

IDLC Balanced Fund

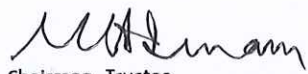
As at and for the period ended September 30, 2026

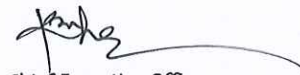
IDLC Balanced Fund
Statement of Financial Position
As at September 30, 2026

Particulars	Notes	Amount in BDT	
		September 30, 2026	June 30, 2026
ASSETS			
Non Current Asset			
		-	-
Current Asset			
Investment in Securities at Market Price	4	338,568,675	297,808,859
Investment in Govt./Govt. Backed Securities (T-Bond)	5	174,934,319	269,541,707
Investment in Govt./Govt. Backed Securities (T-Bill)	6	7,179,826	-
Interest, Dividend & Trade Receivables	7	36,471,129	30,012,279
Advances, Deposits and Prepayments	8	775,193	1,155,250
Cash and Cash Equivalents	9	136,620,158	64,549,702
		694,549,300	663,067,796
Total Assets		694,549,300	663,067,796
UNITHOLDERS' EQUITY			
Capital Fund	10	557,762,710	524,729,590
Unit Premium / (Discount)	11	(24,533,170)	(31,578,737)
Investors' Available Balance		10,185	7,441
Fair Value Reserve	12	17,327,364	35,328,676
Dividend Equalization Reserve	13	4,300,000	4,300,000
Retained Earnings	14	135,115,077	126,507,324
Total Equity		689,982,166	659,294,295
LIABILITIES			
Non Current Liabilities			
		-	-
Current Liabilities			
Fees & Commission Payables	15	3,797,142	3,410,402
Other Payables	16	764,821	359,134
Unclaimed Dividend	17	5,170	3,965
		4,567,133	3,773,501
Total Liabilities		4,567,133	3,773,501
Total Equity and Liabilities		694,549,300	663,067,796
Net Asset Value (NAV) Per Unit			
At Cost Value	18	12.06	11.89
At Fair Value	19	12.37	12.56

The annexed notes from 1 to 34 an integral part of these financial statements.

The financial statements were approved by the Board of Trustees on October 27, 2026 and were signed on its behalf by:


Chairman, Trustee
Investment Corporation of Bangladesh


Chief Executive Officer
IDLC Asset Management Limited




Member, Trustee
Investment Corporation of Bangladesh


Compliance Officer
IDLC Asset Management Limited

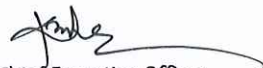
IDLC Balanced Fund
Statement of Profit or Loss and Other Comprehensive Income
For the period ended September 30, 2026

Particulars	Notes	Amount in BDT	
		July 01, 2026 - Sept. 30, 2026	July 01, 2025 - Sept. 30, 2025
INCOME			
Capital Gain	20	25,384,387	10,225,423
Dividend Income	21	3,794,901	3,065,106
Interest Income	22	9,646,656	10,503,181
Income Against Load		891	-
Total Income		38,826,834	23,793,709
EXPENDITURE			
Management fee	Annexure E	2,687,520	2,421,617
Trustee fee	Annexure E	289,679	243,811
Publication and Other Expenses	23	79,312	120,272
BSEC annual fee	Annexure E	167,930	141,340
TDS Against Interest Income		133,703	-
Custodian fee	Annexure F	296,273	234,510
Bank charges and Excise Duty		2,008	2,066
Sales agent commission		268,307	76,317
CDBL Expense	Annexure F	57,869	98,828
Total Expenditure		3,982,603	3,338,760
Income Before Provision		34,844,232	20,454,949
(Provision) / write back of provision for diminution in value of investments	24	-	12,024,678
Net Income		34,844,232	32,479,627
Other comprehensive income			
Movement in Fair Value Reserve	25	(18,001,311)	18,070,719
Total Comprehensive Income		16,842,920	50,550,346
Earnings Per Unit	26	0.62	0.63

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Chairman, Trustee
Investment Corporation of Bangladesh


Chief Executive Officer
IDLC Asset Management Ltd.




Member, Trustee
Investment Corporation of Bangladesh


Compliance Officer
IDLC Asset Management Ltd.

IDLC Balanced Fund
Statement of Changes In Equity
For the period ended September 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	524,729,590	(31,578,737)	7,441	35,328,676	126,507,324	4,300,000	659,294,295
Units Subscribed / (Redeemed) During the period, Net	33,033,120	7,045,567	-	-	-	-	40,078,687
Fair Value Reserve	-	-	-	(18,001,311)	-	-	(18,001,312)
Investors' Balance	-	-	2,744	-	-	-	2,744
Net Income During the period	-	-	-	-	34,844,232	-	34,844,232
Dividend paid During the period	-	-	-	-	(26,236,480)	-	(26,236,479)
As at September 30, 2026	557,762,710	(24,533,170)	10,185	17,327,364	135,115,077	4,300,000	689,982,166

Statement of Changes In Equity
For the period ended September 30, 2025

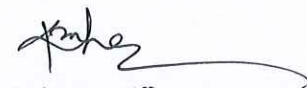
Amount in BDT

Particulars	Capital fund	Unit premium/ (discount)	Investors' Available Balance	Fair value reserve	Retained earnings	Dividend Equalization Reserve	Total equity
Opening Balance	497,413,420	(37,578,879)	2,533	-	68,156,240	-	527,993,314
Units Subscribed / (Redeemed) During the period, Net	14,752,180	1,137,234	-	-	-	-	15,889,414
Fair Value Reserve	-	-	-	18,070,719	-	-	18,070,719
Investors' Balance	-	-	377	-	-	-	377
Net Income During the period	-	-	-	-	32,479,627	-	32,479,627
Dividend paid During the period	-	-	-	-	(22,383,604)	-	(22,383,604)
As at September 30, 2025	512,165,600	(36,441,645)	2,910	18,070,719	78,252,263	-	572,049,847

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Chairman, Trustee
Investment Corporation of Bangladesh


Chief Executive Officer
IDLC Asset Management Limited




Member, Trustee
Investment Corporation of Bangladesh


Compliance Officer
IDLC Asset Management Limited

IDLC Balanced Fund

Statement of Cash Flows

For the period ended September 30, 2026

Particulars	Notes	Amount in BDT	
		July 01, 2026 - Sept. 30, 2026	July 01, 2025 - Sept. 30, 2025
A. Cash Flows From / (Used in) Operating Activities			
Capital Gain / (Loss) Realized in Cash	27	25,087,622	9,592,538
Dividend Income Received in Cash	28	379,247	6,933,906
Interest Income / Profit Realized in Cash	29	775,512	1,760,857
Income from Govt. / Govt. Backed Securities		8,050,411	4,525,012
Income against Load		891	-
Advances, Deposits and Prepayments	30	(77,552)	(1,462,533)
Payment Made for Expenses	31	(2,997,566)	(2,898,640)
Net Cash Flows From/ (Used in) Operating Activities		31,218,565	18,451,140
B. Cash Flows From / (Used in) Investing Activities			
Investment in Marketable Securities		(209,991,415)	(107,690,597)
Investment in Govt. / Govt. Backed Securities		(15,521,928)	(65,942,270)
Proceeds from Sell of Govt. / Govt. Backed Securities		102,292,079	-
Proceeds from Sell of Marketable Securities		149,961,999	156,733,191
Net Cash Flows From/ (Used in) Investing Activities		26,740,735	(16,899,676)
C. Cash Flows From / (Used in) Financing Activities			
Unit Capital, Net		33,033,120	14,752,180
Unit Premium / (Discount)		7,045,567	1,137,234
Increase / (Decrease) of Payable to Investors		265,000	58,000
Increase / (Decrease) of Investor's Balance		2,744	377
Dividend paid for the period	32	(26,235,275)	(22,382,143)
Net Cash Flows From/ (Used in) Financing Activities		14,111,156	(6,434,352)
D. Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		72,070,456	(4,882,888)
E. Opening Cash and Cash Equivalents		64,549,702	96,764,116
F. Closing Cash and Cash Equivalents (D+E)		136,620,158	91,881,227
Net Operating Cash flow Per Unit	33	0.56	0.36

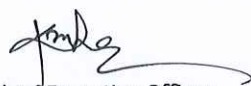
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The financial statements were approved by the Board of Trustees on October ²⁷, 2026 and were signed on its behalf by:



Chairman, Trustee

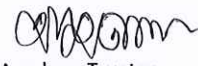
Investment Corporation of Bangladesh



Chief Executive Officer

IDLC Asset Management Ltd.





Member, Trustee

Investment Corporation of Bangladesh



Compliance Officer

IDLC Asset Management Ltd.

IDLC Balanced Fund

Notes to the Financial Statements

As at and for the period ended September 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 (1 st 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 three months, commencing from July 01, 2026 and ending on September 30, 2026.



		Amount in BDT	
		September 30, 2026	June 30, 2026
4.00 Investment in Securities at Market Price			
Investment in Listed Securities at Cost Price	4.01	321,241,311	262,480,183
Add / (Less): Unrealized Gain / (Loss)		321,241,311	262,480,183
Investment at market value		17,327,364	35,328,676
		338,568,675	297,808,859
4.01 Investment in Listed Securities at Cost Price			
Bank		201,210,546	122,807,324
Cement		-	9,955,120
Corporate Bond		7,094,589	7,094,589
Food & Allied		17,300,373	-
Pharmaceuticals & Chemicals		66,430,535	60,955,170
Telecommunication		29,205,269	61,667,981
		321,241,311	262,480,183
Details are mentioned in <u>Annexure A.</u>			
5.00 Investment in Govt. / Govt. Backed Securities (T-Bond)			
Investment in Govt. / Govt. Backed Securities (T-Bond)		174,142,542	268,064,911
Add: Appreciation (or Diminution) in the Fair Value of Investments		791,777	1,476,795
		174,934,319	269,541,707
Details are mentioned in <u>Annexure B.</u>			
6.00 Investment in Govt. / Govt. Backed Securities (T-Bill)			
Investment in Treasury Bills (91 Days / 182 Days / 364 Days)		7,152,219	-
Add: Appreciation (or Diminution) in the Fair Value of Investments		27,607	-
		7,179,826	-
Details are mentioned in <u>Annexure C.</u>			
7.00 Interest, Dividend & Trade Receivables			
Interest Receivables	7.01	7,953,378	6,475,235
Receivables on Sale of Securities		25,102,097	23,537,044
Dividend Receivables	7.02	3,415,654	-
		36,471,129	30,012,279
7.01 Interest Receivables			
Term Deposits		663,400	619,800
Treasury Bond		6,384,758	5,855,435
Bank Deposits		905,220	-
		7,953,378	6,475,235
7.02 Dividend Receivables			
Beximco Pharmaceuticals Ltd.		3,415,654	-
		3,415,654	-
8.00 Advances, Deposits and Prepayments			
Annual fee - BSEC		453,526	621,456
Trustee fee		235,112	524,792
Withholding AIT Interest Income		86,555	9,003
		775,193	1,155,250



9.00 Cash and Cash Equivalents

Bank Deposit
Term Deposit

9.01
9.02

Amount in BDT	
September 30, 2026	June 30, 2026
103,269,073	31,896,577
33,351,085	32,653,125
136,620,158	64,549,702

9.01 Bank Deposit

Bank	Account No.	Purpose
BRAC Bank PLC.	1501203957267001	Trading
	1501203957267002	Operations
	1501203957267003	Investor
City Bank PLC.	1123351611001	Investor
	1123351611003	Trading
	1123351611002	Dividend
Standard Chartered Bank	02-1308406-01	Investor
Total		

91,435,262	20,174,071
3,181,822	2,177,724
5,247,979	3,271,610
2,177,260	5,942,440
282,126	282,126
7,585	6,483
937,040	42,122
103,269,073	31,896,577

9.02 Term Deposit

Bank / NBFI	Tenure
Mutual Trust Bank PLC	3 Months
IDLC Finance PLC.	3 Months
Total	

33,351,085	32,653,125
-	-
33,351,085	32,653,125

Details are mentioned in Annexure D.

10.00 Capital Fund

Opening Balance
Add: Units Subscribed During the period
Less: Units Redeemed During the period

524,729,590	497,413,420
50,712,910	107,851,350
(17,679,790)	(80,535,180)
557,762,710	524,729,590

10.01 Capital Allotment, Net

Allotment period	Investor Category	No. of Units	Face Value
2017 - 2026	Sponsor & General Investors	52,472,959	10
2026 - 2027	General Investors	3,303,312	10
Total		55,776,271	

524,729,590	497,413,420
33,033,120	27,316,170
557,762,710	524,729,590

All transactions were executed through Banking Channel.

% of total holding (Sponsor 27.6%, Institution 24.1% & Individual 48.3%)

11.00 Unit Premium / (Discount)

Opening Balance
Add: Addition in Unit Premium / (Discount) due to subscription of units
Less: Subtraction in Unit Premium / (Discount) due to redemption of units

(31,578,737)	(37,578,879)
10,760,080	17,091,455
(3,714,513)	(11,091,313)
(24,533,170)	(31,578,737)

12.00 Fair Value Reserve

Opening Balance
Add: Increase / (Decrease) During the period

35,328,676	-
(18,001,311)	35,328,676
17,327,364	35,328,676

13.00 Dividend Equalization Reserve

Opening Balance
Add: Increase / (Decrease) During the period

4,300,000	-
-	4,300,000
4,300,000	4,300,000



		Amount in BDT	
		September 30, 2026	June 30, 2026
14.00	Retained Earnings		
	Opening Balance	126,507,324	68,156,240
	Less: Dividend Paid During the period	(26,236,480)	(22,383,604)
		100,270,845	45,772,636
	Add: Transfer of Net Income / (Loss) to Retained Earnings	34,844,232	80,734,688
		135,115,077	126,507,324
14.01	Transfer of Net Income / (Loss) to Retained Earnings		
	Net Income / (Loss) during the period	34,844,232	85,034,688
	Less: Transfer to Dividend Equalization Reserve	-	(4,300,000)
		34,844,232	80,734,688
15.00	Fees & Commission Payables		
	Management Fees	2,687,520	2,524,689
	Custodian Fees	808,716	512,443
	Sales Agent Commission	268,307	295,238
	Audit Fees	-	40,250
	CDBL Fees	32,598	37,782
		3,797,142	3,410,402
16.00	Other Payables		
	Publication and Other Operational Expenses	7,151	167
	Payable to Investors	614,964	349,964
	Provision for Tax	142,706	9,003
		764,821	359,134
17.00	Unclaimed Dividend		
	Unclaimed 2024-2025	2,661	1,457
	Unclaimed 2022-2023	2,509	2,509
		5,170	3,965
18.00	Net Asset Value (NAV) Per Unit at Cost Value		
	Total Asset Value at Fair Value	694,549,300	663,067,796
	Less: Unrealized Gain / (Loss)	17,327,364	35,328,676
	Total Asset Value at Cost Value	677,221,936	627,739,121
	Less: Fees & Commission Payables	3,797,142	3,410,402
	Other Payables	764,821	359,134
	Unclaimed Dividend	5,170	3,965
	Total NAV at Cost Value	672,654,803	623,965,620
	Number of Units	55,776,271	52,472,959
		12.06	11.89
19.00	Net Asset Value (NAV) Per Unit at Fair Value		
	Total Asset Value at Fair value	694,549,300	663,067,796
	Less: Fees & Commission Payables	3,797,142	3,410,402
	Other Payables	764,821	359,134
	Unclaimed Dividend	5,170	3,965
	Total NAV at Fair Value	689,982,167	659,294,295
	Number of Units	55,776,271	52,472,959
		12.37	12.56



20.00 Capital Gain

BRAC Bank PLC.
Prime Bank PLC.
The City Bank PLC
Eastern Bank PLC.
Beximco Pharmaceuticals Ltd.
Robi Axiata PLC.
British American Tobacco Bangladesh Company Limited
20Y BGTB 27/08/2045
20Y BGTB 25/01/2043
20Y BGTB 28/12/2042
20Y BGTB 28/05/2045
Grameenphone Ltd.
LafargeHolcim Bangladesh PLC.

Amount in BDT	
July 01, 2026 - Sept. 30, 2026	July 01, 2025 - Sept. 30, 2025

4,726,751	17,614,957
24,072	59,704
2,521,719	918,357
-	197,018
3,181,906	528,418
(27,719)	-
-	(17,190,776)
810,908	-
6,859,926	-
4,029,961	-
2,087,046	-
-	8,097,745
1,169,816	-
25,384,387	10,225,423

Details are mentioned in **Annexure G.**

21.00 Dividend Income

APSCL Non-Convertible and Fully Redeemable Coupon Bearing Bond
Beximco Pharmaceuticals Ltd.
Grameenphone Ltd.

379,247	758,494
3,415,654	-
-	2,306,612
3,794,901	3,065,106

Details are mentioned in **Annexure H.**

22.00 Interest Income

Term Deposit
Bank Deposit
Treasury Bills
Treasury Bonds

819,112	2,014,671
905,220	559,529
27,608	-
7,894,716	7,928,981
9,646,656	10,503,181

Details are mentioned in **Annexure I.**

23.00 Publication and Other Expenses

Printing and Publication Expenses
BO Account Fee
Other Operational Expense

78,712	108,052
600	-
-	12,220
79,312	120,272

24.00 (Provision) / Write Back of Provision for Diminution in Value of Investments

Opening Balance of Provision for Diminution in Value of Investments

Closing Balance of Provision for Diminution in Value of Investments

Required ► (Provision) / Write Back of Provision for the period

-	12,024,678
-	-
-	12,024,678

25.00 Movement in Fair Value Reserve

Opening Balance of Fair Value Reserve
Closing Balance of Fair Value Reserve
Increase / (Decrease) for the period

35,328,676	-
17,327,364	18,070,719
(18,001,311)	18,070,719

26.00 Earnings Per Unit

Net Income for the period
Number of Units

34,844,232	32,479,627
55,776,271	51,216,560
0.62	0.63

***Other Comprehensive Income (OCI) is not considered for Earnings Per Unit (EPU) Calculation.*

27.00 Capital Gain / (Loss) realized in Cash

Capital Gain / (Loss) as per P&L
Add : Gain / (Loss) portion of Trade Receivable for prior period
Less : (Gain) / Loss Portion of Trade Receivable for current period

25,384,387	10,225,423
2,177,542	(632,885)
(2,474,307)	-
25,087,622	9,592,538



28.00 Dividend Income Received in Cash

Dividend Income from investment in securities
Add : Prior period Dividend Receivable
Less : Current period Dividend Receivable

Amount in BDT	
July 01, 2026 - Sept. 30, 2026	July 01, 2025 - Sept. 30, 2025
3,794,901	3,065,106
-	3,868,800
(3,415,654)	-
379,247	6,933,906

29.00 Interest Income / Profit Realized in Cash

Interest Income / Profit Realized in Cash
Add : Prior period Interest Income / Profit Receivable
Less : Current period Interest Income / Profit Receivable

1,724,332	2,574,200
619,800	732,860
(1,568,620)	(1,546,203)
775,512	1,760,857

30.00 Advances, Deposits and Prepayments

(77,552)	(1,462,533)
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31.00 Payment Made for Expenses

Total Operating Expenses
Less : Amortization of preliminary and issue expenses
Less : Amortization of Advance Payment (Trustee & BSEC Fee)
Add : Prior period Operating Expense Payable
Less : Current period operating expense payable

3,982,603	3,338,760
-	-
(457,610)	(385,151)
3,419,571	2,882,878
(3,946,999)	(2,937,847)
2,997,566	2,898,640

32.00 Dividend Paid during the period

Dividend Declared during the period
Add : Prior period Dividend Payable
Less : Current period Dividend Payable

26,236,480	22,383,604
3,965	2,520
(5,170)	(3,980)
26,235,275	22,382,143

33.00 Net Operating Cash Flow Per Unit

Net Operating Cash Flow for the period
Number of Units

31,218,565	18,451,140
55,776,271	51,216,560
0.56	0.36

34.00 Date of authorization

The Trustee Board has authorized these financial statements for issue on october ²⁷....., 2026



Chairman, Trustee
Investment Corporation of Bangladesh



Chief Executive Officer
IDLC Asset Management Limited




Member, Trustee
Investment Corporation of Bangladesh



Compliance Officer
IDLC Asset Management Limited

Amount in BDT

B. Investment in Initial Public Offering (IPO)

Sub-Total

Grand Total



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

Investment as Held to Maturity (HTM)

Investment as Held to Maturity (HTM)													Amount in BDT
Sl.	Name of the Instrument	Investment Type	No. of Securities	Purchase Date	Maturity date	Face Value	Average Cost	Total Cost	Yield	Average Fair value	Total Fair value	% of Total Assets	Appreciation (or Diminution)
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%	75.86	18,207,481	2.69%	803,761
2	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	9,506,087	1.40%	(743)
3	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	10,602,134	1.57%	(251)
4	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	9,603,371	1.42%	(363)
5	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%	100.83	85,205,539	12.58%	(50,736)
6	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%	98.61	41,809,706	6.17%	40,109
								174,142,542			174,934,319	25.83%	791,777



IDLC Balanced Fund
 Details of Investment in Treasury Bills
 As at September 30, 2026

A. Investment in 91 Days Treasury Bills							Amount in BDT	
Sl.	Name of the Securities	No. of Securities	Tenure in Day(s)	Total Cost	Yield	Fair Value	% of Total Assets	Appreciation (or Diminution)
1	91 Days Bangladesh Government Treasury Bills	1	91	7,152,219	8.2876%	7,179,826	1.06%	27,607
				7,152,219	7,179,826		1.06%	27,607



Annexure D

IDLC Balanced Fund

FDR Schedule

As at September 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-Jul-26	18-Oct-26	7,188,724
2	1306011648842	Mutual Trust Bank PLC	9.50%	18-Jul-26	18-Oct-26	7,188,724
3	1306011648851	Mutual Trust Bank PLC	9.50%	18-Jul-26	18-Oct-26	7,188,724
4	1306011648860	Mutual Trust Bank PLC	9.50%	18-Jul-26	18-Oct-26	7,188,724
5	1306011753728	Mutual Trust Bank PLC	9.50%	8-Jul-26	8-Oct-26	4,596,187
Total Amount						33,351,085



IDLC Balanced Fund

Fees Calculation on weekly average / Daily NAV

Period : July 01, 2026 - September 30, 2026

Week / Days	Daily NAV	Trustee Fee		Management Fee		Amortization of BSEC Annual Fee	
		Amount	Cumulative Amount	Amount	Cumulative Amount	Amount	Cumulative Amount
July 1, 2026	659,394,611	3,116	3,116	29,025	29,025	1,807	1,807
July 2, 2026	657,327,590	3,107	6,223	28,968	57,992	1,801	3,607
July 3, 2026	657,396,775	3,107	9,330	28,970	86,962	1,801	5,409
July 4, 2026	657,465,957	3,107	12,437	28,972	115,934	1,801	7,210
July 5, 2026	661,318,799	3,125	15,562	29,077	145,011	1,812	9,022
July 6, 2026	661,748,049	3,127	18,690	29,089	174,100	1,813	10,835
July 7, 2026	661,127,178	3,125	21,814	29,072	203,172	1,811	12,646
July 8, 2026	657,292,743	3,106	24,921	28,967	232,139	1,801	14,447
July 9, 2026	658,823,866	3,114	28,034	29,009	261,148	1,805	16,252
July 10, 2026	658,898,314	3,114	31,148	29,011	290,159	1,805	18,057
July 11, 2026	658,972,760	3,114	34,263	29,013	319,172	1,805	19,862
July 12, 2026	660,494,173	3,122	37,384	29,055	348,226	1,810	21,672
July 13, 2026	662,125,710	3,129	40,513	29,099	377,326	1,814	23,486
July 14, 2026	666,443,351	3,150	43,663	29,218	406,543	1,826	25,312
July 15, 2026	668,938,903	3,161	46,824	29,286	435,829	1,833	27,145
July 16, 2026	665,456,597	3,145	49,969	29,191	465,020	1,823	28,968
July 17, 2026	665,525,622	3,145	53,115	29,192	494,212	1,823	30,791
July 18, 2026	665,587,215	3,146	56,260	29,194	523,406	1,824	32,615
July 19, 2026	653,734,841	3,090	59,350	28,869	552,276	1,791	34,406
July 20, 2026	663,104,965	3,134	62,484	29,126	581,402	1,817	36,222
July 21, 2026	663,774,782	3,137	65,621	29,145	610,547	1,819	38,041
July 22, 2026	664,380,285	3,140	68,761	29,161	639,708	1,820	39,861
July 23, 2026	661,112,373	3,124	71,885	29,072	668,779	1,811	41,672
July 24, 2026	661,179,273	3,125	75,010	29,073	697,853	1,811	43,484
July 25, 2026	661,246,172	3,125	78,135	29,075	726,928	1,812	45,296
July 26, 2026	661,046,925	3,124	81,259	29,070	755,998	1,811	47,107
July 27, 2026	662,478,271	3,131	84,390	29,109	785,107	1,815	48,922
July 28, 2026	663,028,494	3,133	87,523	29,124	814,231	1,817	50,738
July 29, 2026	660,371,349	3,121	90,644	29,051	843,282	1,809	52,547
July 30, 2026	656,490,322	3,103	93,747	28,945	872,227	1,799	54,346
July 31, 2026	656,559,896	3,103	96,850	28,947	901,174	1,799	56,145
August 1, 2026	656,629,468	3,103	99,953	28,949	930,122	1,799	57,944
August 2, 2026	657,179,875	3,106	103,059	28,964	959,086	1,800	59,744
August 3, 2026	654,278,409	3,092	106,151	28,884	987,971	1,793	61,537
August 4, 2026	657,230,083	3,106	109,257	28,965	1,016,936	1,801	63,337
August 5, 2026	657,300,197	3,106	112,364	28,967	1,045,903	1,801	65,138
August 6, 2026	661,782,401	3,128	115,491	29,090	1,074,993	1,813	66,951
August 7, 2026	661,852,356	3,128	118,619	29,092	1,104,085	1,813	68,765
August 8, 2026	661,922,309	3,128	121,747	29,094	1,133,178	1,813	70,578
August 9, 2026	660,431,115	3,121	124,869	29,053	1,162,231	1,809	72,388
August 10, 2026	663,119,051	3,134	128,002	29,127	1,191,358	1,817	74,204
August 11, 2026	664,336,610	3,140	131,142	29,160	1,220,518	1,820	76,024
August 12, 2026	663,958,890	3,138	134,280	29,150	1,249,667	1,819	77,843
August 13, 2026	665,237,127	3,144	137,424	29,185	1,278,852	1,823	79,666
August 14, 2026	665,304,872	3,144	140,568	29,186	1,308,038	1,823	81,489
August 15, 2026	665,372,614	3,145	143,713	29,188	1,337,227	1,823	83,312
August 16, 2026	662,393,572	3,131	146,843	29,107	1,366,333	1,815	85,127
August 17, 2026	667,139,635	3,153	149,996	29,237	1,395,570	1,828	86,954
August 18, 2026	665,389,205	3,145	153,141	29,189	1,424,759	1,823	88,777
August 19, 2026	665,977,536	3,147	156,288	29,205	1,453,964	1,825	90,602
August 20, 2026	666,009,935	3,148	159,436	29,206	1,483,169	1,825	92,427
August 21, 2026	666,083,765	3,148	162,584	29,208	1,512,377	1,825	94,251
August 22, 2026	666,157,592	3,148	165,732	29,210	1,541,587	1,825	96,077



IDLC Balanced Fund

Fees Calculation on weekly average / Daily NAV

Period : July 01, 2026 - September 30, 2026

Week / Days	Daily NAV	Trustee Fee		Management Fee		Amortization of BSEC Annual Fee	
		Amount	Cumulative Amount	Amount	Cumulative Amount	Amount	Cumulative Amount
August 23, 2026	663,419,362	3,135	168,867	29,135	1,570,722	1,818	97,894
August 24, 2026	662,224,703	3,130	171,997	29,102	1,599,824	1,814	99,708
August 25, 2026	661,063,481	3,124	175,121	29,070	1,628,894	1,811	101,520
August 26, 2026	661,134,073	3,125	178,246	29,072	1,657,966	1,811	103,331
August 27, 2026	664,182,967	3,139	181,385	29,156	1,687,122	1,820	105,151
August 28, 2026	664,253,031	3,139	184,524	29,158	1,716,279	1,820	106,970
August 29, 2026	664,323,093	3,140	187,664	29,160	1,745,439	1,820	108,790
August 30, 2026	662,838,829	3,133	190,796	29,119	1,774,558	1,816	110,606
August 31, 2026	661,349,088	3,126	193,922	29,078	1,803,636	1,812	112,418
September 1, 2026	662,936,724	3,133	197,055	29,122	1,832,757	1,816	114,235
September 2, 2026	663,789,433	3,137	200,192	29,145	1,861,902	1,819	116,053
September 3, 2026	667,891,694	3,156	203,348	29,257	1,891,160	1,830	117,883
September 4, 2026	667,959,558	3,157	206,505	29,259	1,920,419	1,830	119,713
September 5, 2026	668,027,420	3,157	209,662	29,261	1,949,680	1,830	121,543
September 6, 2026	666,794,488	3,151	212,814	29,227	1,978,907	1,827	123,370
September 7, 2026	665,872,303	3,147	215,961	29,202	2,008,109	1,824	125,194
September 8, 2026	667,019,363	3,152	219,113	29,233	2,037,342	1,827	127,022
September 9, 2026	666,946,210	3,152	222,265	29,231	2,066,574	1,827	128,849
September 10, 2026	666,710,872	3,151	225,416	29,225	2,095,799	1,827	130,676
September 11, 2026	666,778,205	3,151	228,567	29,227	2,125,026	1,827	132,503
September 12, 2026	666,845,536	3,152	231,719	29,229	2,154,254	1,827	134,330
September 13, 2026	663,534,308	3,136	234,854	29,138	2,183,392	1,818	136,147
September 14, 2026	670,912,599	3,171	238,025	29,340	2,212,732	1,838	137,986
September 15, 2026	674,092,943	3,186	241,211	29,427	2,242,159	1,847	139,832
September 16, 2026	681,483,080	3,221	244,432	29,630	2,271,789	1,867	141,699
September 17, 2026	682,574,515	3,226	247,658	29,660	2,301,449	1,870	143,570
September 18, 2026	682,629,007	3,226	250,884	29,661	2,331,110	1,870	145,440
September 19, 2026	682,683,498	3,226	254,110	29,663	2,360,772	1,870	147,310
September 20, 2026	682,330,653	3,225	257,335	29,653	2,390,425	1,869	149,180
September 21, 2026	680,355,496	3,215	260,550	29,599	2,420,024	1,864	151,044
September 22, 2026	682,187,461	3,224	263,774	29,649	2,449,673	1,869	152,913
September 23, 2026	683,648,577	3,231	267,005	29,689	2,479,362	1,873	154,786
September 24, 2026	681,873,340	3,223	270,228	29,640	2,509,002	1,868	156,654
September 25, 2026	681,925,927	3,223	273,450	29,642	2,538,644	1,868	158,522
September 26, 2026	681,978,512	3,223	276,674	29,643	2,568,287	1,868	160,390
September 27, 2026	686,775,626	3,246	279,919	29,775	2,598,062	1,882	162,272
September 28, 2026	687,920,943	3,251	283,170	29,806	2,627,868	1,885	164,157
September 29, 2026	687,272,204	3,248	286,418	29,788	2,657,656	1,883	166,040
September 30, 2026	690,017,184	3,261	289,679	29,863	2,687,520	1,890	167,930



IDLC Balanced Fund

Custodian Fee Calculation

Period : July 01, 2026 - September 30, 2026

Period	Listed	Non Listed	Total	Fee (%)	Cust. Fee	VAT 15%	Inc. VAT
July'2026	573,113,200	33,351,085	606,464,285	0.15%	80,442	12,066	92,508
August'2026	585,438,176	33,351,085	618,789,261	0.15%	82,994	12,449	95,443
September'2026	513,502,994	40,530,911	554,033,905	0.15%	94,192	14,129	108,321
					257,629	38,644	296,273

Details of CDBL Expenses

Period : July 01, 2026 - September 30, 2026

Particulars	Amount
CDS Bill & CDBL Connectivity Expense - July' 2026	20,004
CDS Bill & CDBL Connectivity Expense - Aug' 2026	13,267
CDS Bill & CDBL Connectivity Expense - Sep' 2026	24,599
Less : Prior Period Adjustments (2025-26)	-
	57,869



IDLC Balanced Fund

Capital Gain / (Loss) Statement

Period : July 01, 2026 - September 30, 2026

SL NO	NAME OF SECURITIES	NO OF SECURITIES	AVERAGE COST	TOTAL COST PRICE	AVERAGE SALE PRICE	TOTAL SALE PRICE	GAIN/(LOSS)
1	LafargeHolcim Bangladesh PLC.	196,000	50.79	9,955,120	56.76	11,124,936	1,169,816
2	Beximco Pharmaceuticals Ltd.	220,000	133.10	29,283,023	147.57	32,464,929	3,181,906
3	Prime Bank PLC.	50,000	29.95	1,497,392	30.43	1,521,464	24,072
4	Robi Axiata PLC	992,285	32.72	32,462,712	32.69	32,434,993	(27,719)
5	City Bank PLC	1,525,000	29.69	45,274,250	31.34	47,795,969	2,521,719
6	BRAC Bank PLC.	523,000	53.26	27,853,356	62.29	32,580,106	4,726,751
7	20Y BGTB 28/12/2042	450,000	89.82	40,419,204	98.78	44,449,165	4,029,961
8	20Y BGTB 25/01/2043	430,000	82.06	35,283,781	98.01	42,143,707	6,859,926
9	20Y BGTB 28/05/2045	168,000	113.91	19,137,083	126.33	21,224,129	2,087,046
10	20Y BGTB 27/08/2045	84,000	99.64	8,369,914	109.30	9,180,822	810,908
				249,535,834		274,920,221	25,384,387



IDLC Balanced Fund
 Dividend Income Statement
 Period : July 01, 2026 - September 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	5-Jul-26	5,779	1250	7,223,750	5.25%	379,247	379,247	-
2	Beximco Pharmaceuticals PLC.	2-Aug-26	719,085	10	7,190,850	47.50%	3,415,654	-	3,415,654
TOTAL							3,794,901	379,247	3,415,654



Annexure-I

IDLC Balanced Fund

Interest Income & Receivable Statement

Period : July 01, 2026 - September 30, 2026

A) INTEREST INCOME AND RECEIVABLE ON BANK ACCOUNT:

SL NO	BANK / INSTITUTION NAME	BRANCH	ACCOUNT NO	Purpose	RATE	PRIOR PERIOD RECEIVABLE	AMOUNT	CASH RECEIVED	RECEIVABLE AMOUNT
1	BRAC Bank PLC.	Gulshan	1501203957267001	Investor	7.50%	-	520,815	-	520,815
2	BRAC Bank PLC.	Gulshan	1501203957267002	Operations	7.50%	-	54,767	-	54,767
3	BRAC Bank PLC.	Gulshan	1501203957267003	Trading	7.50%	-	289,648	-	289,648
4	The City Bank PLC.	Gulshan	1123351611001	Investor	5.00%	-	30,415	-	30,415
5	The City Bank PLC.	Gulshan	1123351611003	Trading	5.00%	-	3,605	-	3,605
6	The City Bank PLC.	Gulshan	1123351611002	Dividend	5.00%	-	5,970	-	5,970
7	Standard Chartered Bank	Gulshan	02-1308406-01	Investor	0.00%	-	-	-	-
Total Amount							905,220	-	905,220

B) INTEREST INCOME AND RECEIVABLE ON FDRs:

SL NO	BANK / INSTITUTION NAME	BRANCH	ACCOUNT NO	TYPE	RATE	PRIOR PERIOD RECEIVABLE	INCOME	CASH RECEIVED	RECEIVABLE AMOUNT
1	Mutual Trust Bank PLC	Corporate	1306011648833	FDR	9.50%	130,012	177,526	167,159	140,379
2	Mutual Trust Bank PLC	Corporate	1306011648842	FDR	9.50%	130,012	177,526	167,159	140,379
3	Mutual Trust Bank PLC	Corporate	1306011648851	FDR	9.50%	130,012	177,526	167,159	140,379
4	Mutual Trust Bank PLC	Corporate	1306011648860	FDR	9.50%	130,012	177,526	167,159	140,379
5	Mutual Trust Bank PLC	Corporate	1306011753728	FDR	9.50%	99,750	109,007	106,875	101,882
Total Amount							619,800	819,112	663,400

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	B00943281206	24,000,000	26-Jun-24	25-Jan-43	25-Jan-26	25-Jul-26	8.89%	535,976	925,346	-	1,066,800	394,522
2	20Y BGTB 25/01/2043	B00943281206	36,000,000	30-Jan-25	25-Jan-43	25-Jan-26	25-Jul-26	8.89%	768,484	1,388,307	-	2,156,791	-
3	20Y BGTB 25/01/2043	B00943281206	7,000,000	28-Sep-25	25-Jan-43	25-Jan-26	25-Jul-26	8.89%	127,789	269,604	-	397,393	-
4	20Y BGTB 28/07/2044	B00944051202	9,500,000	28-Jul-24	28-Jul-44	28-Jan-26	28-Jul-26	12.75%	304,285	515,282	-	605,625	213,941
5	20Y BGTB 28/07/2044	B00944051202	10,600,000	28-Aug-24	28-Jul-44	28-Jan-26	28-Jul-26	12.75%	339,518	574,947	-	675,750	238,715
6	20Y BGTB 28/07/2044	B00944051202	9,600,000	30-Oct-24	28-Jul-44	28-Jan-26	28-Jul-26	12.75%	307,490	520,709	-	612,000	216,198
7	20Y BGTB 28/12/2042	B00942241201	45,000,000	28-Aug-25	28-Dec-42	28-Jun-26	28-Dec-26	8.95%	864,433	33,013	-	887,445	-
8	20Y BGTB 28/05/2045	B00945461202	84,500,000	29-May-25	28-May-45	28-May-26	28-Nov-26	12.24%	2,585,700	937,447	-	-	3,543,147
9	20Y BGTB 28/05/2045	B00945461202	42,400,000	25-Jun-25	28-May-45	28-May-26	28-Nov-26	12.24%	1,297,811	480,424	-	-	1,778,235
10	20Y BGTB 28/05/2045	B00945461202	16,800,000	30-Jul-25	28-May-45	28-May-26	28-Nov-26	12.24%	418,716	190,357	-	609,073	-
11	20Y BGTB 27/08/2045	B00945081208	8,400,000	29-Jul-26	27-Aug-45	27-Aug-26	27-Feb-27	10.30%	111,631	-	363,288	474,920	-
Total Amount										5,855,435	363,288	7,495,797	6,384,758

