Un-audited Financial Statements

of

Esquire ICL Apparel Fund

For the quarter ended on 30 September 2026

Esquire ICL Apparel Fund
Statement of Financial Position
As at 30 September 2026

	Notes	Amount in BDT	
		30 Sep 2026	30 Jun 2026
Assets			
Investment in securities-at market price	03	60,922,212	54,647,222
Investment in bond-at market price	04	-	13,180,570
Investment in corporate bond	04	1,000,000	1,000,000
Receivables	05	54,206	857,852
Advances, deposits and prepayments	06	154,655	149,441
Cash and cash equivalents	07	12,481,823	4,284,680
Preliminary and issue expenses	08	-	69,964
Total assets		**74,612,895**	**74,189,729**
Less : Liabilities			
Accrued expenses and others	09	882,572	902,858
Net assets		**73,730,323**	**73,286,870**
Unitholder's equity			
Unit capital	10	58,162,370	52,791,850
Unit transaction reserve/(discount)	11	(7,059,561)	(8,675,398)
Retained earnings	12	19,737,179	22,857,333
Dividend Equalization Fund	12.01	377,219	377,219
Unrealized gain	19	2,513,116	5,935,867
Total equity		**73,730,323**	**73,286,870**
Net asset value (NAV) per unit:			
At cost price	13	**12.24**	**12.76**
At market price	14	**12.68**	**13.88**

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

IMPRESS CAPITAL LIMITED DHAKA

Place: Dhaka
Dated: October 25, 2026

Esquire ICL Apparel 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	15	2,366,085	376,078
Dividend income	16	124,500	123,606
Interest income	17	368,364	564,368
		2,858,949	**1,064,051**
Less: Expenses			
Amortization of preliminary expenses		69,964	119,201
Bank charges and others	18	3,868	7,395
BSEC annual fees		25,000	25,000
CDBL annual fees		7,266	13,000
CDBL charges		4,212	5,016
Custodian fees (Annexure E)		16,214	14,093
Management fees	21	432,413	394,129
Printing and publications		113,275	119,600
Trustee fees	22	27,705	24,834
		699,918	**722,269**
Net realized profit/ (loss)		**2,159,031**	**341,782**
(Provision)/write back of provision for the period	19	-	1,243,436
Net profit/(loss) for the period		**2,159,031**	**1,585,219**
Number of outstanding units		5,816,237	4,877,575
Earnings per unit for the period	20	**0.37**	**0.33**
Other comprehensive income			
Unrealized gain increase/(decrease) during the period	19	(3,422,751)	7,470,299
Total comprehensive income during the period		**(1,263,720)**	**9,055,518**

These financial statements should be read in conjunction with annexed notes

Member Secretary,Trustee
Investment Corporation
of Bangladesh

Managing Director & CEO
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Impress Capital Limited

Chairman,Trustee
Investment Corporation
of Bangladesh

IMPRESS CAPITAL LIMITED DHAKA

Place: Dhaka
Dated: October 25, 2026

Esquire ICL Apparel Fund
Statement of Changes in Equity
For the quarter ended on 30 September 2026

Amount in BDT

Particulars	Unit Capital	Unit Transaction Reserve	Unrealized gain	Retained Earnings	Dividend Equalization Fund	Total Equity
Balance as at 01 July 2026	52,791,850	(8,675,398)	5,935,867	22,857,333	377,219	73,286,871
Unit subscribed during the period	6,215,040	-	-	-	-	6,215,040
Unit repurchased during the period	(844,520)	-	-	-	-	(844,520)
Net profit/loss during the period	-	-	-	2,159,031	-	2,159,031
Unit transaction reserve	-	1,615,837	-	-	-	1,615,837
Dividend paid for the year 2025-26	-	-	-	(5,279,185)	-	(5,279,185)
Dividend equalization fund	-	-	-	-	-	-
Unrealized gain during the period	-	-	(3,422,751)	-	-	(3,422,751)
Balance as at 30 Sep 2026	**58,162,370**	**(7,059,561)**	**2,513,116**	**19,737,179**	**377,219**	**73,730,323**

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	Dividend Equalization Fund	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 Sep 2025	**48,775,750**	**(9,929,894)**	**7,470,299**	**17,275,396**	**-**	**63,591,552**

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Asset Manager
Impress Capital Limited

Member Secretary,Trustee
Investment Corporation
of Bangladesh

IMPRESS CAPITAL LIMITED DHAKA

Place: Dhaka
Dated: October 25, 2026

Esquire ICL Apparel Fund
Statement of Cash Flows
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
A. Cash flows from operating activities			
Net gain/(loss) on sale of marketable securities	15	2,366,085	376,078
Dividend income received	23	682,000	445,500
Interest income received	24	614,510	485,539
Advance, deposits & prepayments	25	(5,213)	9,276
Payment made for expenses	26	(650,240)	(1,032,844)
Net cash flows from operating activities		**3,007,142**	**283,549**
B. Cash flows from investing activities			
Investment in Marketable Securities	27	(7,862,671)	11,432,826
Investment in T Bill & Bond	28	11,345,500	3,495,805
(Investment) in/ refund from IPO		-	-
Net cash used in investing activities		**3,482,829**	**14,928,632**
C. Cash flows from financing activities			
Units subscribed during the period	10	6,215,040	911,000
Units repurchased during the period	10	(844,520)	(3,452,920)
Unit transaction reserve/(discount)		1,615,837	(776,838)
Cash dividend paid		(5,279,185)	(7,184,474)
Net cash generated from financing activities		**1,707,172**	**(10,503,232)**
Net cash flows for the period		**8,197,143**	**4,708,949**
Cash and cash equivalents at the beginning of the year		4,284,680	853,388
Cash and cash equivalents at the end of the period		**12,481,823**	**5,562,337**
Net operating cash flows		3,007,142	283,549
Number of outstanding units		5,816,237	4,877,575
Net operating cash flow per unit for the period		**0.52**	**0.06**

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

Place: Dhaka
Dated: October 25, 2026

Esquire ICL Apparel Fund
Notes to the Financial Statements
As at and for the year ended 30 September 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, 2025. 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 Significant accounting policies

2.01 Basis of accounting

These financial statements have been prepared under historical cost convention in accordance withgenerally 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) 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 Valuation of securities and treatment of unrealized gain and loss

2.04. 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) is 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

2.04.0 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 Preliminary and issue expenses

Preliminary and issue expenses are being written off over a period of seven years on a straight-line method.

2.08 Dividend policy

Pursuant to rules 66 of securities and exchange commission (Mutual Fund) 2001, the Fund is requiredto distribute its profit by way of dividend either in cash or re-investment units or both to the unit holders afterclosing of the annual accounts an amount that shall not be less than fifty percent (50%) of annual profitearned during the year.

2.1 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 amanagement fee to the Asset Management Company:

@2.50 percent per annum of the weekly average NAV up to BDT 50,000,000 (Fifty million) and

@2.00 percent per annum for additional amount of the weekly average NAV up to BDT250,000,000(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).

2.12 Custodian fees

The Fund shall pay to the Custodian a safe keeping fee @0.07% per annum on the balance securitie sheld 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 0.08% 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.

2.1 Valuation of securities and treatment of unrealized gain and loss

Listed securities (other than mutual Fund) has been valued at fair market price in Dhaka Stock Exchange (DSE) at the Statement of Financial Position date. As per Securities and Exchange Commission (Mutual Fund) Rules, 2001, related unrealized loss and right back of unrealized loss has been charged in the Statement of Profit or Loss and unrealized gain has been recognized in other comprehensive income through in the Statement of changes in equity. Mutual Fund securities are valued as per SRO No. SEC/CMRRCD/2009 193/172 dated 30 June 2015.

2.15 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.

2.16 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.

			Amount in BDT	
			30 Sep 2026	30 Jun 2026
03	**Investment-at market price**			
	Investment in listed securities (Annexure A)		60,922,212	54,647,222
			60,922,212	**54,647,222**
04	**Investment in bill & bond**			
	Investment in treasury bond at market value		-	13,180,570
	Investment in corporate bond (BRAC bank 2nd subordinate bond)		1,000,000	1,000,000
	Investment in 91 days treasury bill (BD0909152250)		-	-
	Add: Interest receivable from T-bill		-	-
			1,000,000	**14,180,570**
05	**Receivables**			
	Dividend receivable	5.01	-	557,500
	Interest receivable from T bond	5.02	6,636	300,352
	Interest receivable from SND account	5.03	47,570	-
			54,206	**857,852**
5.01	**Dividend receivables (Annexure C)**		-	557,500
5.02	**Interest receivable from T bill & bond (Annexure D)**		6,636	302,219
5.03	**Interest receivable from SND account (Annexure D)**		47,570	-
06	**Advances, deposits and prepayments**			
	BSEC annual fees		75,000	100,000
	BO account maintenance fees		450	-
	CDBL annual fees		23,515	4,060
	Trustee fees		55,689	45,381
			154,655	**149,441**
07	**Cash and cash equivalents**			
	Cash at banks	7.01	12,606,827	4,284,680
	Balance at brokers	7.02	(125,005)	-
			12,481,823	**4,284,680**
7.01	**Cash at banks**			
	SND accounts with:			
	Southeast Bank PLC (A/C No. 13500000005), Sat Mashjid Road Branch. (Operation A/C 01)		24,621	24,621
	Southeast Bank PLC (A/C No. 13500000006), Sat Mashjid Road Branch. (Trade A/C)		670,072	1,845,565
	BRAC Bank PLC (A/C No. 2060608020001), Gulshan Branch. (Operation A/C 02)		11,546,804	2,342,328
	City Bank PLC (A/C No. 3104651011001), Gulshan Branch, (SIP A/C)		340,388	72,166
	Midland Bank PLC (A/C No. 00111050015308), Gulshan Branch (Dividend A/C)		24,942	-
			12,606,827	**4,284,680**
7.02	**Balance at brokers**			
	BRAC EPL Stock Brokerage Ltd.		-	-
	City Brokerage Ltd.		-	-
	UCB Capital Management Ltd.		(125,005)	-
	Unicap Securities Ltd.		-	-
	Shanta Securities Limited		-	-
	IDLC Securities Ltd.		-	-
			(125,005)	**-**
08	**Preliminary and issue expenses**			
	Opening balance as on 01st July 2026		69,964	542,879
	Amortization made during the period		(69,964)	(472,915)
	Closing balance as on 30 Sep 2026		-	**69,964**

IMPRESS CAPITAL LIMITED DHAKA

		Amount in BDT	
		30 Sep 2026	30 Jun 2026
09	**Accrued expenses and others**		
	Audit fees	-	46,000
	Custodian fees	15,579	29,334
	Management fees	432,413	777,907
	Trustee fees	27,705	49,045
	Payable to investors	406,874	572
	Printing and publications	-	-
	Payable for unpaid dividend account	-	-
		882,572	**902,858**
10	**Unit capital**		
	Beginning of the year (01 July 2026) (5,279,185 units @ BDT 10 per unit)	52,791,850	51,317,670
	Units subscribed during the period (621,504 units @ BDT 10 per unit)	6,215,040	5,854,880
	Units repurchased during the period (84,452 units @ BDT 10 per unit)	(844,520)	(4,380,700)
	Unit capital at the end of the period (30 Sep 2026) (5,816,237 units @ BDT 10 per unit)	**58,162,370**	**52,791,850**
	Percentage of total investment: (Sponsor: 17.19%, Institutional Investor: 46.47% and Individual Investor: 36.34%)		
11	**Unit transaction reserve/(discount)**		
	Opening Balance	(8,675,398)	(9,153,056)
	New subscription	1,856,325	1,832,154
	Less: Premium reserve paid for re-purchase	(240,488)	(1,354,496)
		(7,059,561)	**(8,675,398)**
12	**Retained earnings**		
	Opening balance	22,857,333	22,874,651
	Total profit/(loss) during the period	2,159,031	7,544,374
	Dividend equalization fund (Notes: 12.01)	-	(377,219)
	Dividend paid for the year 2025-26	(5,279,185)	(7,184,474)
		19,737,179	**22,857,333**
12.01	**Dividend equalization fund**		
	Opening balance	377,219	-
	Add: Provision during the year	-	377,219
		377,219	**377,219**



13	**Net asset value (NAV) per unit at cost**		
	Total net asset value (NAV) at market price	73,730,323	73,286,870
	Less: Unrealized gain/(loss) (Annexure A)	(2,513,116)	(5,935,867)
	Total net asset value (NAV) at cost	**71,217,207**	**67,351,003**
	Number of units	5,816,237	5,279,185
	NAV per unit at cost price	**12.24**	**12.76**
14	**Net asset value (NAV) per unit at market price**		
	Total net asset value (NAV) at market price	73,730,323	73,286,870
	Number of units	5,816,237	5,279,185
	NAV per unit at market price	**12.68**	**13.88**

		Amount in BDT	
		01 Jul 2026 to 30 Sep 2026	**01 Jul 2025 to 30 Sep 2025**
15	**Net gain/(loss) on sale of marketable securities (Annexure B)**	2,366,085	376,078
		2,366,085	**376,078**
16	**Dividend income (Aneexure C)**	124,500	123,600
		124,500	**123,600**
17	**Interest income (Annexure D)**		
	Short notice deposit (SND) A/C	47,570	88,308
	Govt. treasury bill	-	103,050
	Govt. treasury bond	320,794	373,009
		368,364	**564,368**
18	**Bank charges and others**		
	Bank charges	3,718	4,395
	BO account fees	150	-
	Excise Duty-Bank	-	3,000
		3,868	**7,395**
19	**Provision/write back of provision against fall in value of securities during the year**		
	Unrealized gain/(loss)- closing balance	2,513,116	7,470,299
	Less: Unrealized gain/loss-opening balance	5,935,867	(1,243,436)
	Change during the period	**(3,422,751)**	**8,713,735**
20	**Earnings per unit for the year**		
	Net profit/(loss) for the year (A)	2,159,031	1,585,219
	Number of units (B)	5,816,237	4,877,575
	Earnings per unit (A÷B)	**0.37**	**0.33**
21	**Management fees**		
	Average daily NAV	**73,277,674**	**65,683,175**
	Management fees on 1st 05 cr @ 2.5%	315,068	315,068
	Management fees on next 20 cr @ 2.0%	117,345	79,060
		432,413	**394,129**



		Amount in BDT	
		01 Jul 2026 to 30 Sep 2026	01 Jul 2025 to 30 Sep 2025
22	**Trustee fees**		
	Average daily NAV	**73,277,674**	**65,683,175**
	Trustee Fees @ 0.15%	**27,705**	**24,834**
23	**Dividend income received**		
	Dividend income from investment in securities	124,500	123,600
	Add: Previous year's dividend receivable	557,500	321,900
	Less: Current year's dividend receivable	-	-
		682,000	**445,500**
24	**Interest income received**		
	Interest income from SND Account	47,570	88,308
	Interest income from Govt. treasury and corporate bond	320,794	373,009
	Interest income from Govt. treasury bill	-	103,050
	Interest income from fixed deposit receipts (FDR)	-	-
	Add: Previous year's receivable from bond and bill	300,352	303,364
	Add: Prevuos years's interest receivable from FDR	-	
	Less: Current year's interest receivable from SND account	(47,570)	(88,308)
	Less: Current year's interest receivable from Govt. treasury and corporate bond	(6,636)	(293,884)
		614,510	**485,539**
25	**Advance, deposits and prepayments**		
	Advance and prepayments-opening balance	149,441	172,055
	Less: Advance and pepayments-closing balance	(154,655)	(162,779)
		(5,213)	**9,276**
26	**Payment made for expenses**		
	Total Operationg expenses	(699,918)	(722,268)
	Add: Amortization of preliminary expenses	69,964	119,201
	Less: Previous year's expense payable	(902,858)	(862,190)
	Add: Current year's expense payable	882,572	432,408
		(650,240)	**(1,032,844)**
27	**Investment in marketable securities**		
	Cost value of securities sold during the year	6,772,944	15,854,626
	Less: Cost value of securities purchased during the period	(14,635,615)	(4,421,800)
		(7,862,671)	**11,432,826**
28	**Investment in Bill & Bond**		
	Investment in Bond & Bill-opening balance	12,345,500	15,841,305
	Less: Investment in Bond & Bill -closing balance	(1,000,000)	(12,345,500)
		11,345,500	**3,495,805**

Chairman,Trustee
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of Bangladesh

Member Secretary,Trustee
Investment Corporation

Managing Director & CEO
Asset Manager

Place: Dhaka
Dated: October 25, 2026

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Annexure-A

Esquire ICL Apparel Fund
Investment in Marketable Securities
As at 30 September 2026

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	121,475	58.44	7,098,553	65.90	8,005,203	906,650	12.77%	9.85%
2		CITYBANK	123,750	24.51	3,033,282	30.10	3,724,875	691,593	22.80%	4.21%
3		EBL	65,835	22.70	1,494,273	22.90	1,507,622	13,348	0.89%	2.07%
4		JAMUNABANK	281,000	23.04	6,473,832	22.90	6,434,900	(38,932)	-0.60%	8.98%
5		PRIMEBANK	95,300	24.70	2,353,998	28.30	2,696,990	342,992	14.57%	3.26%
Subtotal					**20,453,937**		**22,369,589**	**1,915,652**	**50.44%**	**28.37%**
6	Cement	LHB	40,000	52.03	2,081,041	52.50	2,100,000	18,959	0.91%	2.89%
7	Engineering	BSRMSTEEL	58,550	73.76	4,318,445	83.20	4,871,360	552,915	12.80%	5.99%
8	Food & Allied	BATBC	8,000	279.01	2,232,107	224.50	1,796,000	(436,107)	-19.54%	3.10%
9	Miscellaneous	BSC	31,000	100.46	3,114,233	111.00	3,441,000	326,767	10.49%	4.32%
10	Mutual Fund	SEMLFBSLGF	858,333	7.12	6,113,068	7.00	6,008,331	(104,737)	-1.71%	8.48%
11		VAMLRBBF	243,208	6.85	1,665,461	8.30	2,018,626	353,166	21.21%	2.31%
Subtotal					**7,778,529**		**8,026,957**	**248,429**	**19.49%**	**10.79%**
12	Pharmaceuticals & Chemicals	BXPHARMA	16,000	148.34	2,373,518	147.60	2,361,600	(11,918)	-0.50%	3.29%
13		MARICO	2,490	2,682.83	6,680,245	2,669.40	6,646,806	(33,439)	-0.50%	9.27%
14		RENATA	3,000	550.15	1,650,465	453.40	1,360,200	(290,265)	-17.59%	2.29%
15		SQURPHARMA	31,250	214.15	6,692,343	218.00	6,812,500	120,157	1.80%	9.28%
Subtotal					**17,396,571**		**17,181,106**	**(215,465)**	-16.79%	**24.13%**
16		ROBI	38,000	27.22	1,034,234	29.90	1,136,200	101,966	9.86%	1.43%
Subtotal					**1,034,234**		**1,136,200**	**101,966**		**1.43%**
Total					**58,409,097**		**60,922,212**	**2,513,116**		**81.01%**

IMPRESS CAPITAL LIMITED DHAKA

Annexure-B

ESQUIRE ICL APPAREL FUND
Scrip wise capital gain/(loss) summary
For the period from 01 July 2026 to 30 September 2026

Amount in BDT

S.L	Scrip Name	Share Quantity	Average Cost	Total Cost Value	Market Price per share	Total Market Value	Gain/Loss
1	BRACBANK	400	58.32	23,327.11	63.88	25,554	2,227
2	GP	9,000	308.59	2,777,298.32	256.67	2,310,002	(467,296)
3	PUBALIBANK	27,500	24.96	686,441.71	38.42	1,056,595	370,153
4	RENATA	3,000	550.15	1,650,464.96	454.28	1,362,850	(287,615)
5	TB10Y0434	10,000	98.14	981,371.72	114.04	1,140,421	159,049
6	TB15Y0339	30,000	96.84	2,905,231.36	118.33	3,549,807	644,576
7	TB15Y0437	10,000	75.65	756,522.11	89.37	893,723	137,201
8	TB15Y0635	25,000	82.16	2,054,113.78	95.01	2,375,360	321,246
9	TB15Y0637	10,000	76.48	764,800.67	93.03	930,296	165,495
10	TB20Y0143	3,000	73.89	221,682.72	91.49	274,483	52,800
11	TB20Y0545	10,000	98.51	985,132.00	119.27	1,192,695	207,563
12	TB20Y0744	19,000	100.00	1,900,000.00	123.20	2,340,787	440,787
13	TB20Y1242	10,000	77.66	776,645.65	95.07	950,710	174,064
14	VAMLRBBF	250,000	6.54	1,635,412.15	8.32	2,081,247	445,835
Total				**18,118,444**		**20,484,529**	**2,366,085**

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CAPITAL LIMITED DHAKA IMPRESS

Annexure-C

ESQUIRE ICL APPAREL FUND

DIVIDEND INCOME

For the period from 01 July 2026 to 30 September 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	MARICO	27-Aug-26	2,490	10	24,900	500.00%	124,500	124,500	-
TOTAL							**124,500**	**124,500**	-

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Annexure D

Esquire ICL Apparel Fund
Profit/Interest Income
For the period from 01 July 2026 to 30 September 2026

Profit/Interest on Bank Deposit

Sl 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%	28,265
2	Esquire ICL Apparel Fund	Southeast Bank PLC	Saat Mashjid Raod	00135 000 000 05	SND	6.50%	403
3	Esquire ICL Apparel Fund	Southeast Bank PLC	Saat Mashjid Raod	00135 000 000 06	SND	6.50%	17,156
4	Esquire ICL Apparel Fund	City Bank PLC	Gulshan	3104651011001	SND	1.00%	1,745
Sub-Total							**47,570**

Profit/Interest on Term Deposit

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

Coupon on Bond

Sl 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%	54,226
2	20Y BGTB 28/12/2042	Bangladesh Bank	BD0937821157	27-Apr-37	1,000,000	7.98%	19,895
3	15Y BGTB 27/03/2039	Bangladesh Bank	BD0942241201	28-Dec-42	1,000,000	8.95%	22,068
4	20Y BGTB 25/01/2043	Bangladesh Bank	BD0939371151	27-Mar-39	3,000,000	12.15%	91,874
5	15Y BGTB 29/06/2037	Bangladesh Bank	BD0943281206	25-Jan-43	300,000	8.89%	3,507
6	20Y BGTB 28/07/2044	Bangladesh Bank	BD0937901157	29-Jun-37	1,000,000	8.55%	21,316
7	10Y BGTB 17/04/2034	Bangladesh Bank	BD0944051202	28-Jul-44	1,900,000	12.75%	30,715
8	20Y BGTB 28/05/2045	Bangladesh Bank	BD0934401102	17-Apr-34	1,000,000	12.15%	29,959
9	20Y BGTB 28/07/2044	Bangladesh Bank	BD0945461202	28-May-45	1,000,000	12.24%	15,761
10	07 Year BRAC Bank Subordinate Bond	BRAC Bank PLC	N/A	03-Feb-31	1,000,000	13.04%	31,471
Sub-Total							**320,794**
Grand Total							**368,364**



Annexure D

Esquire ICL Apparel Fund
Profit/Interest Income
For the period from 01 July 2026 to 30 September 2026

Profit/Interest Receivable

Profit/Interest Receivable on Bank Deposit

Sl 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%	28,265
2	Esquire ICL Apparel Fund	Southeast Bank PLC	Saat Mashjid Raod	00135 000 000 05	SND	6.50%	403
3	Esquire ICL Apparel Fund	Southeast Bank PLC	Saat Mashjid Raod	00135 000 000 06	SND	6.50%	17,156
4	Esquire ICL Apparel Fund	City Bank PLC	Gulshan	3104651011001	SND	1.00%	1,745
			Sub-Total				**47,570**

Profit/Interest Receivable on FDR

Sl 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

Sl 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-26	2,500,000	8.70%	-
2	20Y BGTB 28/12/2042	T-Bond (BB)	BD0937821157	27-Apr-26	1,000,000	7.98%	-
3	15Y BGTB 27/03/2039	T-Bond (BB)	BD0942241201	28-Jun-26	1,000,000	8.95%	-
4	20Y BGTB 25/01/2043	T-Bond (BB)	BD0939371151	27-Sep-26	3,000,000	12.15%	-
5	15Y BGTB 29/06/2037	T-Bond (BB)	BD0943281206	25-Jul-26	300,000	8.89%	-
6	20Y BGTB 28/07/2044	T-Bond (BB)	BD0937901157	29-Jun-26	1,000,000	8.55%	-
7	10Y BGTB 17/04/2034	T-Bond (BB)	BD0944051202	28-Jul-26	1,900,000	12.75%	
8	20Y BGTB 28/05/2045	T-Bond (BB)	BD0934401102	17-Apr-26	1,000,000	12.15%	-
9	20Y BGTB 28/07/2044	T-Bond (BB)	BD0945461202	1-Jun-26	1,000,000	12.24%	
10	07 Year BRAC Bank Subordinate Bond	BRAC BANK PLC	N/A	11-Sep-26	1,000,000	13.04%	6,636
			Sub-Total				**6,636**

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Annexure-E

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

Listed Securities:

Month	Market Value of Securities	0.07%	0.08%
Jul 2026	70,303,528	4,101	4,687
Aug 2026	69,358,008	4,046	4,624
Sep 2026	60,922,212	3,554	4,061
Total		**11,701**	**13,372**

Custodian Fees@ 0.08%	13,372.25
15% VAT	2,005.84
(A) Net Amount	**15,378**

Custodian Fees@ 0.07%	11,700.72
15% VAT	1,755.11
Total	**13,456**

No. of Transactions= 40	8,000
15% VAT	1,200
Total	9,200
(B) Net Amount	**22,656**

Which ever is lower between (A) & (B)	**15,378**

NON LISTED:

Month	**Investment amount of T Bond**	**0.07%**	**0.08%**
Jul 2026	1,000,000	58.33	66.67
Aug 2026	1,000,000	58.33	66.67
Sep 2026	1,000,000	58.33	66.67
		175	200
15% VAT		26.25	30.00
Net Amount		**201**	**230**

Whichever is lower	**201**

Custodian fees 01 Jul 2026 to 30 Sep 2026	15,579
Adjustment for previous year (2025-26)	635
Total	**16,214**

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