,156,799	459.93	5,059,281	(1,097,518)
6	SINGERBD	9,500	110.52	1,049,915	73.94	702,387	(347,528)
7	SQURPHARMA	6,000	213.82	1,282,914	216.94	1,301,653	18,738
8	TB10Y0234	43,000	99.65	4,284,950	113.38	4,875,432	590,482
9	TB10Y0434	25,000	98.08	2,452,016	114.04	2,851,053	399,036
10	TB10Y0634	32,000	100.00	3,200,000	117.21	3,750,833	550,833
11	TB15Y0339	159,000	99.04	15,747,021	119.15	18,945,089	3,198,067
12	TB15Y0437	15,000	75.65	1,134,784	89.37	1,340,585	205,801
13	TB15Y0635	40,000	82.16	3,286,582	95.02	3,800,624	514,042
14	TB15Y0637	32,000	76.48	2,447,362	93.83	3,002,621	555,259
15	TB20Y0143	2,000	73.89	147,788	93.79	187,584	39,796
16	TB20Y0545	10,000	98.51	985,132	121.68	1,216,826	231,694
17	TB20Y0744	62,000	100.00	6,200,000	124.00	7,688,087	1,488,087
18	TB20Y1242	15,000	77.66	1,164,969	95.07	1,426,065	261,096
19	VAMLRBBF	250,107	6.47	1,618,932	8.32	2,082,112	463,180
	Total						**8,557,415**

IMPRESS CAPITAL LIMITED DHAKA

Annexure C

BCB ICL GROWTH FUND

For the period from 01 July 2026 to 30 September 2026

DIVIDEND INCOME

Amount in BDT

S.L	Scrip Name	Record Date	No. of shares	Face value per share	Toatl Face Value	Cash Dividend %	Cash Dividend	Dividend received in cash	Dividend Receivable
1	BERGERPBL	07-Jul-26	5,550	10	55,500	525%	291,375	291,375	-
2	MARICO	27-Aug-26	7,410	10	74,100	500%	370,500	370,500	-
							661,875	**661,875**	**-**

IMPRESS CAPITAL LIMITED DHAKA

Annexure D

BCB ICLGROWTH FUND
For the period from 01 July 2026 to 30 September 2026
Profit/Interest income

Profit/Interest on Bank Deposit

S.L.	Fund Name	Bank Name	Branch Name	Account Number		Account Type	Rate (%)	Interest Amount
1	BCB ICL Growth Fund	BRAC Bank PLC	Gulshan	2060608960001		Current	5.00%	48,843
2	BCB ICL Growth Fund	Southeast Bank PLC	Saat Mashjid Raod	00135 000 000 03		SND	6.50%	35,841
3	BCB ICL Growth Fund	City Bank PLC	Gulshan	3104651036001		SND	1.000%	853
			Sub-Total					**85,537**

Profit/Interest on Term Deposit

S.L.	Name of Instrument	Issuer Company	Branch	Instrument Number		Value	Rate (%)	Interest on TDR
	N/A	N/A				-	-	-
			Sub-Total					

Coupon on Bond

S.L.	Name of Instrument	Issuer Company	Instrument Number	Maturity Date	Sell Date	Face Value	Rate (%)	Coupon Interest Income
1	15Y BGTB 24/06/2035	Bangladesh Bank	BD0935441156	24-Jun-35	30-Sep-26	4,000,000	8.70%	86,311
2	10Y BGTB 22/02/2034	Bangladesh Bank	BD0934311103	22-Feb-34	29-Sep-26	4,300,000	12.05%	127,763
3	15Y BGTB 27/04/2037	Bangladesh Bank	BD0937821157	27-Apr-37	29-Sep-26	1,500,000	7.98%	29,843
4	20Y BGTB 28/12/2042	Bangladesh Bank	BD0942241201	28-Dec-42	28-Sep-26	1,500,000	8.95%	33,103
5	10Y BGTB 20/06/2034	Bangladesh Bank	BD0934481104	20-Jun-34	29-Sep-26	3,200,000	12.60%	100,524
6	15Y BGTB 27/03/2039	Bangladesh Bank	BD0939371151	27-Mar-39	27-Sep-26	15,900,000	12.15%	465,761
7	20Y BGTB 25/01/2043	Bangladesh Bank	BD0943281206	25-Jan-43	30-Sep-26	200,000	8.89%	4,433
8	10Y BGTB 17/04/2034	Bangladesh Bank	BD0934401102	17-Apr-34	28-Sep-26	2,500,000	12.15%	74,897
9	20Y BGTB 28/07/2044	Bangladesh Bank	BD0944051202	28-Jul-44	17-Aug-26	6,200,000	12.75%	103,956
10	15Y BGTB 29/06/2037	Bangladesh Bank	BD0937901157	29-Jun-37	29-Sep-26	3,200,000	8.55%	68,213
11	20Y BGTB 28/05/2045	Bangladesh Bank	BD0945461202	28-May-45	30-Sep-26	1,000,000	12.24%	30,516
12	07 -Year BRAC Bank Subordinate Bond	BRAC Bank	N/A	11-Feb-31		2,000,000	13.04%	62,941
						45,500,000		**1,188,261**

IMPRESS CAPITAL LIMITED DHAKA

Annexure D

BCB ICLGROWTH FUND
For the period from 01 July 2026 to 30 September 2026
Profit/Interest income

Coupon on Government Treasury Bill

S.L.	Name of Instrument	Particulars	Maturity Date		Value	Rate (%)	Coupon on G-T-Bill
1	-	-			-		-
		Sub-Total					

Grand Total	**1,188,261**

Profit Receivable

Profit/Interest Receivable on Bank Deposit

S.L.	Fund Name	Bank Name	Branch Name	Account Number		Account Type	Rate (%)	Interest Amount
1	BCB ICL Growth Fund	BRAC Bank PLC	Gulshan	2060608960001		Current	5.00%	48,843
2	BCB ICL Growth Fund	Southeast Bank PLC	Saat Mashjid Raod	00135 000 000 03		SND	6.50%	35,841
3	BCB ICL Growth Fund	City Bank PLC	Gulshan	3104651036001		SND	1.000%	853
			Sub-Total					**85,537**

Profit/Interest Receivable on TDR

S.L.	Name of Instrument	Issuer Company	Branch			Value	Rate (%)	Interest on TDR
	N/A	N/A	N/A			-	-	-
			Sub-Total					

Coupon Receivable on Bond

S.L.	Name of Instrument	Issuer Company	Instrument Number	Last Coupon Date		Face Value	Rate (%)	Interest Amount
1	07 -Year BRAC Bank Subordinate Bond	BRAC Bank PLC	N/A	11-Sep-26		2,000,000	12.11%	13,271
			Total					**13,271**

IMPRESS CAPITAL LIMITED DHAKA

Annexure E

Custodian Fees
For the period from 01 Jul 2026 to 30 Sep 2026

Listed Securities:

Month	Market Value of Securities	0.06%	0.07%
July 2025	212,136,550	10,607	12,375
Aug 2025	195,014,173	9,751	11,376
Sep 2025	158,667,866	7,933	9,256
		28,291	**33,006**

Custodian Fees@ 0.07%	33,006
15% VAT	4,951
(A) Net Amount	**37,957**

Custodian Fees@ 0.06%	28,291
15% VAT	4,244
Total	32,535

No. of Transactions= 74 (BDT 200, per transaction)	14,800
15% VAT	2,220
Total	17,020
(B) Net Amount	**49,555**

Which ever is lower between (A) and (B)	**37,957**

NON LISTED:

Month	Investment amount of T-Bond	0.06%	0.07%
July 2025	2,000,000	100	117
Aug 2025	2,000,000	100	117
Sep 2025	2,000,000	100	117
		300	350
15% VAT		45	53
Net Amount		**345**	**403**

Whichever is lower	**345**

Custodian Fees (01 Jul 2026 -30 Jun 2026)	38,302
Adjustment for previous year	1,469
Total	**39,771**

IMPRESS CAPITAL LIMITED DHAKA