

IDLC Income Fund

As at and for the period ended September 30, 2026

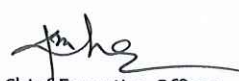
IDLC Income Fund
Statement of Financial Position
As at September 30, 2026

Particulars	Notes	Amount in BDT	
		30 Sept 26	30 Jun 26
ASSETS			
Current Asset			
Investment in Govt. / Govt. Backed Securities (T-Bond)	4	1,178,129,622	1,060,783,346
Investment in Govt. / Govt. Backed Securities (T-Bill)	5	101,064,189	-
Account Receivables	6	29,357,705	38,466,542
Advances, Deposits and Prepayments	7	1,136,565	1,538,652
Cash and Cash Equivalents	8	136,448,726	248,037,321
		1,446,136,807	1,348,825,860
Total Assets		1,446,136,807	1,348,825,860
UNITHOLDERS' EQUITY			
Capital Fund	9	1,236,608,540	1,119,170,930
Unit Premium / (Discount)	10	124,063,683	106,555,240
Investors' Balance		17,335	15,513
Dividend Equalization Reserve	11	4,850,000	4,850,000
Retained Earnings	12	75,989,711	112,585,593
Total Equity		1,441,529,270	1,343,177,277
LIABILITIES			
Current Liabilities			
Account Payables	13	4,536,000	5,648,573
Unclaimed Dividend	14	71,537	11
		4,607,537	5,648,583
Total Liabilities		4,607,537	5,648,583
Total Equity and Liabilities		1,446,136,807	1,348,825,860
Net Asset Value (NAV) Per Unit			
At Cost Value	15	11.66	12.00
At Fair Value	16	11.66	12.00

The annexed notes from 1 to 23 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:


Trustee
Sandhani Life Insurance Co. Ltd.


Chief Executive Officer
IDLC Asset Management Ltd.


Compliance Officer
IDLC Asset Management Ltd.

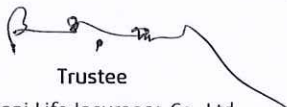


IDLC Income Fund
Statement of Profit or Loss and Other Comprehensive Income
For the period ended September 30, 2026

Particulars	Notes	Amount in BDT	
		July 01, 2026 - Sept. 30, 2026	July 01, 2025 - Sept. 30, 2025
INCOME			
Interest Income	17	37,730,099	25,342,084
Dividend Income	18	-	1,177,838
Income against Load		66,271	73,076
Total Income		37,796,369	26,592,998
EXPENDITURE			
Management Fee	Annex-C	2,428,612	1,542,960
Amortization of Preliminary and Issue Expenses		-	107,174
Trustee Fee	Annex-C	199,493	126,743
Custodian Fee	Annex-D	132,296	101,952
BSEC Fee	Annex-C	346,945	220,423
TDS Expenses		144,351	-
Publication and Other Expenses	19	83,312	108,052
Bank Charges & Excise Duty		2,900	12,035
Sales Agent Commission		1,065,662	366,810
CDBL Expenses	Annex-D	40,498	41,900
Total Expenditure		4,444,068	2,628,050
Net Income before provision for the period		33,352,301	23,964,948
Required (Provision) / Write Back of Provision Against Diminution in Value of Investments	20	-	(282,681)
Net Income for the period		33,352,301	23,682,267
Total Comprehensive Income		33,352,301	23,682,267
Number of outstanding Units			
Earnings Per Unit	21	0.27	0.30

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IDLC Asset Management Ltd.


Compliance Officer
IDLC Asset Management Ltd.



IDLC Income Fund

Statement of Changes In Equity

For the period ended September 30, 2026

Particulars	Capital Fund	Unit Premium/ (Discount)	Investors' Balances	Dividend Equalization Reserve	Retained Earnings	Total Equity
Opening Balance	1,119,170,930	106,555,240	15,513	4,850,000	112,585,593	1,343,177,277
Fund Subscribed / (Redeemed) during the period, Net	117,437,610	17,508,443	-	-	-	134,946,053
Investor's Balance	-	-	1,822	-	-	1,822
Net Income during the period	-	-	-	-	33,352,301	33,352,301
Dividend paid during the period	-	-	-	-	(69,948,183)	(69,948,183)
As at September 30, 2026	1,236,608,540	124,063,683	17,335	4,850,000	75,989,711	1,441,529,270

For the period ended September 30, 2025

Particulars	Capital Fund	Unit Premium/ (Discount)	Investors' Balances	Dividend Equalization Reserve	Retained Earnings	Total Equity
Opening Balance	763,792,750	42,446,136	7,393	-	74,653,180	880,899,460
Fund Subscribed / (Redeemed) during the period, Net	23,845,980	2,054,747	-	-	-	25,900,727
Investor's Balance	-	-	1,417	-	-	1,417
Net Income during the period	-	-	-	-	23,682,267	23,682,267
Dividend paid during the period	-	-	-	-	(53,465,493)	(53,465,493)
As at September 30, 2025	787,638,730	44,500,883	8,810	-	44,869,954	877,018,378

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Compliance Officer
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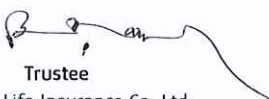


IDLC Income Fund
Statement of Cash Flows
For the period ended September 30, 2026

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			
Interest Income from Govt./ Govt. backed securities		39,099,178	29,758,523
Interest Income Realized in Cash		1,443,472	2,793,099
Dividend Income Received in Cash		-	1,177,838
Income against Exit Load		66,271	73,076
Advances, Deposits and Prepayments		4,888,965	(1,588,606)
Payment Made for Expenses		(4,285,263)	(2,339,184)
Net Cash Flows From/ (Used in) Operating Activities		41,212,623	29,874,745
B. Cash Flows From / (Used in) Investing Activities			
Investment in Govt. / Govt. Backed Securities		(217,147,496)	-
Proceeds from Sell of Govt. / Govt. Backed Securities		-	(86,385,758)
Net Cash Flows From/ (Used in) Investing Activities		(217,147,496)	(86,385,758)
C. Cash Flows From / (Used in) Financing Activities			
Unit Capital, net		117,437,610	23,845,980
Unit Premium / (Discount), Net		17,508,443	2,054,747
Increase / (Decrease) of Payable to Investors		(724,940)	(1,089,838)
Increase / (Decrease) of Investors' Balance		1,822	1,417
Dividend paid for the period		(69,876,657)	(53,465,490)
Net Cash Flows From/ (Used in) Financing Activities		64,346,278	(28,653,184)
D. Net Cash Flows (A+B+C)		(111,588,595)	(85,164,198)
E. Cash and Cash Equivalents at the Beginning of the period		248,037,321	182,921,746
F. Cash and Cash Equivalents at the End of the year		136,448,726	97,757,548
Net Operating Cash Flow Per Unit	22	0.33	0.38

The annexed notes from 1 to 23 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:


Trustee
Sandhani Life Insurance Co. Ltd.


Chief Executive Officer
IDLC Asset Management Ltd.


Compliance Officer
IDLC Asset Management Ltd.



IDLC Income Fund

Notes to the Financial Statements

As at and for the period ended September 30, 2026

1 Introduction of the Fund and its activities

1.01 Legal status and Key Partners of the Fund

IDLC Income Fund (here-in-after referred to as "the Fund"), a Trust property, was registered on April 12, 2021 under The Trust Act, 1882 and Registration Act, 1908 through a Trust Deed entered into between IDLC Asset Management Ltd. and Sandhani Life Insurance Co. Ltd. The Fund was registered by the BSEC on April 28, 2021 under the Securities and Exchange Commission (Mutual Fund), Rules, 2025. The initial target size of the Fund will be BDT 100 Million divided into 10 Million Units of BDT 10 each. Size of the Fund will be increased from time to time by the Asset Manager subject to approval of the Trustee and with due intimation to the BSEC. Registration no. of this Fund is BSEC/MUTUAL FUND/2021/118.

After initial public subscription, the size of the fund was BDT 10 crore.

Key Partners of the Fund are as Follows:

Sponsor & 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.
Trustee	:	Sandhani Life Insurance Co. Ltd.
Registered Address	:	Sandhani Life Tower, Rajuk Plot No - 34, Bangla Motor, Dhaka - 1000.
Custodian	:	BRAC Bank PLC.
Registered Address	:	Anik Tower, 220/B, Tejgaon Gulshan Link Road Tejgaon, Dhaka 1208.

1.02 Principal Activities and Nature of Operation

IDLC Income Fund is an Open end Mutual Fund which is a professionally managed portfolio of Government Securities, 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 (local and foreign) and Individuals (resident and non-resident). Units of the Fund may be subscribed / redeemed through IDLC Asset Management Limited 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 Objectives

The objective of the IDLC Income Fund is to generate return annually through investments in a range of fixed income securities; predominantly in Government securities as well as investment grade corporate bonds and money market instruments while maintaining the optimum balance of yield, safety and liquidity.

3 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, 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.

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



		Notes	Amount in BDT	
			30-Sep-26	30-Jun-26
4	Investment in Govt. / Govt. Backed Securities (T-Bond)			
	Investment as Held to Maturity (HTM)		1,172,727,967	1,056,165,849
	Add : Appreciation / (Diminution) through Fair Value		5,401,655	4,617,497
			1,178,129,622	1,060,783,346
	<i>Please see Annexure A for Details calculation.</i>			
5	Investment in Govt. / Govt. Backed Securities (T-Bill)			
	Investment in Treasury Bills		100,585,378	-
	Add: Accrued Interest		478,811	-
			101,064,189	-
	<i>Please see Annexure B for Details calculation.</i>			
6	Accounts Receivables			
	Interest Receivable	6.1	29,357,705	38,466,542
			29,357,705	38,466,542
6.1	Interest Receivable			
	Term Deposit		758,881	807,464
	Treasury Bonds		26,735,135	37,659,078
	Bank Accounts		1,863,690	-
			29,357,705	38,466,542
7	Advances, Deposits and Prepayments			
	Prepaid - BSEC Fee		832,409	1,179,354
	Prepaid - Trustee fee		133,553	333,046
	Withholding AIT - Interest Income		170,603	26,252
			1,136,565	1,538,652
8	Cash and Cash Equivalents			
	Bank Deposits	8.01	75,930,230	188,817,946
	Term Deposits	8.02	60,518,496	59,219,375
			136,448,726	248,037,321
8.01	Bank Deposits			
	Bank	Account No.	Type	
	BRAC Bank PLC	1501204896856001	CCA	62,530,794
		2048968560002	CCA	142,294,324
	Standard Chartered Bank	02936613601	CA	8,468,645
		1123350355001	IBCA	44,157,723
		1123350355002	IBCA	1,928,339
		1123350355003	IBCA	652,610
		1123350355004	IBCA	7,765
	NCC Bank PLC	0103-0325000848	SND	48,332
				2,848,691
				1,631,054
				87,902
				16,376
				9,761
				9,761
				75,930,230
				188,817,946
8.02	Term Deposits			
	NBFI	Tenure		
	Mutual Trust Bank PLC	03 Months	60,518,496	59,219,375
			60,518,496	59,219,375
9	Capital Fund			
	Opening Balance		1,119,170,930	763,792,750
	Add: Units Subscribed During the period		194,278,310	540,319,980
	Less: Units Redeemed During the period		(76,840,700)	(184,941,800)
			1,236,608,540	1,119,170,930



17 Interest Income

Bank Deposits
Term Deposits
Treasury Bills
Treasury Bonds

Amount In BDT	
July 01, 2026 - Sept. 30, 2026	July 01, 2025 - Sept. 30, 2025
1,863,690	1,010,760
1,394,889	2,492,301
478,811	-
33,992,709	21,839,023
37,730,099	25,342,084

18 Dividend Income

APSCL Non-Convertible and Fully Redeemable Coupon Bearing Bond

-	1,177,838
-	1,177,838

19 Publication and Other Expenses

Printing and Publication Expenses
BO Account Maintenance Fees

82,712	108,052
600	-
83,312	108,052

20 (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

	3,420,086
-	(3,702,767)
-	(282,681)

21 Earnings Per Unit

Net Income for the period
Number of Units
Earnings Per Unit

33,352,301	23,682,267
123,660,854	78,763,873
0.27	0.30

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

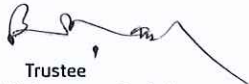
22 Net Operating Cash Flow Per Unit

Net Operating Cash Flow for the period
Number of Units
Net Operating Cash Flow Per Unit

41,212,623	29,874,745
123,660,854	78,763,873
0.33	0.38

23 Date of Authorization

These Financial Statements are authorized for issue by The Board of Trustees in its meeting held on 27 October 2026.


Trustee
Sandhani Life Insurance Co. Ltd.


Chief Executive Officer
IDLC Asset Management Ltd.


Compliance Officer
IDLC Asset Management Ltd.



IDLC Income Fund
Details of Investment in Govt. / Govt. Backed Securities (T-Bond)
 As at September 30, 2026
Investment as Held to Maturity (HTM)

Amount in BDT

Sl.	Name of the instrument	Investment Type	No. of Securities	Total Face Value	Avg. Cost	Total Cost	Yield	Avg. Fair Value	Total Fair Value	% of Total Assets	Appreciation / (Diminution)
1	05Y BGTB 09/08/2028	Held to Maturity (HTM)	60,000	6,000,000	98.47	5,908,146	9.72%	98.83	5,929,947	0.41%	21,801
2	10Y BGTB 19/11/2035	Held to Maturity (HTM)	270,000	27,000,000	100.40	27,107,406	10.32%	100.37	27,100,620	1.87%	(6,786)
3	20Y BGTB 25/01/2043	Held to Maturity (HTM)	12,000	1,200,000	72.52	870,186	12.79%	75.86	910,374	0.06%	40,188
4	20Y BGTB 25/01/2043	Held to Maturity (HTM)	1,645,000	164,500,000	77.72	127,853,513	11.92%	79.79	131,250,941	9.08%	3,397,429
5	20Y BGTB 25/01/2043	Held to Maturity (HTM)	200,000	20,000,000	93.42	18,684,320	9.68%	93.80	18,760,832	1.30%	76,512
6	20Y BGTB 28/05/2045	Held to Maturity (HTM)	474,000	47,400,000	98.51	46,695,257	12.44%	98.61	46,740,096	3.23%	44,839
7	20Y BGTB 28/05/2045	Held to Maturity (HTM)	590,000	59,000,000	114.75	67,701,438	10.46%	113.88	67,187,186	4.65%	(514,252)
8	20Y BGTB 28/05/2045	Held to Maturity (HTM)	750,000	75,000,000	118.35	88,762,725	10.05%	118.12	88,587,251	6.13%	(175,474)
9	20Y BGTB 27/08/2045	Held to Maturity (HTM)	230,000	23,000,000	95.27	21,911,180	10.88%	95.45	21,953,757	1.52%	42,577
10	20Y BGTB 27/08/2045	Held to Maturity (HTM)	220,000	22,000,000	99.28	21,842,106	10.38%	99.31	21,847,602	1.51%	5,496
11	20Y BGTB 27/08/2045	Held to Maturity (HTM)	393,000	39,300,000	98.77	38,815,235	10.45%	98.80	38,827,817	2.68%	12,582
12	20Y BGTB 27/08/2045	Held to Maturity (HTM)	164,000	16,400,000	93.10	15,268,679	11.17%	93.25	15,293,517	1.06%	24,838
13	20Y BGTB 27/08/2045	Held to Maturity (HTM)	246,000	24,600,000	93.99	23,120,999	11.06%	94.10	23,149,154	1.60%	28,155
14	20Y BGTB 27/08/2045	Held to Maturity (HTM)	1,421,000	142,100,000	97.53	138,589,846	10.60%	97.56	138,639,461	9.59%	49,615
15	20Y BGTB 27/08/2045	Held to Maturity (HTM)	279,000	27,900,000	99.64	27,799,393	10.34%	99.64	27,800,317	1.92%	924
16	20Y BGTB 28/07/2044	Held to Maturity (HTM)	610,000	61,000,000	100.61	61,374,540	12.66%	100.56	61,340,824	4.24%	(33,716)
17	20Y BGTB 28/07/2044	Held to Maturity (HTM)	741,000	74,100,000	100.04	74,128,825	12.74%	100.04	74,126,023	5.13%	(2,802)
18	20Y BGTB 28/07/2044	Held to Maturity (HTM)	800,000	80,000,000	100.74	80,590,800	12.64%	100.66	80,530,791	5.57%	(60,009)
19	20Y BGTB 28/07/2044	Held to Maturity (HTM)	1,387,000	138,700,000	99.88	138,527,596	12.76%	99.89	138,543,749	9.58%	16,153
20	20Y BGTB 28/12/2042	Held to Maturity (HTM)	115,000	11,500,000	78.56	9,034,504	11.88%	80.20	9,222,621	0.64%	188,118
21	20Y BGTB 28/12/2042	Held to Maturity (HTM)	250,000	25,000,000	78.56	19,640,225	11.88%	80.20	20,049,177	1.39%	408,952
22	20Y BGTB 28/12/2042	Held to Maturity (HTM)	1,080,000	108,000,000	82.88	89,506,728	11.18%	84.41	91,159,028	6.30%	1,652,300
23	20Y BGTB 28/12/2042	Held to Maturity (HTM)	325,000	32,500,000	89.21	28,994,323	10.30%	89.78	29,178,537	2.02%	184,215
TOTAL										81.47%	5,401,655
										1,178,129,622	
										1,172,727,967	



IDLC Income Fund
Details of Investment in Govt. / Govt. Backed Securities (T-Bill)
 As at September 30, 2026
Investment in 91 Days Treasury Bills

Investment in 91 Days Treasury Bills							Amount in BDT	
Sl.	Name of the instrument	Investement Type	Total Face Value	Total Cost	Yield	Total Fair Value	% of Total Assets	Appreciation / (Diminution)
1	91 Days BGTB 07/12/2026	Held to Maturity (HTM)	31,400,000	30,745,624	8.54%	30,918,207	2.14%	172,583
2	91 Days BGTB 14/12/2026	Held to Maturity (HTM)	33,300,000	32,625,875	8.29%	32,751,810	2.26%	125,935
3	91 Days BGTB 21/12/2026	Held to Maturity (HTM)	18,800,000	18,420,804	8.26%	18,462,474	1.28%	41,670
4	91 Days BGTB 30/11/2026	Held to Maturity (HTM)	19,200,000	18,793,075	8.69%	18,931,698	1.31%	138,623
TOTAL				100,585,378		101,064,189	6.99%	478,811



IDLC Income Fund

Fees Calculation on Daily NAV

Year : July 01, 2026 - September 30, 2026

Days	Daily NAV	Trustee Fee		Management Fee		Amortization of BSEC Annual Fee	
		Amount	Cumulative Amount	Amount	Cumulative Amount	Amount	Cumulative Amount
July 1, 2026	1,343,575,406	2,117	2,117	25,767	25,767	3,681	3,681
July 2, 2026	1,343,940,977	2,117	4,234	25,774	51,541	3,682	7,363
July 3, 2026	1,344,307,804	2,118	6,352	25,781	77,323	3,683	11,046
July 4, 2026	1,344,674,623	2,118	8,470	25,788	103,111	3,684	14,730
July 5, 2026	1,345,047,670	2,119	10,589	25,795	128,906	3,685	18,415
July 6, 2026	1,345,420,709	2,120	12,708	25,803	154,709	3,686	22,101
July 7, 2026	1,345,793,739	2,120	14,828	25,810	180,519	3,687	25,788
July 8, 2026	1,346,166,446	2,121	16,949	25,817	206,336	3,688	29,477
July 9, 2026	1,322,437,884	2,083	19,032	25,362	231,697	3,623	33,100
July 10, 2026	1,322,811,322	2,084	21,116	25,369	257,066	3,624	36,724
July 11, 2026	1,323,184,750	2,084	23,201	25,376	282,443	3,625	40,349
July 12, 2026	1,334,835,511	2,103	25,303	25,600	308,042	3,657	44,006
July 13, 2026	1,335,208,803	2,103	27,407	25,607	333,649	3,658	47,664
July 14, 2026	1,336,622,140	2,106	29,513	25,634	359,283	3,662	51,326
July 15, 2026	1,354,432,862	2,134	31,646	25,975	385,258	3,711	55,037
July 16, 2026	1,357,192,596	2,138	33,784	26,028	411,286	3,718	58,755
July 17, 2026	1,357,565,816	2,139	35,923	26,036	437,322	3,719	62,475
July 18, 2026	1,357,939,027	2,139	38,062	26,043	463,365	3,720	66,195
July 19, 2026	1,358,068,258	2,139	40,202	26,045	489,410	3,721	69,916
July 20, 2026	1,357,106,070	2,138	42,339	26,027	515,437	3,718	73,634
July 21, 2026	1,356,691,758	2,137	44,477	26,019	541,455	3,717	77,351
July 22, 2026	1,354,441,263	2,134	46,610	25,976	567,431	3,711	81,062
July 23, 2026	1,354,400,684	2,134	48,744	25,975	593,406	3,711	84,772
July 24, 2026	1,354,772,594	2,134	50,878	25,982	619,388	3,712	88,484
July 25, 2026	1,355,144,494	2,135	53,013	25,989	645,377	3,713	92,197
July 26, 2026	1,353,928,783	2,133	55,146	25,966	671,342	3,709	95,906
July 27, 2026	1,354,655,733	2,134	57,280	25,980	697,322	3,711	99,617
July 28, 2026	1,354,183,267	2,133	59,413	25,971	723,293	3,710	103,328
July 29, 2026	1,352,409,087	2,131	61,544	25,937	749,229	3,705	107,033
July 30, 2026	1,345,175,453	2,119	63,663	25,798	775,027	3,685	110,718
July 31, 2026	1,345,549,817	2,120	65,783	25,805	800,832	3,686	114,405
August 1, 2026	1,345,924,172	2,120	67,903	25,812	826,645	3,687	118,092
August 2, 2026	1,344,362,119	2,118	70,021	25,782	852,427	3,683	121,775
August 3, 2026	1,343,803,094	2,117	72,138	25,772	878,198	3,682	125,457
August 4, 2026	1,344,444,654	2,118	74,256	25,784	903,982	3,683	129,140
August 5, 2026	1,344,820,308	2,119	76,374	25,791	929,773	3,684	132,825
August 6, 2026	1,356,590,176	2,137	78,511	26,017	955,790	3,717	136,541
August 7, 2026	1,356,965,096	2,138	80,649	26,024	981,814	3,718	140,259
August 8, 2026	1,357,340,007	2,138	82,787	26,031	1,007,845	3,719	143,978
August 9, 2026	1,358,553,624	2,140	84,928	26,054	1,033,900	3,722	147,700
August 10, 2026	1,354,236,715	2,133	87,061	25,972	1,059,871	3,710	151,410
August 11, 2026	1,354,637,526	2,134	89,195	25,979	1,085,851	3,711	155,122
August 12, 2026	1,353,116,623	2,132	91,327	25,950	1,111,801	3,707	158,829
August 13, 2026	1,354,184,856	2,133	93,460	25,971	1,137,772	3,710	162,539
August 14, 2026	1,354,561,801	2,134	95,594	25,978	1,163,750	3,711	166,250
August 15, 2026	1,354,938,737	2,134	97,728	25,985	1,189,735	3,712	169,962
August 16, 2026	1,354,155,389	2,133	99,861	25,970	1,215,705	3,710	173,672
August 17, 2026	1,374,221,458	2,165	102,026	26,355	1,242,060	3,765	177,437
August 18, 2026	1,373,783,447	2,164	104,191	26,347	1,268,406	3,764	181,201
August 19, 2026	1,372,697,579	2,162	106,353	26,326	1,294,732	3,761	184,962
August 20, 2026	1,371,598,539	2,161	108,514	26,305	1,321,037	3,758	188,720
August 21, 2026	1,371,974,465	2,161	110,675	26,312	1,347,348	3,759	192,478
August 22, 2026	1,372,350,381	2,162	112,837	26,319	1,373,667	3,760	196,238
August 23, 2026	1,371,843,389	2,161	114,998	26,309	1,399,977	3,758	199,997
August 24, 2026	1,372,227,858	2,162	117,160	26,317	1,426,293	3,760	203,756
August 25, 2026	1,373,868,170	2,164	119,324	26,348	1,452,642	3,764	207,520
August 26, 2026	1,374,244,165	2,165	121,489	26,355	1,478,997	3,765	211,285
August 27, 2026	1,371,566,411	2,161	123,650	26,304	1,505,301	3,758	215,043



IDLC Income Fund

Fees Calculation on Daily NAV

Year : July 01, 2026 - September 30, 2026

Days	Daily NAV	Trustee Fee		Management Fee		Amortization of BSEC Annual Fee	
		Amount	Cumulative Amount	Amount	Cumulative Amount	Amount	Cumulative Amount
August 28, 2026	1,371,940,431	2,161	125,811	26,311	1,531,612	3,759	218,802
August 29, 2026	1,372,314,443	2,162	127,973	26,318	1,557,931	3,760	222,562
August 30, 2026	1,372,359,010	2,162	130,135	26,319	1,584,250	3,760	226,321
August 31, 2026	1,367,768,101	2,155	132,290	26,231	1,610,481	3,747	230,069
September 1, 2026	1,368,620,140	2,156	134,446	26,248	1,636,728	3,750	233,818
September 2, 2026	1,368,145,508	2,155	136,601	26,238	1,662,967	3,748	237,567
September 3, 2026	1,368,518,844	2,156	138,757	26,246	1,689,212	3,749	241,316
September 4, 2026	1,368,898,420	2,156	140,913	26,253	1,715,465	3,750	245,066
September 5, 2026	1,369,277,987	2,157	143,070	26,260	1,741,725	3,751	248,818
September 6, 2026	1,383,739,311	2,180	145,250	26,537	1,768,263	3,791	252,609
September 7, 2026	1,427,934,581	2,249	147,500	27,385	1,795,648	3,912	256,521
September 8, 2026	1,427,221,375	2,248	149,748	27,371	1,823,019	3,910	260,431
September 9, 2026	1,425,999,373	2,246	151,994	27,348	1,850,367	3,907	264,338
September 10, 2026	1,423,621,511	2,243	154,237	27,302	1,877,670	3,900	268,239
September 11, 2026	1,424,008,294	2,243	156,480	27,310	1,904,979	3,901	272,140
September 12, 2026	1,424,395,067	2,244	158,724	27,317	1,932,297	3,902	276,042
September 13, 2026	1,422,801,824	2,241	160,966	27,287	1,959,583	3,898	279,940
September 14, 2026	1,422,973,587	2,242	163,207	27,290	1,986,873	3,899	283,839
September 15, 2026	1,423,246,894	2,242	165,450	27,295	2,014,168	3,899	287,738
September 16, 2026	1,441,494,872	2,271	167,720	27,645	2,041,813	3,949	291,688
September 17, 2026	1,440,942,200	2,270	169,990	27,635	2,069,448	3,948	295,635
September 18, 2026	1,441,332,866	2,271	172,261	27,642	2,097,090	3,949	299,584
September 19, 2026	1,441,723,523	2,271	174,532	27,649	2,124,739	3,950	303,534
September 20, 2026	1,442,404,614	2,272	176,804	27,663	2,152,402	3,952	307,486
September 21, 2026	1,442,229,825	2,272	179,076	27,659	2,180,061	3,951	311,437
September 22, 2026	1,438,996,469	2,267	181,343	27,597	2,207,658	3,942	315,380
September 23, 2026	1,438,756,754	2,267	183,610	27,593	2,235,251	3,942	319,322
September 24, 2026	1,438,786,346	2,267	185,876	27,593	2,262,844	3,942	323,263
September 25, 2026	1,439,176,848	2,267	188,144	27,601	2,290,445	3,943	327,206
September 26, 2026	1,439,567,341	2,268	190,412	27,608	2,318,053	3,944	331,150
September 27, 2026	1,440,778,012	2,270	192,681	27,631	2,345,684	3,947	335,098
September 28, 2026	1,440,674,176	2,270	194,951	27,629	2,373,313	3,947	339,045
September 29, 2026	1,441,851,739	2,271	197,222	27,652	2,400,965	3,950	342,995
September 30, 2026	1,441,563,136	2,271	199,493	27,647	2,428,612	3,949	346,945



Annexure D

IDLC Income Fund

Custodian Fee Calculation

Year : July 01, 2026 - September 30, 2026

S/N	Month	Listed Securities Market Value	Non-Listed Securities Face Value	Total Investment	Custodian Fee	Vat 15%	Total Amount
		A	B	C=A+B	D	G=D*15%	H=F+G
1	Jul-26	1,177,614,711	59,219,375	1,236,834,086	40,342	6,051	46,394
2	Aug-26	1,177,876,387	79,316,043	1,257,192,430	40,342	6,051	46,394
3	Sep-26	1,178,129,622	161,582,685	1,339,712,307	39,041	5,856	44,897
						Total =	137,685

Particulars	Amount
Calculated Fee for the Period (July 01, 2026 - September 30, 2026)	137,685
Less : Prior year adjustments (2025-26)	5,389
	132,296

Details of CDBL Expenses

Year : July 01, 2026 - September 30, 2026

Particulars	Amount
Annual CDBL Maintenance Bill [2026-2027]	28,498
CDBL Connectivity Fee July'2025	4,000
CDBL Connectivity Fee Aug'2025	4,000
CDBL Connectivity Fee Sep'2025	4,000
	40,498

