Auditors' Report and
Audited Financial Statements
of

IDLC Balanced Fund

As at and for the year ended June 30, 2026

INDEPENDENT AUDITORS' REPORT
TO THE UNITHOLDER OF IDLC BALANCED FUND

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of IDLC BALANCED FUND (The fund), which comprise the Statement of Financial Position as at June 30, 2026, the Statement of Profit or Loss and Other Comprehensive Income, the Statement of Changes in Equity, Statement of Cash Flows for the year then ended and notes to the Financial Statements, including a summary of the significant accounting policies.

In our opinion, the accompanying financial statements, prepared in International Financial Reporting Standards (IFRS), International Accounting Standards Board (IAS) give a true and fair view of the state of the fund's affair's as at June 30, 2026 and of the results of its operations and cash flows for the year then ended and comply with the Bangladesh Securities & Exchange Commission (Mutual Fund) Rule, 2025 and other applicable rules and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Fund in accordance with the International Ethics Standard Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises all of the information other than the financial statements and our auditor's report thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

Key Audit Matters:

Key audit matters are those matters that, in the auditors' professional judgment, were of most significance in the audit of the financial statements of the current period and include the most significant assessed risks of material misstatement (whether or not due to fraud) identified by the auditors, including those which had the greatest effect on: the overall audit strategy; the allocation of resources in the audit; and directing the efforts of the engagement team. These matters, and any comments we make on the results of our procedures thereon, were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. This is not a complete list of all risks identified by our audit.

Risk	Our response to the risk
Valuation of Investments	
The Fund's investment portfolio Presented in the Statement of Financial Position at market value Tk. 297,808,859 and the total assets value Tk. 663,067,796 as at 30 June 2026. Unrealized Gain in Securities Tk. 35,328,676. This is considered to be the key driver of the Fund's capital and revenue performance.	• Testing the key controls over identification, Measurement and management of valuation risk as well as evaluating the methodologies and input parameters used by the Fund in determining fair values;

The market value of financial instruments that are traded in an active market is determined based on quoted market prices. Due to their materiality in the context of the financial statements as a whole, they are considered to be the area which had the greatest effect on our overall audit strategy and allocation of resources in planning and completing our audit.	• Obtained year-end share holding positions from the fund and through directional testing assessed the completeness of the report; • Obtained the CDBL report and share portfolio and cross checked against each other to confirm status of financial instruments; • Assessing the adequacy of the disclosures in the financial statements against relevant accounting standards, the security and exchange Rules 2020, security exchange commission (Mutual Fund) Rules 2025 and other applicable laws and regulations. • Verifying number of units of DPA-6 balance with DP-49.
Note 5 to the financial statement	
Investment in Govt. / Govt. Backed Securities (T- Bond):	
The fund's investment portfolio presented in the statement of financial position at market value in Bangladesh Govt. Treasury Bond of Tk. 269,541,707.	• In reference with IFRS 9 - Financial Instruments and IFRS 13 – Fair Value Measurement, the Govt. Treasury Bond have been reclassified under the Held to Maturity (HTM) category. The reclassification follows a thorough evaluation based on our business model for managing financial assets and the contractual cash flow characteristics of the bond. • Testing the key controls over identification, Measurement and management of valuation risk as well as evaluating the methodologies and input parameters used by the Fund in determining fair market values. • Assessing the adequacy of the disclosures in the financial statements against International Financial Reporting Standards, Bangladesh Securities & Exchange Commission (Mutual Fund) Rules 2025 and other applicable laws and regulations. Finally assessed the appropriateness and presentation of this investment
Note no. 6 to the financial statement	
Cash and Cash Equivalents	
Cash and Cash Equivalents of Tk. 64,549,702 represents Bank Deposit of Tk. 31,896,577 and Term Deposit (TDR) of Tk. 32,653,125.	We have tested the design and operating effectiveness of controls of day-to-day book keeping of Cash and Cash Equivalents. • Verifying existing Bank Deposit and Term Deposit (TDR) accounts. • Sending Bank Balance Confirmation Letter to the Bank. • Verifying accounts' balance with received bank balance confirmation letter. • Verifying closing balances with all bank statements for the year ended 30 June 2026.

Capital Fund:	
The Capital Fund amounted to BDT 524,729,590 as at 30 June 2026, including subscriptions of BDT 107,851,350 and redemptions of BDT 80,535,180 during the year.	We have tested the design and operating effectiveness of control of documentation for capital fund. • Verifying reconciliation of RT-14 and DP-49 with number of shareholdings for the year ended 30 June 2026. • Checking records in particular ledgers.
Note no. 10 to the financial statement	

IT systems and controls	
Our audit procedures have a focus on IT systems and controls due to the pervasive nature and complexity of the IT environment; the large volume of transactions processed in numerous locations daily and the reliance on automated and IT dependent manual controls.	We tested the design and operating effectiveness of the Fund's IT access controls over the information systems that are critical to financial reporting. We tested IT general controls (logical access, changes management and aspects of IT operational controls). This included testing that requests for access to systems were appropriately reviewed and authorized. We tested the Fund's periodic review of access rights and reviewed requests of changes to systems for appropriate approval and authorization. We considered the control environment relating to various interfaces, configuration and other application layer controls identified as key to our audit.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs, Bangladesh Securities & Exchange Commission (Mutual Fund) Rule, 2025, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.
Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the (consolidated) financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Report on other Legal and Regulatory Requirements

In accordance with the Bangladesh Securities & Exchange Commission (Mutual Fund) Rules 2025, we also report the following:

a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof.

b) In our opinion, proper books of account as required by law have been kept by the Fund so far as it appeared from our examination of those books.

c) The statement of financial position and statement of profit or loss and other comprehensive income together with annexed note dealt with by the report are in agreement with the books of account.

d) The investment was made as per of Bangladesh Securities & Exchange Commission (Mutual Fund) Rule, 2025.

e) The expenditure incurred and payments made were for the operational purpose of the Fund Business, and

f) The information and explanation required by us have been received and find satisfactory.

g) The audit was conducted in accordance with the terms and conditions set out in the appointment letter Ref. No. 53.13.0000.042.44.389.19/8854/2410 dated 20 May 2026 issued by the Investment Corporation of Bangladesh (ICB).

Place: Dhaka
Dated: 19 July 2026

Tarek Rashid FCA
ICAB Enrolment No.: 1363
FRC Enlistment No.: CA-001-016
Partner
Zoha Zaman Kabir Rashid & Co.
Chartered Accountants
DVC: 2607191363AS949179

IDLC Balanced Fund
Statement of Financial Position
As at June 30, 2026

Particulars	Notes	Amount in BDT June 30, 2026	Amount in BDT June 30, 2025
ASSETS			
Non Current Asset		-	-
Current Asset			
Investment in Securities at Market Price	5	297,808,859	191,153,080
Investment in Govt./Govt. Backed Securities (T-Bond)	6	269,541,707	229,706,062
Interest, Dividend & Trade Receivables	7	30,012,279	12,796,709
Advances, Deposits and Prepayments	8	1,155,250	965,787
Cash and Cash Equivalents	9	64,549,702	96,764,116
		663,067,796	531,385,755
Total Assets		663,067,796	531,385,755
UNITHOLDERS' EQUITY			
Capital Fund	10	524,729,590	497,413,420
Unit Premium / (Discount)	11	(31,578,737)	(37,578,879)
Investors' Available Balance		7,441	2,533
Fair Value Reserve	12	35,328,676	-
Dividend Equalization Reserve	13	4,300,000	-
Retained Earnings	14	126,507,324	68,156,240
Total Equity		659,294,295	527,993,314
LIABILITIES			
Non Current Liabilities		-	-
Current Liabilities			
Fees & Commission Payables	15	3,410,402	2,835,964
Other Payables	16	359,134	553,957
Unclaimed Dividend	17	3,965	2,520
		3,773,501	3,392,441
Total Liabilities		3,773,501	3,392,441
Total Equity and Liabilities		663,067,796	531,385,755
Net Asset Value (NAV) Per Unit			
At Cost Value	18	11.89	10.86
At Fair Value	19	12.56	10.61

The annexed notes from 1 to 35 an integral part of these financial statements.

The financial statements were approved by the Board of Trustees on July 19, 2026 and were signed on its behalf by:

Chairman, Trustee
Investment Corporation of Bangladesh

Member, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
IDLC Asset Management Limited

Compliance Officer
IDLC Asset Management Limited

Tarek Rashid
ICAB Enrolment No. 1363
FRC Enlistment No. CA-001-016
Partner
Zoha Zaman Kabir Rashid & Co.
Chartered Accountants
DVC: 2607191363AS949179

Place: Dhaka
Dated: July 19, 2026

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

IDLC Balanced Fund
Statement of Profit or Loss and Other Comprehensive Income
For the year ended June 30, 2026

Particulars	Notes	Amount in BDT July 01, 2025 - June 30, 2026	Amount in BDT July 01, 2024- June 30, 2025
INCOME			
Capital Gain	20	38,685,447	(1,446,883)
Dividend Income	21	7,882,974	25,693,327
Interest Income	22	40,143,898	19,560,428
Income Against Load		7,826	-
Total Income		**86,720,145**	**43,806,872**
EXPENDITURE			
Management fee	Annexure C	9,857,807	9,157,941
Amortization of preliminary and issue expenses		-	60,511
Trustee fee	Annexure C	1,010,472	890,795
Publication and Other Expenses	23	152,414	313,022
BSEC annual fee	Annexure C	585,781	516,403
Tax Deducted at Source		9,003	-
Custodian fee	Annexure E	986,134	821,049
Bank charges and Excise Duty		171,761	260,080
Sales agent commission		670,240	254,982
CDBL Expense	Annexure E	226,273	131,475
Audit Fee		40,250	40,250
Total Expenditure		**13,710,135**	**12,446,507**
Income Before Provision		**73,010,011**	**31,360,365**
(Provision) / write back of provision for diminution in value of investments	24	12,024,678	20,207,673
Net Income		**85,034,688**	**51,568,038**
Other comprehensive income			
Fair value reserve		35,328,676	-
Total Comprehensive Income		**120,363,364**	**51,568,038**
Earnings Per Unit	25	**1.62**	**1.04**

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Dated: July 19, 2026

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Chartered Accountants

IDLC Balanced Fund
Statement of Changes in Equity
For the year ended June 30, 2026

Amount in BDT

Particulars	Capital fund	Unit premium/ (discount)	Investors' Available Balance	Fair value reserve	Retained earnings	Dividend Equalization Reserve	Total equity
Opening Balance	**497,413,420**	**(37,578,879)**	**2,533**	**-**	**68,156,240**	**-**	**527,993,314**
Units Subscribed / (Redeemed) During the year, Net	27,316,170	6,000,143	-	-	-	-	33,316,313
Fair Value Reserve	-	-	-	35,328,676	-	-	35,328,675
Investors' Balance	-	-	4,908	-	-	-	4,908
Net Income During the year	-	-	-	-	80,734,688	4,300,000	85,034,688
Dividend paid During the year	-	-	-	-	(22,383,604)	-	(22,383,603)
As at June 30, 2026	**524,729,590**	**(31,578,737)**	**7,441**	**35,328,676**	**126,507,325**	**4,300,000**	**659,294,295**

Statement of Changes in Equity
For the year ended June 30, 2025

Amount in BDT

Particulars	Capital fund	Unit premium/ (discount)	Investors' Available Balance	Fair value reserve	Retained earnings	Dividend Equalization Reserve	Total equity
Opening Balance	**506,073,240**	**(36,759,824)**	**2,799**	**-**	**16,588,202**	**-**	485,904,416
Units Subscribed / (Redeemed) During the year, Net	(8,659,820)	(819,055)	-	-	-	-	(9,478,875)
Investors' Balance	-	-	(266)	-	-	-	(266)
Net Income During the year	-	-	-	-	51,568,038	-	51,568,038
As at June 30, 2025	**497,413,420**	**(37,578,879)**	**2,533**	**-**	**68,156,240**	**-**	**527,993,314**

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Chartered Accountants
DVC: 2607191363AS949179

Place: Dhaka
Dated: July 19, 2026

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

IDLC Balanced Fund
Statement of Cash Flows
For the year ended June 30, 2026

	Particulars	Notes	Amount in BDT: July 01, 2025 - June 30, 2026	Amount in BDT: July 01, 2024- June 30, 2025
A.	**Cash Flows From / (Used in) Operating Activities**			
	Capital Gain / (Loss) Realized in Cash	26	35,875,020	(813,998)
	Dividend Income Received in Cash	27	11,751,774	22,221,327
	Interest Income / Profit Realized in Cash	28	7,784,045	10,509,064
	Income from Govt. / Govt. Backed Securities		30,705,191	4,801,648
	Income against Load		7,826	-
	Advances, Deposits and Prepayments	29	(1,793,370)	(989,515)
	Payment Made for Expenses	30	(11,577,189)	(10,882,095)
	Net Cash Flows From/ (Used in) Operating Activities		**72,753,298**	**24,846,431**
B.	**Cash Flows From / (Used in) Investing Activities**			
	Investment in Marketable Securities		(513,958,074)	(154,556,297)
	Investment in Govt. / Govt. Backed Securities		(65,942,270)	(211,653,817)
	Proceeds from Sell of Govt. / Govt. Backed Securities		26,934,895	38,876,920
	Proceeds from Sell of Marketable Securities		436,749,755	289,814,425
	Net Cash Flows From/ (Used in) Investing Activities		**(116,215,693)**	**(37,518,769)**
C.	**Cash Flows From / (Used in) Financing Activities**			
	Unit Capital, Net		27,316,170	(8,659,820)
	Unit Premium / (Discount)		6,000,143	(819,055)
	Increase / (Decrease) of Payable to Investors		308,918	(380,653)
	Increase / (Decrease) of Investor's Balance		4,908	(266)
	Dividend paid for the year	31	(22,382,158)	(8)
	Net Cash Flows From/ (Used in) Financing Activities		**11,247,981**	**(9,859,803)**
D.	**Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)**		**(32,214,414)**	**(22,532,141)**
E.	Opening Cash and Cash Equivalents		96,764,116	119,296,256
F.	**Closing Cash and Cash Equivalents (D+E)**		**64,549,702**	**96,764,116**
	Net Operating Cash flow Per Unit	32	**1.39**	**0.50**

The annexed notes from 1 to 35 an integral part of these financial statements.

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Investment Corporation of Bangladesh

Member, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
IDLC Asset Management Ltd.

Compliance Officer
IDLC Asset Management Ltd.

Place: Dhaka
Dated: July 19, 2026

Tarek Rashid
ICAB Enrolment No. 1363
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ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

IDLC Balanced Fund

Notes to the Financial Statements

As at and for the year ended June 30, 2026

1.00 Introduction of the Fund and its Activities

1.01 Legal status and Key partners of the Fund

IDLC Balanced Fund (here-in-after referred to as "the Fund"), a Trust property, was established on February 05, 2017 under the Trust Act, 1882 and registered under the Registration Act, 1908 and subsequently on March 07, 2017 registered as a Mutual Fund from the Bangladesh Securities and Exchange Commission with an initial paid up capital of BDT 500 million divided into 50 million units of BDT 10 each under the Securities and Exchange Commission (Mutual Fund) Rules, 2025 as an Open End Mutual Fund vide registration no. BSEC/MUTUAL FUND/2017/77.

Investment Corporation of Bangladesh (ICB), the Trustee of the Fund, in its 170th meeting held on July 18, 2017 approved the size of the Fund to be increased upto BDT 1,500 million.

Key partners of the Fund are as Follows:

Sponsor	: **IDLC Finance PLC.**
Registered Address	: Bay's Galleria (1st Floor), 57 Gulshan Avenue, Dhaka 1212.
Trustee & Custodian	: **Investment Corporation of Bangladesh**
Registered Address	: BDBL Bhaban, 8, RAJUK Avenue, Dhaka 1000.
Asset Manager	: **IDLC Asset Management Ltd.**
Registered Address	: Symphony (Level – 04), Plot - SE (F): 9, Road - 142, Gulshan Avenue, Bir Uttam Mir Shawkat Sarak, Dhaka 1212.

1.02 Principal activities and nature of operation

IDLC Balanced Fund is an Open End Mutual Fund which is a professionally managed portfolio of equity stocks and fixed income instruments. Investors buy units of the Fund by paying an amount equivalent to the purchase price and the Asset Manager makes investments on their behalf. An unit represents a portion of the fund's holdings.

The target group of investors comprises both Institutions and Individuals. Units of the Fund can be subscribed/ redeemed through IDLC Asset Management Ltd. and authorized selling agents appointed by the Asset Manager from time to time and any other procedure as prescribed by the Asset Manager. Surrender of units is allowed only through IDLC Asset Management Ltd. or the selling agents from which the units are originally purchased.

2.00 Objectives

The objective of the IDLC Balanced Fund is to generate capital appreciation along with current income in the form of dividend from a combined portfolio of equity, debt and money market instruments.

3.00 Basis of preparation

3.01 Statement of compliance

These financial statements have been prepared in conformity with International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs), Securities and Exchange Rules, 1987, Securities and Exchange Commission (Mutual Fund) Rules, 2001, Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025 and other applicable laws and regulations.

3.02 Basis of measurement

These financial statements have been prepared on a going concern basis under historical cost convention in accordance with generally accepted accounting principles.

3.03 Functional currency and presentational currency

These financial statements are presented in Bangladeshi Taka, which is also the Fund's functional currency.

3.04 Reporting period of the Fund

The financial statements of the Fund have been prepared for the annual reporting period covering twelve months, commencing from July 01, 2025 and ending on June 30, 2026.

ZAMAN KABIR RASHID & CO. Chartered Accountants

3.05 Components of financial statements

(i) Statement of Financial Position
(ii) Statement of Profit or Loss and Other Comprehensive Income
(iii) Statement of Changes in Equity
(iv) Statement of Cash Flows
(v) Notes to the Financial Statements

4.00 Significant accounting policies

4.01 Investment policy

The Fund shall invest subject to Securities and Exchange Commission (Mutual Fund) Rules, 2001 and only in those securities, deposits and investments approved by the Bangladesh Securities and Exchange Commission and / or the Bangladesh Bank and / or the Insurance Development and Regulatory Authority (IDRA) of Bangladesh or any other competent authority in this regards.

The Fund shall not invest:

(i) less than 60% (sixty percent) of the total assets (on the basis of cost price) in capital market instruments out of which at least 50% (fifty percent) shall be invested in listed securities;
(ii) more than 30% (thirty percent) of the total assets (on the basis of cost price) in the shares, bonds, debentures and other securities of any single sector;
(iii) more than 25% (twenty five percent) of the total assets (on the basis of cost price) in the shares, bonds, debentures and other securities of any single group;
(iv) more than 40% (forty percent) of the total assets (on the basis of cost price) in Government securities;
(v) more than 10% (ten percent) of any company's total paid up capital;
(vi) more than 10% (ten percent) of the total assets (on the basis of cost price) in the shares of any single company.

4.02 Valuation policy

As per Rule 70 of Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025, the fund shall fix the valuation method for the Scheme subject to the prior approval of the Commission. The investment valuation policy of the Fund will be as follows:

Listed Securities

(i) Listed securities (other than mutual Fund) has valued at "Fair Value Through Profit or Loss" as per Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025 and 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 June 30, 2015.
(ii) Market value is determined by taking the closing quoted market price of the securities only on the Dhaka Stock Exchange on the date of valuation i.e. on June 30, 2026.
(iii) The Fund carries out the valuation of its investments in listed Treasury Bonds (T-Bonds) in accordance with applicable regulatory guidelines and relevant accounting standards to ensure fair, consistent, and transparent financial reporting. The valuation is conducted based on the following classification principles:

<u>A. Held for Trading (HFT) Classification</u>

If the bond is classified under the Held for Trading (HFT) category:

► Marked to market on a daily basis using the yield curve and amortization schedule published by Bangladesh Bank, in accordance with relevant circulars and guidelines.

► Any 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

<u>B. Held to Maturity (HTM) Classification</u>

If the bond is classified as Held to Maturity (HTM):

► Carried at amortized cost, unless there is an indication of impairment.

► Any premium or discount on acquisition is amortized over the remaining life of the instrument.

4.03 Net asset value (NAV) calculation

The Net Asset Value (NAV) per unit of the Fund is determined by dividing the net assets of the Fund by the total number of units outstanding. Net assets represent the value of total assets less total liabilities of the Fund.

Up to November 22, 2025, the Fund determined its NAV per unit on the last business day of each week in accordance with the Securities and Exchange Commission (Mutual Fund) Rules, 2001.

Following the gazette notification and effectiveness of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025 from November 12, 2025, and pursuant to Rule 72 of the said Rules, the Fund has adopted daily NAV calculation from November 23, 2025. Accordingly, the NAV of the Fund is calculated on both cost basis and fair value basis on each business day.

Total net asset value (NAV) = Total assets of the fund – Total liabilities of the fund

NAV per unit = Total NAV / No. of units outstanding.

Total Assets:	Value of all securities held in custody + Cash in hand and at bank + Value of securities receivable + Receivables from sale proceeds of investments + Dividend receivables + Interest/profit receivables + Preliminary issue expenses net of amortization + Advances given under approved heads + Any other assets.
Total Liabilities:	Value of securities payable + Purchase price of investments payable + Brokerage and custodian charges/fees payable + Fees payable to fund-related parties + Printing, publication and stationery expenses payable + Outstanding accrued expenses, including trustee fee, annual fee, audit fee and other management-related fees + Any other liabilities.

4.04 Revenue recognition

Capital Gain / Losses

Capital gains / losses are recognized on being realized based on Average Costing method.

Dividend Income

Dividend income is recognized on being declared by the investee company based on the record date as the cut off date.

Interest Income

Interest income comprises income earned from balances maintained in bank accounts, fixed deposits with banks and non-bank financial institutions, investments in listed government securities, listed corporate bonds, and other eligible interest-bearing instruments.

Interest income is recognized in the financial statements on an accrual basis, reflecting income earned during the reporting period irrespective of the timing of actual receipt.

4.05 Preliminary and issue expenses

Preliminary and issue expenses represent expenditures incurred prior to the commencement of operations and establishment of the Fund. As per Rule 77 (4) Ka of Bangladesh Securities & Exchange Commission (Mutual Fund) Rules, 2025, the expenses are being written off over a year of 7 (seven) years in a straight line method.

4.06 Management fee

The Asset Management Company is entitled to charge management fee to the Fund for investment management services in accordance with the applicable regulatory framework and the Fund's governing documents.

Up to November 22, 2025, the management fee was calculated on the basis of weekly average Net Asset Value (NAV) of the Fund, as the Fund determined its NAV per unit on the last business day of each week in accordance with the Securities and Exchange Commission (Mutual Fund) Rules, 2001.

As per the Securities and Exchange Commission (Mutual Fund) Rules, 2001, the management fee was charged at the following rates:

(i) @ 2.5% per annum of weekly average Net Asset Value (NAV) of the Fund up to BDT 50,000,000 (five crore);

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(ii) @ 2.0% per annum for additional amount of the weekly average NAV of the Fund over BDT 50,000,000 (five crore) but up to BDT 250,000,000 (twenty five crore);

(iii) @ 1.5% per annum for additional amount of the weekly average NAV of the Fund over BDT 250,000,000 (twenty five crore) but up to BDT 500,000,000 (fifty crore);

(iv) @ 1.0% per annum for additional amount of the weekly average NAV of the Fund over BDT 500,000,000 (fifty crore).

Following the gazette notification and effectiveness of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025 from November 12, 2025, and pursuant to Rule 72 of the said Rules, the Fund adopted daily NAV calculation from November 23, 2025. Accordingly, from November 23, 2025, the management fee is calculated based on the daily NAV of the Fund.

Rule 77(2) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025 has revised the slab and rate of management fee. However, the revised management fee structure shall be applied only upon completion of the required process and compliance formalities under Rule 43(10) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025. Until such compliance formalities are duly completed, the management fee shall continue to be recognized in accordance with the existing applicable fee structure.

4.07 Trustee fee

The Fund recognizes Trustee fee in accordance with the Trust Deed, applicable regulatory requirements, and governing documents of the Fund. The Trustee is entitled to an annual fee at 0.15% per annum of the Net Asset Value (NAV) of the Fund or BDT 400,000, whichever is higher, payable semi-annually in advance.

Up to November 22, 2025, the Trustee fee was calculated with reference to the weekly NAV basis followed under the Securities and Exchange Commission (Mutual Fund) Rules, 2001. Following adoption of daily NAV calculation from November 23, 2025 pursuant to Rule 72 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025, the Trustee fee is calculated with reference to the applicable daily NAV basis, where relevant.

Rule 77(4) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025 has revised the slab and rate of Trustee fee. However, the revised Trustee fee structure shall be applied only upon completion of the required process and compliance formalities under Rule 43(10) of the said Rules. Until such formalities are duly completed, the Trustee fee shall continue to be recognized in accordance with the existing applicable fee structure.

4.08 Custodian Fee

The Fund pays to the Custodian (i.e. ICB) a safe keeping fee @ 0.15% of balance securities (dematerialized and non-dematerialized) held by the Fund calculated on the basis of average month end value per annum. The fee for the Custodian services is realized in semi-annually basis.

Rule 77(4) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025 has revised the slab and rate of Custodian fee. However, the revised Custodian fee structure shall be applied only upon completion of the required process and compliance formalities under Rule 43(10) of the said Rules. Until such formalities are duly completed, the Custodian fee shall continue to be recognized in accordance with the existing applicable fee structure.

4.09 Commission Payable to Selling Agent(s)

The Fund pays commission to the authorized selling agent(s) appointed by the Asset Manager at the rate of 0.45% - 1.00% on the total sale amount of unit sales, accruable on collection basis and payable at the end of the quarter. The Selling Agent Commission is applicable for sales of unit; not on surrender of units. If individuals are appointed as selling agents by the Asset Manager, the commission payable to them will vary and fixed as per Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025. The selling agent commission may change in future with prior approval from the Trustee.

4.10 Taxation

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

4.11 BSEC Registration Fees and Annual Fees

The Fund paid BDT 1,000,000 to the Bangladesh Securities and Exchange Commission (BSEC) as registration fee in accordance with Rule 10 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025.

In addition, before the commencement of each financial year, the Fund is required to deposit an annual fee to BSEC by pay order, bank draft, or electronic fund transfer at the rate of 0.10% of the declared NAV on fair value basis or BDT 100,000, whichever is higher, in accordance with Rule 11 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025.

4.12 Dividend policy

(i) After completion of the annual accounts of the Fund, the Asset Manager shall, in accordance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025 and with the approval of the Trustee, declare cash dividend for the unit holders in line with the dividend-related provisions contained in the Prospectus or Offer Document.

As a Balanced scheme, the Fund shall distribute not less than 50% of its annual net profit as cash dividend to the unit holders after making necessary provisions, including provision for bad and doubtful investments, where applicable.

(ii) In accordance with Rule 79(3) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025, the Fund shall create a dividend equalization reserve from its income through appropriate allocation.

The amount transferred to the dividend equalization reserve shall not be less than 5% of the annual net profit of the Fund.

(iii) Before declaration of dividend, the Asset Management Company shall make a provision in consultation with the Auditor if market value of investments goes below the acquisition cost and the method of calculation of this provision will be incorporated in the notes of accounts;

(iv) Surpluses arising simply from the valuation of investments shall not be available for dividend;

(v) The declared cash dividend shall be distributed within 30 days from the date of approval by the Trustee Board, based on the payment options obtained from the unit holders. Dividend may be distributed by remitting the amount to the respective bank, MFS, or digital bank accounts of the unit holders, or by issuing cheques or dividend warrants in the name and address provided by the unit holders.

A compliance report on dividend distribution shall be submitted to the Commission, Trustee,

(vi) Before registration for transfer of ownership, a transferee shall not possess the right to any dividend declared;

(vii) While remitting dividend to the unit holders, the Fund shall issue an intimation letter to the respective unit holders stating, among others, the amount of cash dividend remitted, date of remittance, tax deducted at source, if any, and the name of the relevant bank, MFS or digital bank through which the dividend has been remitted.

(viii) A unit holder may exercise the option to receive either cash dividend or new units under the Cumulative Investment Plan (CIP) in lieu of cash dividend. Under the CIP option, new units of the Fund are issued to the unit holder equivalent to the amount of cash dividend, based on the Net Asset Value (NAV) per unit after declaration of cash dividend.

The option to receive cash dividend or new units under CIP shall remain entirely at the discretion of the unit holder, and the unit holder may change the dividend preference in accordance with the applicable procedures of the Fund.

4.13 Provisions

A provision is recognized if, as a result of a past event, the Fund has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the reporting year according to IAS 37.

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4.14 Cash and cash equivalents

Cash and cash equivalents comprise cash balances and deposits maintained with banks and non-bank financial institutions having an original maturity of three months or less from the date of acquisition.

In accordance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025, the Fund shall not deposit more than 20% of the total assets of the Scheme in any bank account, including current, savings, term deposit, or similar accounts. Further, the Fund shall not deposit more than 15% of the total assets of the Scheme with any single bank through such accounts.

Cash and cash equivalents are recognized and presented in the financial statements in accordance with the applicable accounting framework and regulatory requirements.

4.15 Unit Premium / Discount

Unit premium or discount arises from the difference between the face value of units and the applicable sale or repurchase price of the Fund.

General investors purchase units at the sale price and surrender units at the repurchase price determined by the Asset Manager. Where the sale price exceeds the face value of BDT 10 per unit, the excess amount is recognized as unit premium. Similarly, upon repurchase or redemption of units at a price higher than the face value, the corresponding portion of unit premium and Fund performance is realized by the unit holders.

Up to November 22, 2025, the Fund determined its NAV per unit on the last business day of each week in accordance with the Securities and Exchange Commission (Mutual Fund) Rules, 2001. Following the gazette notification and effectiveness of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025 from November 12, 2025, and pursuant to Rule 72 of the said Rules, the Fund adopted daily NAV calculation from November 23, 2025. Accordingly, from November 23, 2025, the Asset Manager determines the sale price and repurchase price of units at the beginning of each trading day. The sale price and repurchase price per unit are published at each sales centre, offices of sales agents, on the Asset Manager's website, and on any electronic system or platform prescribed by the Commission for the information of investors.

4.16 Departure from IFRS and IAS

The Fund has written off Preliminary and issue expenses over a year of 07 (seven) years on a straight-line method according to Rule 77 (4) Ka of Bangladesh Securities & Exchange Commission (Mutual Fund) Rules, 2025 which contradicts with Paragraph 69(a) of IAS 38 "Intangible Assets", as it states that "no intangible or other asset is recognized when expenditure on start-up activities (i.e. Start-up costs) is incurred to provide future economic benefits".

4.17 Statement of cash flows

Cash flows from operating activities have been presented under direct method according to IAS 7 "Statement of Cash Flows".

4.18 Earnings per unit

Earnings per unit has been calculated in accordance with IAS 33 "Earnings Per Share" and shown on the face of the Statement of Profit or Loss and Other Comprehensive Income.

4.19 General

Figures appearing in these financial statements have been rounded off to nearest Taka.

Comparative figures and account titles in the financial statements have been rearranged / reclassified where necessary to conform with current year's presentation.

4.20 Application of International Accounting Standards (IASs):

The Financial Statements have been prepared in compliance with requirement of IASs and IFRSs as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB) and applicable in Bangladesh. IDLC Balanced Fund applied following IASs and IFRSs:

Name of the IAS / IFRS	IAS/IFRS No.	Status
Presentation of Financial Statements	IAS 1	Applied
Statements of Cash Flows	IAS 7	Applied
Accounting Policies, Changes in Accounting Estimates and Errors	IAS 8	N/A

Events after the Reporting Period	IAS 10	Applied
Income Taxes	IAS 12	Applied
Property, Plant and Equipment	IAS 16	N/A
Employee Benefits	IAS 19	N/A
Borrowing Costs	IAS 23	N/A
Related Party Disclosures	IAS 24	Applied
Financial Instruments: Presentation	IAS 32	Applied
Provisions, Contingent Liabilities and Contingent Assets	IAS 37	Applied
Intangible Assets	IAS 38	N/A
Investment Property	IAS 40	N/A
Agriculture	IAS 41	N/A
Financial Instruments: Recognition and Measurement	IFRS 9	Applied

4.21 Application of Compliance Standards by Bangladesh Securities & Exchange Commission (BSEC):

IDLC Balanced Fund has maintained the following compliance standards mentioned in Bangladesh Securities & Exchange Commission (Mutual Fund) Rules, 2025.

Compliance Standards	Reference	Status
Minimum of 60% of total fund assets invested in capital market instruments, of which at least 50% shall be invested in listed securities	As per Clause 3.5 of Fund's Prospectous	Complied
The Fund hasn't allowed any advances or loans for any purpose.	6th Schedule (1) and Rule 68	Complied
not more than 10% of the total assets (on the basis of cost price) are invested in the shares of any single company	6th Schedule (3) and Rule 68	Complied
not more than 25% of the total assets (on the basis of cost price) are invested in the shares, bonds, debentures and other securities of any single group	6th Schedule (4) and Rule 68	Complied
not more than 40% of the total assets (on the basis of cost price) are invested in Government securities	6th Schedule (5) and Rule 68	Complied
not more than 10% of the paid-up capital of any company are invested in the shares of any company	6th Schedule (6) and Rule 68	Complied
not more than 30% of the total assets (on the basis of cost price) are invested in the shares, bonds, debentures and other securities of any single sector	6th Schedule (8) and Rule 68	Complied
Any transfers made by the Fund from one scheme to another if – → Are made at current market price of the listed securities through spot market; and → The investment objective of the scheme (which receives the securities) matches with the transferred securities	6th Schedule (9) and Rule 68	Complied
The Fund shall not deposit more than 20% of the total assets (on the basis of cost price) in any bank account, including current, savings, term deposit, or any similar account. Further, deposits with any single bank shall not exceed 15% (on the basis of cost price) of the total assets of that fund.	6th Schedule (11) and Rule 68	Complied
No cash shall be withdrawn from any bank account maintained in the name of the Mutual Fund or any of its Schemes.	6th Schedule (13) and Rule 68	Complied
Except for fees or expenses payable in accordance with the applicable Rules and governing documents, no amount shall be lent, advanced, paid, or transferred from the Mutual Fund or any of its Schemes to the Asset Manager, any Fund-related party, their directors, Chief Executive Officer, related parties, connected persons, or their respective bank accounts.	6th Schedule (14) and Rule 68	Complied
Except for preliminary issue expenses, the total regular annual expenses of the Fund shall not exceed 3.50% of the average daily net assets determined on fair value basis for the financial year	Rule 77 (06)	Complied

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		Amount in BDT	
		June 30, 2026	**June 30, 2025**
5.00 Investment in Securities at Market Price			
Investment in Listed Securities at Cost Price	5.01	262,480,183	203,177,758
		262,480,183	**203,177,758**
Add / (Less): Unrealized Gain / (Loss)		35,328,676	(12,024,678)
Investment at market value		**297,808,859**	**191,153,080**

*Please see **Annexure A** for Details calculation.*

5.01 Investment in Listed Securities at Cost Price			
Bank		122,807,324	37,114,890
Corporate Bond		7,094,589	14,318,339
Food & Allied		-	41,621,377
Pharmaceuticals & Chemicals		60,955,170	74,535,214
Telecommunication		61,667,981	35,587,939
		262,480,183	**203,177,758**

*Details are mentioned in **Annexure A.***

6.00 Investment in Govt. / Govt. Backed Securities (T-Bond)			
Investment in Govt. / Govt. Backed Securities (T-Bond)		268,064,911	229,057,537
Add: Appreciation (or Diminution) in the Fair Value of Investments		1,476,795	648,526
		269,541,707	**229,706,062**

Details are mentioned in **Annexure B.**

7.00 Interest, Dividend & Trade Receivables			
Interest Receivables	7.01	6,475,235	6,107,185
Receivables on Sale of Securities		23,537,044	2,820,725
Dividend Receivables	7.02	-	3,868,800
		30,012,279	**12,796,709**
7.01 Interest Receivables			
Term Deposits		619,800	732,860
Treasury Bond		5,855,435	5,374,324
		6,475,235	**6,107,185**
7.02 Dividend Receivables			
Marico Bangladesh Limited		-	3,868,800
		-	**3,868,800**
8.00 Advances, Deposits and Prepayments			
Annual fee - BSEC		621,456	515,592
Trustee fee		524,792	450,195
Withholding AIT Interest Income		9,003	-
		1,155,250	**965,787**
9.00 Cash and Cash Equivalents			
Bank Deposit	9.01	31,896,577	36,820,041
Term Deposit	9.02	32,653,125	59,944,075
		64,549,702	**96,764,116**

	Amount in BDT	
	June 30, 2026	June 30, 2025

9.01 Bank Deposit

Bank	Account No.	Purpose	June 30, 2026	June 30, 2025
BRAC Bank PLC.	1501203957267001	Trading	20,174,071	32,822,159
	1501203957267002	Operations	2,177,724	1,480,041
	1501203957267003	Investor	3,271,610	2,061,345
City Bank PLC.	1123351611001	Investor	5,942,440	162,136
	1123351611003	Trading	282,126	270,163
	1123351611002	Dividend	6,483	3,676
Standard Chartered Bank	02-1308406-01	Investor	42,122	20,521
Total			**31,896,577**	**36,820,041**

9.02 Term Deposit

Bank / NBFI	Tenure	June 30, 2026	June 30, 2025
Mutual Trust Bank PLC	3 Months	32,653,125	-
IDLC Finance PLC.	3 Months	-	59,944,075
Total		**32,653,125**	**59,944,075**

Details are mentioned in ***Annexure D.***

10.00 Capital Fund

	June 30, 2026	June 30, 2025
Opening Balance	497,413,420	506,073,240
Add: Units Subscribed During the year	107,851,350	41,372,620
Less: Units Redeemed During the year	(80,535,180)	(50,032,440)
	524,729,590	**497,413,420**

10.01 Capital Allotment, Net

Allotment year	Investor Category	No. of Units	Face Value	June 30, 2026	June 30, 2025
2017 - 2025	Sponsor & General Investors	49,741,342	10	497,413,420	497,413,420
2025 - 2026	General Investors	2,731,617	10	27,316,170	-
Total		**52,472,959**		**524,729,590**	**497,413,420**

All transactions were executed through Banking Channel.

*% of total holding (**Sponsor 28.4%**, **Institution 25.2** % & **Individual 46.4%**)*

11.00 Unit Premium / (Discount)

	June 30, 2026	June 30, 2025
Opening Balance	(37,578,879)	(36,759,824)
Add: Addition in Unit Premium / (Discount) due to subscription of units	17,091,455	1,389,964
Less: Subtraction in Unit Premium / (Discount) due to redemption of units	(11,091,313)	(2,209,019)
	(31,578,737)	**(37,578,879)**

12.00 Fair Value Reserve

	June 30, 2026	June 30, 2025
Opening Balance	-	-
Add: Increase / (Decrease) During the year	35,328,676	-
	35,328,676	**-**

13.00 Dividend Equalization Reserve

	June 30, 2026	June 30, 2025
Opening Balance	-	-
Add: Increase / (Decrease) During the year	4,300,000	-
	4,300,000	**-**

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			Amount in BDT	
			June 30, 2026	June 30, 2025
14.00	**Retained Earnings**			
	Opening Balance		68,156,240	16,588,202
	Less: Dividend Paid During the year		(22,383,604)	-
			45,772,636	**16,588,202**
	Add: Transfer of Net Income / (Loss) to Retained Earnings	14.01	80,734,688	51,568,038
			126,507,324	**68,156,240**
14.01	**Transfer of Net Income / (Loss) to Retained Earnings**			
	Net Income / (Loss) during the year		85,034,688	51,568,038
	Less:Transfer to Dividend Equlization Reserve		(4,300,000)	-
			80,734,688	**51,568,038**
15.00	**Fees & Commission Payables**			
	Management Fees		2,524,689	2,307,490
	Custodian Fees		512,443	412,921
	Sales Agent Commission		295,238	56,425
	Audit Fees		40,250	40,250
	CDBL Fees		37,782	18,878
			3,410,402	**2,835,964**
16.00	**Other Payables**			
	Publication and Other Operational Expenses		167	46,914
	Payable to Investors		349,964	41,046
	Payment in Process		-	465,996
	Provision for Tax		9,003	-
			359,134	**553,957**
17.00	**Unclaimed Dividend**			
	Unclaimed 2024-2025		1,457	-
	Unclaimed 2022-2023		2,509	2,520
			3,965	**2,520**
18.00	**Net Asset Value (NAV) Per Unit at Cost Value**			
	Total Asset Value at Fair Value		663,067,796	531,385,755.00
	Less: Unrealized Gain / (Loss)		35,328,676	(12,024,678)
	Total Asset Value at Cost Value		**627,739,121**	**543,410,432**
	Less: Fees & Commission Payables		3,410,402	2,835,964
	Other Payables		359,134	553,957
	Unclaimed Dividend		3,965	2,520
	Total NAV at Cost Value		**623,965,620**	**540,017,992**
	Number of Units		52,472,959	49,741,342
			11.89	**10.86**
19.00	**Net Asset Value (NAV) Per Unit at Fair Value**			
	Total Asset Value at Fair value		663,067,796	531,385,755
	Less: Fees & Commission Payables		3,410,402	2,835,964
	Other Payables		359,134	553,957
	Unclaimed Dividend		3,965	2,520
	Total NAV at Fair Value		**659,294,295**	**527,993,314**
	Number of Units		52,472,959	49,741,342
			12.56	**10.61**

		Amount in BDT	
		July 01, 2025 - June 30, 2026	July 01, 2024- June 30, 2025
20.00	**Capital Gain**		
	BRAC Bank PLC.	26,061,703	8,426,826
	Prime Bank PLC.	6,118,400	(196,877)
	The City Bank PLC	11,495,721	(1,025,615)
	Eastern Bank PLC.	75,872	(883,894)
	Pubali Bank PLC.	-	(38,379)
	LafargeHolcim Bangladesh PLC.	-	(10,437,433)
	Beximco Pharmaceuticals Ltd.	1,006,774	(1,121,743)
	Robi Axiata PLC.	(1,274,727)	(125,258)
	Square Textiles PLC.	-	(2,326,310)
	British American Tobacco Bangladesh Company Limited	(17,190,776)	-
	20Y BGTB 28/12/2042	1,796,395	-
	Grameenphone Ltd.	8,097,745	6,000,629
	Square Pharmaceuticals PLC.	-	543
	Marico Bangladesh Limited	-	280,628
	Bank Asia PLC	(973,831)	-
	LafargeHolcim Bangladesh PLC.	3,472,171	-
		38,685,447	**(1,446,883)**
	Details are mentioned in **Annexure F.**		
21.00	**Dividend Income**		
	BRAC Bank PLC.	1,582,040	1,235,147
	City Bank PLC.	1,275,000	-
	Eastern Bank PLC.	-	1,531,250
	Prime Bank PLC.	-	1,409,636
	APSCL Non-Convertible and Fully Redeemable Coupon Bearing Bond	1,516,988	2,274,103
	British American Tobacco bangladesh Company Limited	-	2,499,540
	Beximco Pharmaceuticals Ltd.	-	2,523,980
	Marico Bangladesh Limited	-	7,618,560
	Square Textiles PLC	-	776,330
	Grameenphone Ltd.	2,306,612	5,568,761
	Bank Asia PLC	1,202,334	-
	TDS Returned Prior year	-	256,020
		7,882,974	**25,693,327**
	Details are mentioned in **Annexure G.**		
22.00	**Interest Income**		
	Term Deposit	5,182,538	7,468,721
	Bank Deposit	2,488,447	2,278,062
	Treasury Bills	-	604,735
	Tresurey Bonds	32,472,914	9,208,910
		40,143,898	**19,560,428**
	Details are mentioned in **Annexure H.**		
23.00	**Publication and Other Expenses**		
	Printing and Publication Expenses	127,372	274,545
	BO Account Fee	600	1,800
	Other Operational Expense	24,442	36,677
		152,414	**313,022**

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		Amount in BDT	
		July 01, 2025 - June 30, 2026	July 01, 2024- June 30, 2025
24.00	**(Provision) / Write Back of Provision for Diminution in Value of Investments**		
	Opening Balance of Provision for Diminution in Value of Investments	12,024,678	32,232,350
	Closing Balance of Provision for Diminution in Value of Investments	-	12,024,678
	Required ► (Provision) / Write Back of Provision for the year	12,024,678	20,207,673
25.00	**Earnings Per Unit**		
	Net Income for the year	85,034,688	51,568,038
	Number of Units	52,472,959	49,741,342
		1.62	**1.04**
	***Other Comprehensive Income (OCI) is not considered for Earnings Per Unit (EPU) Calculation.*		
26.00	**Capital Gain / (Loss) realized in Cash**		
	Capital Gain / (Loss) as per P&L	**38,685,447**	**(1,446,883)**
	Add : Gain / (Loss) portion of Trade Receivable for prior year	(632,885)	632,885
	Less : (Gain) / Loss Portion of Trade Receivable for current year	(2,177,542)	-
		35,875,020	**(813,998)**
27.00	**Dividend Income Received in Cash**		
	Dividend Income from investment in securities	**7,882,974**	**25,693,327**
	Add : Prior Year Dividend Receivable	3,868,800	396,800
	Less : Current Year Dividend Receivable	-	(3,868,800)
		11,751,774	**22,221,327**
28.00	**Interest Income / Profit Realized in Cash**		
	Interest Income / Profit Realized in Cash	**7,670,985**	**9,746,783**
	Add : Prior Year Interest Income / Profit Receivable	732,860	1,495,141
	Less : Current Year Interest Income / Profit Receivable	(619,800)	(732,860)
		7,784,045	**10,509,064**
29.00	**Advances, Deposits and Prepayments**	**(1,793,370)**	**(989,515)**
30.00	**Payment Made for Expenses**		
	Total Operating Expenses	**13,710,135**	**12,446,507**
	Less : Amortization of preliminary and issue expenses	-	(60,511)
	Less : Amortization of Advance Payment (Trustee & BSEC Fee)	(1,596,253)	(1,407,198)
	Add : Prior year Operating Expense Payable	2,882,878	2,786,175
	Less : Current year operating expense payable	(3,419,571)	(2,882,878)
		11,577,189	**10,882,095**
31.00	**Dividend Paid during the year**		
	Dividend Declared during the year	**22,383,604**	**-**
	Add : Prior year Dividend Payable	2,520	2,528
	Less : Current Year Dividend Payable	(3,965)	(2,520)
		22,382,158	**8**
32.00	**Net Operating Cash Flow Per Unit**		
	Net Operating Cash Flow for the year	72,753,298	24,846,431
	Number of Units	52,472,959	49,741,342
		1.39	**0.50**
33.00	**Reconciliation of Net Profit with Cash Flows From/ (Used in) Operating Activities**		
	Net Income before provision	73,010,011	31,360,365
	Amortization charged	-	60,511
	Operating cash flow before changes in working capital	**73,010,011**	**31,420,876**

	Amount in BDT	
	July 01, 2025 - June 30, 2026	**July 01, 2024- June 30, 2025**
Changes in working capital:		
(Increase) / Decrease of Investment	(99,138,069)	(34,190,481)
(Increase) / Decrease of Advances, Deposits and Prepayments	(189,463)	(230,763)
(Increase) / Decrease of Account Receivables	(17,215,570)	(9,978,646)
Increase / (Decrease) of Account Payables	379,615	(73,978)
Increase / (Decrease) of Unclaimed Dividend	1,446	(8)
	(116,162,041)	**(44,473,876)**
Less: Non-operating items	308,918	(380,653)
Increase / (Decrease) of Payables to Investors	1,446	(8)
Increase / (Decrease) of Unclaimed Dividend	**310,364**	**(380,662)**
Less: items classified as investing activities		
Net Change in Investing Activities	**(116,215,693)**	**(37,518,769)**
Cash Flows From/ (Used in) Operating Activities	**72,753,298**	**24,846,431**

34.00 Events after the reporting period

The Board of Trustees of the Fund, at its meeting held on July 19, 2026, approved a 5.00% cash dividend, equivalent to Tk. 0.50 per unit, for the year ended June 30, 2026. The dividend was declared in compliance with the directive issued by the Bangladesh Securities and Exchange Commission (BSEC), vide Ref. No. 53.02.0000.000.201.22.0153.06.106 dated July 15, 2026

35.00 Date of authorization

The Trustee Board has authorized these financial statements for issue on **July 19, 2026**

Chairman, Trustee
Investment Corporation of Bangladesh

Member, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
IDLC Asset Management Limited

Compliance Officer
IDLC Asset Management Limited

Tarek Rashid
ICAB Enrolment No. 1363
FRC Enlistment No. CA-001-016
Partner
Zoha Zaman Kabir Rashid & Co.
Chartered Accountants
DVC: 2607191363AS949179

Place: Dhaka
Dated: July 19, 2026

ZAMAN KABIR RASHID & CO. Chartered Accountants ZOHA ZZKR

Annexure A

IDLC Balanced Fund
Details of Investment in Securities
As at June 30, 2026

A. Investment in Listed Securities — **Amount in BDT**

Sl.	Sector	Name of The Company	No. of Securities	Avg. Cost	Total Cost Price	Market Value	Total Market Price	% of Total Assets at Cost	Unrealized Gain/ (Loss)
1	Bank	BRAC Bank PLC.	1,252,277	48.68	60,957,873	65.50	82,024,144	9.71%	21,066,271
2		City Bank PLC.	2,107,500	29.35	61,849,452	32.00	67,440,000	9.85%	5,590,548
					122,807,324		**149,464,144**	**19.56%**	**26,656,819**
3	Cement	LafargeHolcim Bangladesh PLC.	196,000	50.79	9,955,120	56.00	10,976,000	1.59%	1,020,880
					9,955,120		**10,976,000**	**1.59%**	**1,020,880**
4	Corporate Bond	APSCL Non-Convertible and Fully Redeemable Coupon Bearing Bond	5,779	1,227.65	7,094,589	1,116.00	6,449,364	1.13%	(645,225)
					7,094,589		**6,449,364**	**1.13%**	**(645,225)**
5	Pharmaceuticals & Chemicals	Beximco Pharmaceuticals Ltd.	494,085	123.37	60,955,170	140.60	69,468,351	9.71%	8,513,181
					60,955,170		**69,468,351**	**9.71%**	**8,513,181**
6	Telecommunication	Robi Axiata PLC.	1,885,000	32.72	61,667,981	32.60	61,451,000	9.82%	(216,981)
					61,667,981		**61,451,000**	**9.82%**	**(216,981)**
	Sub-Total				**262,480,183**		**297,808,859**	**41.81%**	**35,328,676**

B. Investment in Initial Public Offering (IPO)

		-	0.00%	-
Sub-Total	-	-	**0.00%**	-
Grand Total	**262,480,183**	**297,808,859**	**41.81%**	**35,328,676**

Annexure B

IDLC Balanced Fund
Details of Investment in Govt. / Govt. Backed Securities (T-Bond)
As at June 30, 2026

Investment as Held to Maturity (HTM)

Amount in BDT

Sl.	Name of the	Investment Type	No. of	Purchase	Maturity	Face Value	Average	Total Cost	Yield	Average	Total Fair value	% of Total	Appreciation
1	20Y BGTB 25/01/2043	Held to Maturity (HTM)	240,000	26/Jun/24	25/Jan/43	24,000,000	72.52	17,403,720	12.79%	75.49	18,118,066	2.89%	714,345.93
2	20Y BGTB 25/01/2043	Held to Maturity (HTM)	360,000	30/Jan/25	25/Jan/43	36,000,000	77.72	27,980,100	11.92%	79.48	28,611,290	4.56%	631,190.18
3	20Y BGTB 25/01/2043	Held to Maturity (HTM)	70,000	28/Sep/25	25/Jan/43	7,000,000	93.42	6,539,512	9.68%	93.71	6,559,596	1.04%	20,084.50
4	20Y BGTB 28/07/2044	Held to Maturity (HTM)	95,000	28/Jul/24	28/Jul/44	9,500,000	100.07	9,506,831	12.74%	100.06	9,506,173	1.51%	(657.34)
5	20Y BGTB 28/07/2044	Held to Maturity (HTM)	106,000	28/Aug/24	28/Jul/44	10,600,000	100.02	10,602,385	12.74%	100.02	10,602,165	1.69%	(220.34)
6	20Y BGTB 28/07/2044	Held to Maturity (HTM)	96,000	30/Oct/24	28/Jul/44	9,600,000	100.04	9,603,734	12.74%	100.04	9,603,419	1.53%	(315.39)
7	20Y BGTB 28/12/2042	Held to Maturity (HTM)	450,000	28/Aug/25	28/Dec/42	45,000,000	89.17	40,125,060	10.30%	89.69	40,361,453	6.43%	236,393.39
8	20Y BGTB 28/05/2045	Held to Maturity (HTM)	845,000	29/May/25	28/May/45	84,500,000	100.90	85,256,275	12.12%	100.85	85,215,065	13.57%	(41,209.95)
9	20Y BGTB 28/05/2045	Held to Maturity (HTM)	424,000	25/Jun/25	28/May/45	42,400,000	98.51	41,769,597	12.44%	98.59	41,801,736	6.66%	32,139.56
10	20Y BGTB 28/05/2045	Held to Maturity (HTM)	168,000	30/Jul/25	28/May/45	16,800,000	114.75	19,277,698	10.46%	114.06	19,162,742	3.05%	(114,955.32)
								268,064,911			**269,541,707**	**42.94%**	**1,476,795**

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

Annexure C

IDLC Balanced Fund
Fees Calculation on weekly average / Daily NAV
Period : July 01, 2025 - June 30, 2026

Week / Days	Average NAV	Trustee Fee		Management Fee		Amortization of BSEC Annual Fee	
		Amount	Cumulative Amount	Amount	Cumulative Amount	Amount	Cumulative Amount
(Jul 1 - Jul 5), 2025	530,425,782	12,534	12,534	127,456	127,456	7,266	7,266
(Jul 6 - Jul 12), 2025	539,784,679	17,857	30,391	180,233	307,688	10,352	17,618
(Jul 13 - Jul 19), 2025	535,733,768	17,723	48,115	179,456	487,144	10,274	27,892
(Jul 20 - Jul 26), 2025	554,800,058	18,354	66,469	183,112	670,256	10,640	38,532
(Jul 27 - Aug 2), 2025	558,101,637	18,463	84,932	183,746	854,002	10,703	49,236
(Aug 3 - Aug 9), 2025	562,748,371	18,617	103,549	184,637	1,038,638	10,792	60,028
(Aug 10 - Aug 16), 2025	559,728,266	18,517	122,066	184,057	1,222,696	10,735	70,763
(Aug 17 - Aug 23), 2025	566,736,307	18,749	140,815	185,401	1,408,097	10,869	81,632
(Aug 24 - Aug 30), 2025	572,029,515	18,924	159,739	186,417	1,594,514	10,970	92,602
(Aug 31 - Sep 6), 2025	579,279,359	19,164	178,902	187,807	1,782,321	11,109	103,712
(Sep 7 - Sep 13), 2025	576,126,577	19,060	197,962	187,202	1,969,523	11,049	114,761
(Sep 14 - Sep 20), 2025	571,926,640	18,921	216,883	186,397	2,155,920	10,968	125,729
(Sep 21 - Sep 27), 2025	569,430,285	18,838	235,721	185,918	2,341,838	10,921	136,650
(Sep 28 - Oct 4), 2025	571,590,353	18,909	254,630	186,332	2,528,171	10,962	147,612
(Oct 5 - Oct 11), 2025	572,498,453	18,939	273,569	186,507	2,714,677	10,979	158,591
(Oct 12 - Oct 18), 2025	570,836,582	18,885	292,454	186,188	2,900,865	10,948	169,539
(Oct 19 - Oct 25), 2025	572,438,739	18,938	311,392	186,495	3,087,360	10,978	180,517
(Oct 26 - Nov 1), 2025	575,500,472	19,039	330,430	187,082	3,274,442	11,037	191,554
(Nov 2 - Nov 8), 2025	576,023,930	19,056	349,486	187,183	3,461,625	11,047	202,601
(Nov 9 - Nov 15), 2025	573,814,514	18,983	368,469	186,759	3,648,384	11,005	213,606
(Nov 16 - Nov 22), 2025	575,554,539	19,041	387,510	187,093	3,835,476	11,038	224,644
November 23, 2025	576,500,744	2,725	390,235	26,753	3,862,230	1,579	226,223
November 24, 2025	581,781,417	2,750	392,984	26,898	3,889,128	1,594	227,817
November 25, 2025	583,036,395	2,755	395,740	26,933	3,916,061	1,597	229,414
November 26, 2025	582,119,867	2,751	398,491	26,907	3,942,968	1,595	231,009
November 27, 2025	584,152,333	2,761	401,251	26,963	3,969,931	1,600	232,610
November 28, 2025	584,219,944	2,761	404,012	26,965	3,996,896	1,601	234,210
November 29, 2025	584,287,552	2,761	406,774	26,967	4,023,863	1,601	235,811
November 30, 2025	582,995,495	2,755	409,529	26,931	4,050,794	1,597	237,408
December 1, 2025	580,859,527	2,745	412,274	26,873	4,077,667	1,591	239,000
December 2, 2025	581,642,728	2,749	415,023	26,894	4,104,561	1,594	240,593
December 3, 2025	580,764,134	2,745	417,768	26,870	4,131,431	1,591	242,184
December 4, 2025	586,217,191	2,770	420,538	27,020	4,158,451	1,606	243,790
December 5, 2025	586,290,281	2,771	423,309	27,022	4,185,473	1,606	245,397
December 6, 2025	586,363,368	2,771	426,080	27,024	4,212,496	1,606	247,003
December 7, 2025	586,226,516	2,771	428,851	27,020	4,239,516	1,606	248,609
December 8, 2025	587,553,740	2,777	431,628	27,056	4,266,573	1,610	250,219
December 9, 2025	590,198,930	2,789	434,417	27,129	4,293,701	1,617	251,836
December 10, 2025	589,248,267	2,785	437,202	27,103	4,320,804	1,614	253,450
December 11, 2025	590,279,993	2,790	439,991	27,131	4,347,935	1,617	255,067
December 12, 2025	590,351,435	2,790	442,781	27,133	4,375,068	1,617	256,685
December 13, 2025	590,422,874	2,790	445,572	27,135	4,402,203	1,618	258,302
December 14, 2025	589,980,339	2,788	448,360	27,123	4,429,325	1,616	259,919
December 15, 2025	588,005,523	2,779	451,139	27,069	4,456,394	1,611	261,530
December 16, 2025	588,077,721	2,779	453,918	27,071	4,483,465	1,611	263,141
December 17, 2025	586,568,670	2,772	456,690	27,029	4,510,494	1,607	264,748
December 18, 2025	587,341,652	2,776	459,466	27,050	4,537,544	1,609	266,357
December 19, 2025	587,413,924	2,776	462,242	27,052	4,564,597	1,609	267,967
December 20, 2025	587,486,194	2,776	465,019	27,054	4,591,651	1,610	269,576
December 21, 2025	586,949,925	2,774	467,793	27,040	4,618,691	1,608	271,184
December 22, 2025	587,860,510	2,778	470,571	27,065	4,645,756	1,611	272,795
December 23, 2025	588,357,659	2,781	473,351	27,078	4,672,834	1,612	274,407

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

IDLC Balanced Fund
Fees Calculation on weekly average / Daily NAV
Period : July 01, 2025 - June 30, 2026

Week / Days	Average NAV	Trustee Fee		Management Fee		Amortization of BSEC Annual Fee	
		Amount	Cumulative Amount	Amount	Cumulative Amount	Amount	Cumulative Amount
December 24, 2025	590,194,751	2,789	476,141	27,129	4,699,963	1,617	276,024
December 25, 2025	590,268,792	2,790	478,930	27,131	4,727,093	1,617	277,641
December 26, 2025	590,342,831	2,790	481,720	27,133	4,754,226	1,617	279,258
December 27, 2025	590,416,867	2,790	484,511	27,135	4,781,361	1,618	280,876
December 28, 2025	588,852,676	2,783	487,294	27,092	4,808,452	1,613	282,489
December 29, 2025	586,035,017	2,770	490,063	27,015	4,835,467	1,606	284,095
December 30, 2025	584,467,713	2,762	492,825	26,972	4,862,439	1,601	285,696
December 31, 2025	584,542,464	2,763	495,588	26,974	4,889,413	1,601	287,297
January 1, 2026	587,012,213	2,774	498,362	27,041	4,916,454	1,608	288,906
January 2, 2026	587,087,072	2,775	501,137	27,043	4,943,498	1,608	290,514
January 3, 2026	587,161,928	2,775	503,912	27,046	4,970,543	1,609	292,123
January 4, 2026	591,423,834	2,795	506,707	27,162	4,997,705	1,620	293,743
January 5, 2026	590,721,521	2,792	509,499	27,143	5,024,848	1,618	295,362
January 6, 2026	598,135,851	2,827	512,325	27,346	5,052,195	1,639	297,000
January 7, 2026	602,445,338	2,847	515,173	27,464	5,079,659	1,651	298,651
January 8, 2026	603,135,915	2,850	518,023	27,483	5,107,142	1,652	300,303
January 9, 2026	603,210,042	2,851	520,874	27,485	5,134,627	1,653	301,956
January 10, 2026	603,284,167	2,851	523,725	27,487	5,162,114	1,653	303,609
January 11, 2026	600,408,224	2,838	526,562	27,408	5,189,523	1,645	305,254
January 12, 2026	600,134,537	2,836	529,399	27,401	5,216,924	1,644	306,898
January 13, 2026	600,545,150	2,838	532,237	27,412	5,244,336	1,645	308,543
January 14, 2026	600,508,934	2,838	535,075	27,411	5,271,747	1,645	310,188
January 15, 2026	603,773,616	2,853	537,928	27,501	5,299,248	1,654	311,843
January 16, 2026	603,851,259	2,854	540,782	27,503	5,326,751	1,654	313,497
January 17, 2026	603,928,899	2,854	543,636	27,505	5,354,255	1,655	315,152
January 18, 2026	611,057,182	2,888	546,524	27,700	5,381,956	1,674	316,826
January 19, 2026	616,025,307	2,911	549,436	27,836	5,409,792	1,688	318,513
January 20, 2026	615,169,905	2,907	552,343	27,813	5,437,605	1,685	320,199
January 21, 2026	613,219,324	2,898	555,241	27,759	5,465,364	1,680	321,879
January 22, 2026	613,636,358	2,900	558,141	27,771	5,493,135	1,681	323,560
January 23, 2026	613,712,942	2,900	561,042	27,773	5,520,908	1,681	325,242
January 24, 2026	613,789,523	2,901	563,942	27,775	5,548,683	1,682	326,923
January 25, 2026	554,451,368	2,620	566,563	26,149	5,574,832	1,519	328,442
January 26, 2026	555,496,513	2,625	569,188	26,178	5,601,010	1,522	329,964
January 27, 2026	560,269,054	2,648	571,836	26,309	5,627,319	1,535	331,499
January 28, 2026	565,693,518	2,673	574,509	26,457	5,653,777	1,550	333,049
January 29, 2026	564,392,765	2,667	577,177	26,422	5,680,198	1,546	334,595
January 30, 2026	564,460,792	2,668	579,844	26,424	5,706,622	1,546	336,142
January 31, 2026	564,528,816	2,668	582,512	26,425	5,733,047	1,547	337,688
February 1, 2026	569,086,540	2,690	585,202	26,550	5,759,598	1,559	339,247
February 2, 2026	573,179,314	2,709	587,911	26,662	5,786,260	1,570	340,818
February 3, 2026	571,670,305	2,702	590,612	26,621	5,812,881	1,566	342,384
February 4, 2026	571,738,632	2,702	593,314	26,623	5,839,504	1,566	343,950
February 5, 2026	568,969,799	2,689	596,003	26,547	5,866,051	1,559	345,509
February 6, 2026	569,037,956	2,689	598,693	26,549	5,892,600	1,559	347,068
February 7, 2026	569,106,110	2,690	601,382	26,551	5,919,151	1,559	348,627
February 8, 2026	569,298,318	2,691	604,073	26,556	5,945,707	1,560	350,187
February 9, 2026	575,992,320	2,722	606,795	26,740	5,972,447	1,578	351,765
February 10, 2026	581,064,741	2,746	609,541	26,878	5,999,325	1,592	353,357
February 11, 2026	581,131,881	2,746	612,288	26,880	6,026,205	1,592	354,949
February 12, 2026	581,199,020	2,747	615,034	26,882	6,053,088	1,592	356,542
February 13, 2026	581,266,156	2,747	617,781	26,884	6,079,972	1,593	358,134
February 14, 2026	581,333,289	2,747	620,529	26,886	6,106,857	1,593	359,727
February 15, 2026	593,385,013	2,804	623,333	27,216	6,134,073	1,626	361,353

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

IDLC Balanced Fund
Fees Calculation on weekly average / Daily NAV
Period : July 01, 2025 - June 30, 2026

Week / Days	Average NAV	Trustee Fee		Management Fee		Amortization of BSEC Annual Fee	
		Amount	Cumulative Amount	Amount	Cumulative Amount	Amount	Cumulative Amount
February 16, 2026	591,395,228	2,795	626,128	27,162	6,161,235	1,620	362,973
February 17, 2026	590,371,831	2,790	628,918	27,133	6,188,368	1,617	364,590
February 18, 2026	591,973,926	2,798	631,716	27,177	6,215,546	1,622	366,212
February 19, 2026	592,893,434	2,802	634,518	27,203	6,242,748	1,624	367,837
February 20, 2026	592,957,842	2,802	637,320	27,204	6,269,953	1,625	369,461
February 21, 2026	593,022,247	2,803	640,123	27,206	6,297,159	1,625	371,086
February 22, 2026	597,165,125	2,822	642,945	27,320	6,324,478	1,636	372,722
February 23, 2026	601,449,835	2,842	645,788	27,437	6,351,915	1,648	374,370
February 24, 2026	604,615,607	2,857	648,645	27,524	6,379,439	1,656	376,026
February 25, 2026	610,320,789	2,884	651,529	27,680	6,407,119	1,672	377,698
February 26, 2026	613,946,194	2,902	654,431	27,779	6,434,898	1,682	379,380
February 27, 2026	614,010,371	2,902	657,333	27,781	6,462,680	1,682	381,063
February 28, 2026	614,074,546	2,902	660,235	27,783	6,490,462	1,682	382,745
March 1, 2026	607,672,772	2,872	663,107	27,607	6,518,070	1,665	384,410
March 2, 2026	610,506,778	2,885	665,992	27,685	6,545,755	1,673	386,082
March 3, 2026	594,380,953	2,809	668,801	27,243	6,572,998	1,628	387,711
March 4, 2026	595,821,408	2,816	671,617	27,283	6,600,281	1,632	389,343
March 5, 2026	587,698,307	2,777	674,394	27,060	6,627,341	1,610	390,953
March 6, 2026	587,764,042	2,778	677,172	27,062	6,654,403	1,610	392,564
March 7, 2026	587,829,775	2,778	679,950	27,064	6,681,467	1,610	394,174
March 8, 2026	573,372,070	2,710	682,660	26,668	6,708,135	1,571	395,745
March 9, 2026	586,566,538	2,772	685,432	27,029	6,735,164	1,607	397,352
March 10, 2026	594,328,634	2,809	688,241	27,242	6,762,406	1,628	398,980
March 11, 2026	593,087,863	2,803	691,044	27,208	6,789,614	1,625	400,605
March 12, 2026	597,753,828	2,825	693,869	27,336	6,816,950	1,638	402,243
March 13, 2026	597,820,530	2,825	696,694	27,338	6,844,287	1,638	403,881
March 14, 2026	597,887,230	2,826	699,520	27,339	6,871,626	1,638	405,519
March 15, 2026	591,740,965	2,797	702,317	27,171	6,898,797	1,621	407,140
March 16, 2026	593,110,899	2,803	705,120	27,209	6,926,006	1,625	408,765
March 17, 2026	593,178,478	2,803	707,923	27,210	6,953,216	1,625	410,390
March 18, 2026	593,246,054	2,804	710,727	27,212	6,980,429	1,625	412,016
March 19, 2026	593,313,628	2,804	713,531	27,214	7,007,643	1,626	413,641
March 20, 2026	593,381,199	2,804	716,335	27,216	7,034,859	1,626	415,267
March 21, 2026	593,448,768	2,805	719,140	27,218	7,062,076	1,626	416,893
March 22, 2026	593,516,334	2,805	721,945	27,220	7,089,296	1,626	418,519
March 23, 2026	593,583,899	2,805	724,750	27,221	7,116,517	1,626	420,145
March 24, 2026	590,047,119	2,789	727,539	27,125	7,143,642	1,617	421,762
March 25, 2026	591,165,112	2,794	730,332	27,155	7,170,797	1,620	423,381
March 26, 2026	591,232,716	2,794	733,127	27,157	7,197,954	1,620	425,001
March 27, 2026	591,300,317	2,795	735,921	27,159	7,225,113	1,620	426,621
March 28, 2026	591,367,916	2,795	738,716	27,161	7,252,274	1,620	428,241
March 29, 2026	587,190,281	2,775	741,491	27,046	7,279,320	1,609	429,850
March 30, 2026	583,558,412	2,758	744,249	26,947	7,306,267	1,599	431,449
March 31, 2026	580,067,445	2,741	746,990	26,851	7,333,118	1,589	433,038
April 1, 2026	590,342,970	2,790	749,780	27,133	7,360,251	1,617	434,655
April 2, 2026	586,908,300	2,774	752,554	27,039	7,387,289	1,608	436,263
April 3, 2026	586,976,833	2,774	755,328	27,040	7,414,330	1,608	437,871
April 4, 2026	587,045,363	2,774	758,103	27,042	7,441,372	1,608	439,480
April 5, 2026	581,500,967	2,748	760,851	26,890	7,468,263	1,593	441,073
April 6, 2026	585,987,941	2,769	763,620	27,013	7,495,276	1,605	442,678
April 7, 2026	589,851,602	2,788	766,408	27,119	7,522,395	1,616	444,294
April 8, 2026	600,086,499	2,836	769,244	27,400	7,549,795	1,644	445,938
April 9, 2026	596,016,651	2,817	772,061	27,288	7,577,083	1,633	447,571
April 10, 2026	596,085,084	2,817	774,878	27,290	7,604,373	1,633	449,205

ZAMAN KABIR RASHID & CO. Chartered Accountants

IDLC Balanced Fund
Fees Calculation on weekly average / Daily NAV
Period : July 01, 2025 - June 30, 2026

Week / Days	Average NAV	Trustee Fee		Management Fee		Amortization of BSEC Annual Fee	
		Amount	Cumulative Amount	Amount	Cumulative Amount	Amount	Cumulative Amount
April 11, 2026	596,153,514	2,817	777,695	27,292	7,631,665	1,633	450,838
April 12, 2026	598,787,666	2,830	780,525	27,364	7,659,029	1,641	452,478
April 13, 2026	593,187,515	2,803	783,328	27,211	7,686,239	1,625	454,103
April 14, 2026	593,256,820	2,804	786,132	27,213	7,713,452	1,625	455,729
April 15, 2026	592,758,693	2,801	788,934	27,199	7,740,651	1,624	457,353
April 16, 2026	596,701,549	2,820	791,754	27,307	7,767,958	1,635	458,988
April 17, 2026	596,772,943	2,820	794,574	27,309	7,795,267	1,635	460,623
April 18, 2026	596,837,077	2,821	797,395	27,311	7,822,577	1,635	462,258
April 19, 2026	597,108,020	2,822	800,217	27,318	7,849,895	1,636	463,894
April 20, 2026	596,507,665	2,819	803,036	27,302	7,877,197	1,634	465,528
April 21, 2026	597,778,920	2,825	805,861	27,336	7,904,533	1,638	467,166
April 22, 2026	600,252,156	2,837	808,698	27,404	7,931,937	1,645	468,810
April 23, 2026	599,088,588	2,831	811,529	27,372	7,959,310	1,641	470,452
April 24, 2026	599,166,732	2,832	814,361	27,374	7,986,684	1,642	472,093
April 25, 2026	599,244,874	2,832	817,193	27,377	8,014,061	1,642	473,735
April 26, 2026	599,731,104	2,834	820,027	27,390	8,041,451	1,643	475,378
April 27, 2026	599,546,912	2,833	822,861	27,385	8,068,835	1,643	477,021
April 28, 2026	597,801,550	2,825	825,686	27,337	8,096,172	1,638	478,658
April 29, 2026	597,644,886	2,824	828,510	27,333	8,123,505	1,637	480,296
April 30, 2026	596,933,134	2,821	831,331	27,313	8,150,818	1,635	481,931
May 1, 2026	597,006,084	2,821	834,153	27,315	8,178,134	1,636	483,567
May 2, 2026	597,079,030	2,822	836,975	27,317	8,205,451	1,636	485,203
May 3, 2026	597,833,273	2,825	839,800	27,338	8,232,789	1,638	486,841
May 4, 2026	596,842,648	2,821	842,621	27,311	8,260,099	1,635	488,476
May 5, 2026	603,958,857	2,854	845,475	27,506	8,287,605	1,655	490,130
May 6, 2026	604,353,251	2,856	848,331	27,517	8,315,122	1,656	491,786
May 7, 2026	605,018,004	2,859	851,191	27,535	8,342,656	1,658	493,444
May 8, 2026	605,094,818	2,860	854,050	27,537	8,370,193	1,658	495,102
May 9, 2026	605,171,630	2,860	856,910	27,539	8,397,732	1,658	496,760
May 10, 2026	603,072,954	2,850	859,760	27,481	8,425,214	1,652	498,412
May 11, 2026	601,478,515	2,843	862,603	27,438	8,452,651	1,648	500,060
May 12, 2026	601,107,935	2,841	865,444	27,428	8,480,079	1,647	501,707
May 13, 2026	602,621,043	2,848	868,292	27,469	8,507,548	1,651	503,358
May 14, 2026	601,150,364	2,841	871,133	27,429	8,534,977	1,647	505,005
May 15, 2026	601,227,040	2,841	873,974	27,431	8,562,408	1,647	506,652
May 16, 2026	601,303,714	2,842	876,816	27,433	8,589,841	1,647	508,299
May 17, 2026	604,579,928	2,857	879,673	27,523	8,617,363	1,656	509,956
May 18, 2026	605,200,724	2,860	882,534	27,540	8,644,903	1,658	511,614
May 19, 2026	605,978,926	2,864	885,398	27,561	8,672,464	1,660	513,274
May 20, 2026	605,679,208	2,862	888,260	27,553	8,700,017	1,659	514,933
May 21, 2026	610,126,961	2,883	891,143	27,675	8,727,692	1,672	516,605
May 22, 2026	610,204,284	2,884	894,027	27,677	8,755,369	1,672	518,277
May 23, 2026	616,282,531	2,913	896,940	27,843	8,783,212	1,688	519,965
May 24, 2026	617,354,353	2,918	899,857	27,873	8,811,085	1,691	521,657
May 25, 2026	617,429,256	2,918	902,775	27,875	8,838,959	1,692	523,348
May 26, 2026	617,504,156	2,918	905,694	27,877	8,866,836	1,692	525,040
May 27, 2026	617,579,053	2,919	908,613	27,879	8,894,715	1,692	526,732
May 28, 2026	617,653,948	2,919	911,532	27,881	8,922,596	1,692	528,424
May 29, 2026	617,728,840	2,919	914,451	27,883	8,950,479	1,692	530,116
May 30, 2026	617,803,729	2,920	917,371	27,885	8,978,364	1,693	531,809
May 31, 2026	617,878,616	2,920	920,291	27,887	9,006,251	1,693	533,502
June 1, 2026	620,897,637	2,934	923,225	27,970	9,034,221	1,701	535,203
June 2, 2026	622,178,709	2,940	926,166	28,005	9,062,226	1,705	536,908
June 3, 2026	620,454,230	2,932	929,098	27,958	9,090,183	1,700	538,607

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

IDLC Balanced Fund
Fees Calculation on weekly average / Daily NAV
Period : July 01, 2025 - June 30, 2026

Week / Days	Average NAV	Trustee Fee		Management Fee		Amortization of BSEC Annual Fee	
		Amount	Cumulative Amount	Amount	Cumulative Amount	Amount	Cumulative Amount
June 4, 2026	626,003,531	2,959	932,056	28,110	9,118,293	1,715	540,323
June 5, 2026	626,069,428	2,959	935,015	28,111	9,146,405	1,715	542,038
June 6, 2026	626,135,322	2,959	937,974	28,113	9,174,518	1,715	543,753
June 7, 2026	627,806,563	2,967	940,941	28,159	9,202,677	1,720	545,473
June 8, 2026	624,769,092	2,953	943,894	28,076	9,230,753	1,712	547,185
June 9, 2026	624,928,284	2,953	946,848	28,080	9,258,833	1,712	548,897
June 10, 2026	625,428,280	2,956	949,803	28,094	9,286,927	1,714	550,611
June 11, 2026	625,236,972	2,955	952,758	28,089	9,315,016	1,713	552,324
June 12, 2026	625,302,763	2,955	955,713	28,090	9,343,106	1,713	554,037
June 13, 2026	625,368,551	2,956	958,669	28,092	9,371,198	1,713	555,750
June 14, 2026	632,238,720	2,988	961,657	28,281	9,399,479	1,732	557,482
June 15, 2026	635,348,130	3,003	964,660	28,366	9,427,845	1,741	559,223
June 16, 2026	633,206,240	2,993	967,652	28,307	9,456,152	1,735	560,958
June 17, 2026	638,253,165	3,016	970,668	28,445	9,484,597	1,749	562,706
June 18, 2026	643,587,519	3,042	973,710	28,591	9,513,188	1,763	564,470
June 19, 2026	643,653,807	3,042	976,752	28,593	9,541,782	1,763	566,233
June 20, 2026	643,720,093	3,042	979,794	28,595	9,570,377	1,764	567,997
June 21, 2026	645,869,367	3,052	982,847	28,654	9,599,031	1,770	569,766
June 22, 2026	643,192,354	3,040	985,886	28,581	9,627,611	1,762	571,528
June 23, 2026	646,533,194	3,056	988,942	28,672	9,656,283	1,771	573,300
June 24, 2026	645,622,429	3,051	991,993	28,647	9,684,931	1,769	575,069
June 25, 2026	645,060,407	3,049	995,042	28,632	9,713,562	1,767	576,836
June 26, 2026	645,126,968	3,049	998,091	28,634	9,742,196	1,767	578,603
June 27, 2026	645,193,527	3,049	1,001,140	28,635	9,770,831	1,768	580,371
June 28, 2026	654,586,342	3,094	1,004,233	28,893	9,799,724	1,793	582,164
June 29, 2026	660,682,996	3,122	1,007,356	29,060	9,828,784	1,810	583,974
June 30, 2026	659,334,443	3,116	1,010,472	29,023	9,857,807	1,806	585,781

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

Annexure D

IDLC Balanced Fund
FDR Schedule
As at June 30, 2026

Sl. No.	Instrument No	Deposited Bank	Rate	Opening / Renewal Date	Maturity Date	Principle Amount
1	1306011648833	Mutual Trust Bank PLC	9.50%	18-Apr-26	18-Jul-26	7,038,281
2	1306011648842	Mutual Trust Bank PLC	9.50%	18-Apr-26	18-Jul-26	7,038,281
3	1306011648851	Mutual Trust Bank PLC	9.50%	18-Apr-26	18-Jul-26	7,038,281
4	1306011648860	Mutual Trust Bank PLC	9.50%	18-Apr-26	18-Jul-26	7,038,281
5	1306011753728	Mutual Trust Bank PLC	9.50%	8-Apr-26	8-Jul-26	4,500,000
Total Amount						**32,653,125**

ZOHA ZAMAN KABIR RASHID & CO. ★ Chartered Accountants

Annexure E

IDLC Balanced Fund
Custodian Fee Calculation
Period : July 01, 2025 - June 30, 2026

Period	Listed	Non Listed	Total	Fee (%)	Cust. Fee	VAT 15%	Inc. VAT
July'2025	459,729,794	69,944,075	529,673,869	0.15%	64,226	9,634	73,860
August'2025	473,794,449	71,469,932	545,264,381	0.15%	66,417	9,963	76,380
September'2025	471,591,283	71,704,932	543,296,215	0.15%	73,278	10,992	84,270
October'2025	486,450,359	58,778,079	545,228,438	0.15%	69,198	10,380	79,578
November'2025	504,560,323	44,227,242	548,787,565	0.15%	70,257	10,539	80,796
December'2025	489,468,470	44,227,242	533,695,711	0.15%	75,324	11,299	86,622
January'2026	511,794,792	27,500,000	539,294,792	0.15%	73,833	11,075	84,908
February'2026	566,248,609	27,500,000	593,748,609	0.15%	69,054	10,358	79,412
March'2026	517,579,805	27,500,000	545,079,805	0.15%	78,089	11,713	89,803
April'2026	504,734,349	32,653,125	537,387,474	0.15%	71,260	10,689	81,949
May'2026	518,687,586	32,653,125	551,340,711	0.15%	71,133	10,670	81,803
June'2026	567,350,565	32,653,125	600,003,690	0.15%	75,439	11,316	86,755
					857,508	**128,626**	**986,134**

Details of CDBL Expenses
Period : July 01, 2025 - June 30, 2026

Particulars	Amount
CDS Bill & CDBL Connectivity Expense - July' 2025	12,541
CDS Bill & CDBL Connectivity Expense - Aug' 2025	21,655
CDS Bill & CDBL Connectivity Expense - Sep' 2025	11,732
CDS Bill & CDBL Connectivity Expense - Oct' 2025	6,205
CDS Bill & CDBL Connectivity Expense - Nov' 2025	9,340
CDS Bill & CDBL Connectivity Expense - Dec' 2025	8,890
CDS Bill & CDBL Connectivity Expense - Jan' 2026	7,592
CDS Bill & CDBL Connectivity Expense -Feb' 2026	15,069
CDS Bill & CDBL Connectivity Expense - Mar' 2026	10,951
CDS Bill & CDBL Connectivity Expense - Apr' 2026	29,884
CDS Bill & CDBL Connectivity Expense - May' 2026	9,732
CDS Bill & CDBL Connectivity Expense - June' 2026	29,782
CDBL Annual Fee 2025-26	52,900
	226,273

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

Annexure- F

IDLC Balanced Fund

Capital Gain / (Loss) Statement

Period : July 01, 2025 - June 30, 2026

SL NO	NAME OF SECURITIES	NO OF SECURITIES	AVERAGE COST	TOTAL COST PRICE	AVERAGE SALE PRICE	TOTAL SALE PRICE	GAIN/(LOSS)
1	Eastern Bank PLC.	798,125	26.62	21,242,653	26.71	21,318,525	75,872
2	Prime Bank PLC.	1,410,450	27.88	39,330,234	32.22	45,448,634	6,118,400
3	British American Tobacco Bangladesh Company Limited	83,318	499.55	41,621,377	293.22	24,430,602	(17,190,776)
4	BRAC Bank PLC.	751,050	40.69	30,561,178	75.39	56,622,881	26,061,703
5	The City Bank PLC.	4,836,814	26.24	126,903,936	28.61	138,399,657	11,495,721
6	Grameenphone Ltd.	209,692	263.83	55,323,414	302.45	63,421,159	8,097,745
7	Beximco Pharmaceuticals Ltd.	226,710	122.98	27,879,859	127.42	28,886,633	1,006,774
8	20Y BGTB 28/12/2042	325,000	83.54	27,150,185	89.07	28,946,580	1,796,395
9	Robi Axiata PLC.	570,000	32.18	18,340,772	29.94	17,066,044	(1,274,727)
10	Bank Asia PLC.	2,414,732	19.92	48,112,571	19.52	47,138,740	(973,831)
11	LafargeHolcim Bangladesh PLC.	847,000	50.79	43,020,339	54.89	46,492,510	3,472,171
				479,486,518		**518,171,965**	**38,685,447**

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

Annexure- G

IDLC Balanced Fund
Dividend Income Statement
Period : July 01, 2025 - June 30, 2026

SL NO	NAME OF SECURITIES	RECORD DATE	NO. OF SHARE	FACE VALUE	TOTAL FACE VALUE AMOUNT	% OF DIVIDEND PER SHARE	TOTAL DIVIDEND	CASH RECEIVED DIVIDEND	DIVIDEND RECEIVABLE
1	APSCL Non-Convertible and Fully Redeemable Coupon Bearing Bond	7-Jul-25	5,779	2500	14,447,500	5.25%	758,494	758,494	-
2	Grameenphone Ltd.	13-Aug-25	209,692	10	2,096,920	110%	2,306,612	2,306,612	-
3	APSCL Non-Convertible and Fully Redeemable Coupon Bearing Bond	4-Jan-26	5,779	2,500	14,447,500	5.25%	758,494	758,494	-
4	Bank Asia PLC.	20-May-26	1,414,500	10	14,145,000	8.50%	1,202,334	1,202,334	-
5	BRAC Bank PLC.	17-May-26	1,054,676	10	10,546,760	15.00%	1,582,040	1,582,040	-
6	City Bank PLC.	3-May-26	850,000	10	8,500,000	15.00%	1,275,000	1,275,000	-
	TOTAL						**7,882,974**	**7,882,974**	**-**

Zaman Kabir Rashid & Co. Chartered Accountants

Annexure- H

IDLC Balanced Fund
Interest Income & Receivable Statement
Period : July 01, 2025 - June 30, 2026

A) INTEREST INCOME AND RECEIVABLE ON BANK ACCOUNT:

SL NO	BANK / INSTITUTION NAME	BRANCH	ACCOUNT NO	Purpose	RATE	AMOUNT	CASH RECEIVED	RECEIVABLE AMOUNT
1	BRAC Bank PLC.	Gulshan	1501203957267001	Investor	7.50%	1,619,951	1,619,951	-
2	BRAC Bank PLC.	Gulshan	1501203957267002	Operations	7.50%	40,239	40,239	-
3	BRAC Bank PLC.	Gulshan	1501203957267003	Trading	7.50%	689,618	689,618	-
4	The City Bank PLC.	Gulshan	1123351611001	Investor	5.00%	117,527	117,527	-
5	The City Bank PLC.	Gulshan	1123351611003	Trading	5.00%	13,848	13,848	-
6	The City Bank PLC.	Gulshan	1123351611002	Dividend	5.00%	7,263	7,263	-
7	Standard Chartered Bank	Gulshan	02-1308406-01	Investor	0.00%	-	-	-
Total Amount						**2,488,446**	**2,488,446**	**-**

B) INTEREST INCOME AND RECEIVABLE ON FDRs:

SL NO	BANK / INSTITUTION NAME	BRANCH	ACCOUNT NO	TYPE	RATE	AMOUNT	CASH RECEIVED	RECEIVABLE AMOUNT
1	IDLC Finance PLC	Corporate	10252236450713	FDR	10.10%	314,161	314,161	-
2	IDLC Finance PLC	Corporate	10252236450720	FDR	10.10%	278,756	278,756	-
3	IDLC Finance PLC	Corporate	10252236450721	FDR	10.10%	278,756	278,756	-
4	IDLC Finance PLC	Corporate	10252236450722	FDR	10.10%	278,756	278,756	-
5	IDLC Finance PLC	Corporate	10252236450723	FDR	10.10%	208,489	208,489	-
6	IDLC Finance PLC	Corporate	10252236450726	FDR	10.10%	234,742	234,742	-
7	IDLC Finance PLC	Corporate	10252236450727	FDR	10.10%	259,068	259,068	-
8	IDLC Finance PLC	Corporate	10252236450728	FDR	10.10%	259,068	259,068	-
9	IDLC Finance PLC	Corporate	10252236450729	FDR	10.75%	186,483	186,483	-
10	IDLC Finance PLC	Corporate	10252236450730	FDR	10.75%	185,830	185,830	-
11	IDLC Finance PLC	Corporate	10252236450731	FDR	10.75%	246,739	246,739	-
12	IDLC Finance PLC	Corporate	10252236450704	FDR	11.50%	315,608	315,608	-
13	IDLC Finance PLC	Corporate	10252236450717	FDR	11.50%	176,995	176,995	-
14	IDLC Finance PLC	Corporate	10252236450724	FDR	11.50%	343,080	343,080	-
15	IDLC Finance PLC	Corporate	10252236450725	FDR	11.50%	343,080	343,080	-
16	Mutual Trust Bank PLC	Corporate	1306011648833	FDR	9.50%	293,294	163,281	130,012
17	Mutual Trust Bank PLC	Corporate	1306011648842	FDR	9.50%	293,294	163,281	130,012
18	Mutual Trust Bank PLC	Corporate	1306011648851	FDR	9.50%	293,294	163,281	130,012
19	Mutual Trust Bank PLC	Corporate	1306011648860	FDR	9.50%	293,294	163,281	130,012
20	Mutual Trust Bank PLC	Corporate	1306011753728	FDR	9.50%	99,750	-	99,750
Total Amount						**5,182,538**	**4,562,738**	**619,800**

C) COUPON ON BOND:

SL NO	NAME OF INSTRUMENT	INSTRUMENT NUMBER	TOTAL FACE VALUE OF INSTRUMENT	PURCHASE DATE	MATURITY DATE	LAST COUPON DATE	NEXT COUPON DATE	COUPON RATE (%)	INTEREST ON BOND	PRIOR PERIOD RECEIVABLE	HOLDING PERIOD INTEREST	CASH RECEIVED	RECEIVABLE AMOUNT
1	20Y BGTB 25/01/2043	BD0943281206	24,000,000	26-Jun-24	25-Jan-43	25-Jan-26	25-Jul-26	8.89%	2,133,696	925,250	-	2,133,600	925,346
2	20Y BGTB 25/01/2043	BD0943281206	36,000,000	30-Jan-25	25-Jan-43	25-Jan-26	25-Jul-26	8.89%	3,209,530	1,379,177	-	3,200,400	1,388,307
3	20Y BGTB 25/01/2043	BD0943281206	7,000,000	28-Sep-25	25-Jan-43	25-Jan-26	25-Jul-26	8.89%	470,837	-	109,917	311,150	269,604
4	20Y BGTB 28/07/2044	BD0944051202	9,500,000	28-Jul-24	28-Jul-44	28-Jan-26	28-Jul-26	12.75%	1,211,249	515,282	-	1,211,250	515,282
5	20Y BGTB 28/07/2044	BD0944051202	10,600,000	28-Aug-24	28-Jul-44	28-Jan-26	28-Jul-26	12.75%	1,351,499	574,947	-	1,351,499	574,947
6	20Y BGTB 28/07/2044	BD0944051202	9,600,000	30-Oct-24	28-Jul-44	28-Jan-26	28-Jul-26	12.75%	1,224,002	520,708	-	1,224,001	520,709
7	20Y BGTB 28/12/2042	BD0942241201	32,500,000	26-Feb-25	28-Dec-42	28-Dec-25	28-Jun-26	8.95%	1,009,277	23,886	-	1,033,163	-
8	20Y BGTB 28/12/2042	BD0942241201	45,000,000	28-Aug-25	28-Dec-42	28-Jun-26	28-Dec-26	8.95%	3,389,263	-	671,250	4,027,500	33,013
9	20Y BGTB 28/05/2045	BD0945461202	84,500,000	29-May-25	28-May-45	28-May-26	28-Nov-26	12.24%	10,344,662	955,585	-	10,342,800	957,447
10	20Y BGTB 28/05/2045	BD0945461202	42,400,000	25-Jun-25	28-May-45	28-May-26	28-Nov-26	12.24%	5,190,695	479,489	-	5,189,760	480,424
11	20Y BGTB 28/05/2045	BD0945461202	16,800,000	30-Jul-25	28-May-45	28-May-26	28-Nov-26	12.24%	1,894,644	-	352,033	2,056,320	190,357
									31,429,353	**5,374,324**	**1,133,200**	**32,081,443**	**5,855,435**

ZOHA ZAMAN KABIR RASHID & CO. ★ Chartered Accountants

Annexure I

IDLC Balanced Fund
As at June 30, 2026
Disclosure under Rule - 81, 7th Sechedule, Para-7 of Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025

Particular		**June 30, 2026**	**June 30, 2025**	**June 30, 2024**
(a)	Net Asset Value per unit at Cost Value	11.89	10.86	10.24
(b)	Net Asset Value per unit at Fair Value	12.56	10.61	9.60
(c)	Per unit income at below manner -			
	i) gain / (loss) or other income from sale of investments;	0.74	(0.03)	(0.13)
	ii) dividend, profit or interest received from investments;	0.92	0.91	0.54
	iii) profit from sale of investments to third parties;	-	-	-
	iv) transfer from reserves of the prior year to revenue;	-	-	-
(d)	Per Unit Expense	0.26	0.25	0.28
(e)	Per unit provision / (write back of provision) for diminution value of Investment	(0.23)	(0.41)	0.55
(f)	Weighted Average Earning per unit **	2.37	1.04	(0.41)
(g)	Per unit decrease in value due to unrecognized provision for diminution value of investment (if any)	-	-	-
(h)	Highest Purchase / Surrender Price per unit during the year	12.59	9.64	10.28
(i)	Lowest Purchase / Surrender Price per unit during the year	10.59	10.77	9.18

*** Note: The Weighted Average Earnings per Unit (EPU) has been calculated only for the current financial year. The corresponding figures for the previous two financial years have not been restated, as those amounts have already been audited and cannot be revised due to compliance requirements. Accordingly, the comparative figures are presented based on the previously reported Net Income / (Loss) per Unit.*

ZAMAN KABIR RASHID & CO. Chartered Accountants