

IDLC Growth Fund

As at and for the period ended March 31, 2026

IDLC Growth Fund
Statement of Financial Position
As at March 31, 2026

Particulars	Notes	March 31,	June 30,
		2026	2025
		BDT	BDT
ASSETS			
Non Current Asset			
		-	-
Current Asset			
Investment in securities at market price	4	717,059,767	390,795,491
Investment in Govt. / Govt. Backed Securities (T-Bond)	5	31,396,680	238,886,855
Account Receivables	6	8,918,155	21,862,795
Advances, deposits and prepayments	7	434,386	1,450,531
Cash and Cash Equivalents	8	137,203,625	146,611,335
		895,012,612	799,607,007
Total Assets		895,012,612	799,607,007
UNITHOLDERS' EQUITY			
Capital Fund	9	703,892,120	682,042,260
Unit Premium / (Discount)	10	51,825,977	47,131,094
Investors' Available Balance		13,744	11,172
Fair Value Reserve	11	39,951,152	200,013
Retained Earnings	12	90,216,524	65,877,526
Total Equity		885,899,515	795,262,065
LIABILITIES			
Non Current Liabilities			
		-	-
Current Liabilities			
Account Payables	13	9,094,496	4,344,869
Unclaimed Dividend	14	18,601	73
		9,113,097	4,344,942
Total Liabilities		9,113,097	4,344,942
Total Equity and Liabilities		895,012,613	799,607,007
Net Asset Value (NAV) Per Unit			
At cost price	15	12.02	11.86
At market price	16	12.59	11.66

The annexed notes form an integral part of these financial statements.


Managing Director
IDLC Asset Management Limited




Compliance Officer
IDLC Asset Management Limited

IDLC Growth Fund
Statement of Profit or Loss and Other Comprehensive Income
For the period ended March 31, 2026

Particulars	Notes	Amount in BDT		Amount in BDT	
		July 1, 2025 - Mar. 31, 2026	July 1, 2024 - Mar. 31, 2025	Jan 01, 2026 - Mar 31, 2026	Jan 01, 2025 - Mar 31, 2025
INCOME					
Capital Gain	17	27,606,091	7,938,499	(24,369)	(2,164,922)
Dividend Income	18	21,455,666	24,402,200	6,948,867	7,873,542
Interest Income	19	14,251,700	17,892,756	2,956,443	7,197,448
Income against load		822	1,576	291	913
Total Income		63,314,280	50,235,031	9,881,232	12,906,981
EXPENDITURE					
Management fee	Annex C	9,700,260	8,620,068	3,236,052	2,849,033
Amortization of preliminary and issue expenses		-	756,295	-	248,418
Trustee fee	Annex C	1,155,323	968,989	388,082	321,321
Publication and other expenses	20	127,972	243,153	-	79,882
BSEC annual fee	Annex C	669,752	561,733	224,975	186,273
Custodian fee	Annex D	385,667	320,433	120,920	97,300
Bank charges and excise duty		226,500	277,570	185,715	160,400
Sales agent commission		948,318	919,592	325,833	303,407
CDBL Expenses	Annex D	251,081	79,323	100,381	18,955
Total Expenditure		13,464,873	12,747,157	4,581,959	4,264,989
Profit before provision		49,849,407	37,487,875	5,299,273	8,641,992
(Provision) / write back of provision for Diminution in Value of Investments	21	13,707,021	39,197,804	18,469,476	24,361,011
Profit for the period		63,556,428	76,685,679	23,768,749	33,003,003
Fair value reserve	11	39,751,139	-	-	-
Total comprehensive income		103,307,566	76,685,679	23,768,749	33,003,003
Earnings per unit	22	0.90	1.15	0.34	0.50

The annexed notes form an integral part of these financial statements.


Asset Manager
IDLC Asset Management Ltd.




Compliance Officer
IDLC Asset Management Ltd.

IDLC Growth Fund
Statement of Changes in Equity
For the period ended March 31, 2026

Particulars	Capital fund	Unit premium/ (discount)	Investors' balance	Fair value reserve	Retained earnings	Total equity
Opening Balance	682,042,260	47,131,094	11,172	200,013	65,877,526	795,262,065
Unit Subscribed / (Redeemed) During the period, Net	21,849,860	4,694,882	-	-	-	26,544,742
Fair Value Reserve	-	-	-	39,751,139	-	39,751,139
Investors' Balance	-	-	2,572	-	-	2,572
Net Income During the period	-	-	-	-	63,556,428	63,556,428
Distributable dividend during the period	-	-	-	-	(39,217,430)	(39,217,430)
As at March 31, 2026	703,892,120	51,825,976	13,744	39,951,152	90,216,524	885,899,515

For the period ended March 31, 2025

Particulars	Capital fund	Unit premium/ (discount)	Investors' balance	Fair value reserve	Retained earnings	Total equity
Opening Balance	689,403,360	48,631,724	10,556	-	(10,966,334)	727,079,306
Unit Subscribed / (Redeemed) During the period, Net	(23,915,940)	(4,051,761)	-	-	-	(27,967,701)
Fair Value Reserve	-	-	-	1,216,765	-	1,216,765
Investors' Balance	-	-	452	-	-	452
Net Income During the period	-	-	-	-	76,685,679	76,685,679
As at March 31, 2025	665,487,420	44,579,963	11,008	1,216,765	65,719,345	777,014,501

The annexed notes form an integral part of these financial statements.


Asset Manager
IDLC Asset Management Ltd.




Compliance Officer
IDLC Asset Management Ltd.

IDLC Growth Fund

Statement of Cash Flows

For the period ended March 31, 2026

Particulars	Notes	Amount in BDT	
		July 1, 2025 - Mar. 31, 2026	July 1, 2024 - Mar. 31, 2025
A. Cash Flows From / (Used in) Operating Activities			
Capital Gain / (Loss) Realized in Cash		28,007,479	7,912,306
Interest income realized in cash		8,797,063	11,404,535
Interest Income from Govt. / Govt. Backed Securities		14,047,844	4,576,884
Dividend income - received in cash		20,218,256	18,949,316
Income against Load		822	1,576
Advance, Deposits & Prepayments		(1,304,540)	(230,564)
Payment made for Expenses		(11,412,063)	(10,414,314)
Net Cash Flows From / (Used in) Operating Activities		58,354,860	32,199,739
B. Cash From / (Used in) Investing Activities			
Investment in Marketable Securities		(995,966,318)	(269,416,457)
Proceeds from sale of marketable securities		731,648,151	267,306,591
Investment in Govt. / Govt. Backed Securities		(49,538,320)	(169,196,470)
Proceeds from sale of Govt. / Govt. Backed Securities		258,714,455	34,984,008
Net Cash Flows From / (Used in) Investing Activities		(55,142,033)	(136,322,328)
C. Cash From / (Used in) Financing Activities			
Subscribed / (Redemption) of Unit Capital, Net		21,849,860	(23,915,940)
Unit Premium / (Discount), Net		4,694,882	(4,051,761)
Increase / (Decrease) of Payable to Investors		31,050	(124,106)
Increase / (Decrease) of Investor's Balance		2,572	452
Dividend Paid for the period		(39,198,902)	(10)
Net Cash Flows From / (Used in) Financing Activities		(12,620,538)	(28,091,364)
D. Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		(9,407,711)	(132,213,952)
E. Opening Cash and Cash Equivalents		146,611,335	219,745,870
F. Closing Cash and Cash Equivalents (D+E)		137,203,625	87,531,918
Net Operating Cash flow Per Unit	22	0.83	0.48

The annexed notes form an integral part of these financial statements.


Asset Manager
IDLC Asset Management Ltd.




Compliance Officer
IDLC Asset Management Ltd.

IDLC Growth Fund
Notes to the Financial Statements
As at and for the period ended March 31, 2026

1 Introduction of the Fund and its activities

1.01 Legal status and key partners of the Fund

IDLC Growth Fund (here-in-after referred to as “the Fund”), a Trust property, was established on September 11, 2017 under the Trust Act, 1882 and registered under the Registration Act, 1908 and subsequently on October 29, 2017 registered as a Mutual Fund from the Bangladesh Securities and Exchange Commission with an initial target of paid-up capital of BDT 500 million divided into 50 million units of BDT 10 each under the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025 as an open end Mutual Fund vide registration no. BSEC/MUTUAL FUND/2017/85.

After initial public subscription, the size of the fund was BDT 28.09 crore.

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 : Bangladesh General Insurance Company Plc.

Registered Address : 42, Dilkusha C/A, Motijheel, Dhaka - 1000.

Custodian : BRAC Bank PLC.

Registered Address : Anik Tower, 220/B, Tejgaon Gulshan Link Road, Tejgaon, Dhaka - 1208.

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 Growth 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 Objectives

The objective of the IDLC Growth Fund is to generate long-term capital appreciation from a portfolio of predominantly equity and equity related instruments.

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, 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 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 period of the Fund cover three months from July 01, 2025 to March 31, 2026.



		March 31, 2026	June 30, 2025
		BDT	BDT
4.00 Investment in securities at market price			
Investment in listed securities at cost price	4.01	679,919,764	404,502,511
		679,919,764	404,502,511
Add/ (Less): Unrealized gain / (loss)		37,140,003	(13,707,021)
		717,059,767	390,795,491
4.01 Investment in listed securities at cost price			
Bank		251,216,369	134,196,350
Cement		69,232,752	-
Corporate Bond		3,889,502	7,850,603
Food & Allied		-	41,630,570
Pharmaceuticals & Chemicals		198,686,539	130,802,012
Telecommunication		156,894,603	75,049,291
Textile		-	14,973,686
		679,919,764	404,502,511
<i>Details are mentioned in Annexure A.</i>			
5.00 Investment in Govt. / Govt. Backed Securities (T-Bond)			
A. Investment as Held to Maturity (HTM)	5.01	-	189,700,832
B. Investment as Held for Trading (HFT)	5.02	31,396,680	49,186,023
		31,396,680	238,886,855
5.01 A. Investment as Held to Maturity (HTM)			
Investment as Held to Maturity (HTM) at Cost Price		-	188,775,655
Add: Appreciation (or Diminution) in the Fair Value of Investments		-	925,176
		-	189,700,832
5.02 B. Investment as Held for Trading (HFT)			
Investment as Held for Trading (HFT) at Cost Price		28,585,531	48,986,011
Add/ (Less): Unrealized gain / (loss)		2,811,149	200,013
		31,396,680	49,186,023
6.00 Account Receivables			
Interest receivables	6.01	2,140,160	10,032,867
Receivables on sale of securities		242,435	6,531,778
Dividend receivables	6.02	6,535,561	5,298,150
		8,918,155	21,862,795
6.01 Interest receivables			
Term Deposit		568,749	1,523,009
Bank Deposit		1,290,004	-
Treasury Bond		281,407	8,509,857
		2,140,160	10,032,867
6.02 Dividend receivables			
Marico Bangladesh Ltd.		-	5,298,150
Grameenphone Ltd.		1,933,061	-
Robi Axiata PLC.		4,602,500	-
		6,535,561	5,298,150
7.00 Advances, deposits and prepayments			
Annual fee - BSEC		104,806	774,558
Trustee fee		329,580	675,973
		434,386	1,450,531



		March 31, 2026	June 30, 2025
8.00 Cash and Cash Equivalents			
Bank Deposits	8.01	95,203,625	68,578,267
Term Deposits	8.02	42,000,000	78,033,068
		137,203,625	146,611,335
8.01 Bank Deposits			
Bank	Account No.	Type	
BRAC Bank PLC	1551-2038-2622-8001	CCA	13,138,136
	1501-2038-2622-8006	CCA	78,697,646
	1501-2038-2622-8005	CCA	485,257
Standard Chartered Bank	02130870901	CA	82,803
The City Bank PLC	1123362736001	IBCA	2,717,404
	1123362736002	IBCA	65,758
	1103362736001	IBCA	16,621
			95,203,625
			68,578,267
8.02 Term Deposits			
	NBFI	Tenure	
Mutual Trust Bank PLC.		3 Months	42,000,000
IDLC Finance PLC.		3 Months	-
			42,000,000
			78,033,068
9.00 Capital Fund			
Opening Balance		682,042,260	689,403,360
Add: Units Subscribed During the period		151,170,040	180,653,370
Less: Units Redeemed During the period		(129,320,180)	(188,014,470)
		703,892,120	682,042,260
9.01 Capital Allotment, Net			
Allotment year	Investor Category	No. of Units	Face Value
2018 - 25	Sponsor & General	68,204,226	10
2025 - 26	General	2,184,986	10
		70,389,212	
			703,892,120
			682,042,260
<i>All the transactions are held through Banking Channel.</i>			
10.00 Unit Premium / (Discount)			
Opening Balance		47,131,094	48,631,724
Add: Addition in Unit Premium / (Discount) due to subscription of units		34,834,710	21,909,501
Less: Subtraction in Unit Premium / (Discount) due to redemption of units		(30,139,827)	(23,410,130)
		51,825,977	47,131,094
11.00 Fair Value Reserve			
Opening Balance		200,013	-
Add: Increase / (Decrease) During the period		39,751,139	200,013
		39,951,152	200,013
12.00 Retained Earnings			
Opening Balance		65,877,526	(10,966,334)
Less: Dividend Paid During the period		(39,217,430)	-
		26,660,096	(10,966,334)
Add: Net Income During the period		63,556,428	76,843,860
		90,216,524	65,877,526



	March 31, 2026	June 30, 2025
13.00 Account Payables		
Management Fees	3,236,052	2,939,038
Custodian Fees	136,193	210,280
Sales Agent Commission	394,671	295,785
Publication and Other Expenses	2,562	33,192
Audit Fees	-	40,250
Payment in Process	-	720,288
Payable to the Investors	64,635	33,585
CDBL Fees	49,253	72,451
Payable to Broker	5,211,130	-
	9,094,496	4,344,869
14.00 Unclaimed Dividend		
Up to 1 year	18,528	-
Over 01 year within 3 years	73	73
	18,601	73
15.00 Net Asset Value (NAV) Per Unit at Cost		
Total Asset Value at Market Price	895,012,613	799,607,007
Less: Unrealized Gain / (Loss)	39,951,152	(13,507,008)
Total Asset Value at Cost Price	855,061,461	813,114,015
Less: Account Payables	9,094,496	4,344,869
Unclaimed Dividend	18,601	73
NAV at Cost Price	845,948,363	808,769,072
Number of Units	70,389,212	68,204,226
	12.02	11.86
16.00 Net Asset Value (NAV) Per Unit at Market Price		
NAV at Cost Price	845,948,363	808,769,072
Add: Unrealized Gain / (Loss)	39,951,152	(13,507,008)
NAV at Market Price	885,899,515	795,262,064
Number of Units	70,389,212	68,204,226
	12.59	11.66



Amount in BDT

17.00 Capital Gain

	July 1, 2025 - Mar. 31, 2026	July 1, 2024 - Mar. 31, 2025
BRAC Bank PLC	6,050,988	12,585,267
City Bank PLC.	(1,611,900)	-
Eastern Bank PLC.	5,540,193	-
Prime Bank PLC.	28,366,137	153,749
LafargeHolcim Bangladesh PLC.	-	(11,237,233)
APSCL Non-Convertible and Fully Redeemable Coupon Bearing Bond	513	296
Bangladesh Shipping Corporation	(1,344,116)	-
British American Tobacco Bangladesh Company Limited	(17,469,147)	-
Bangladesh Submarine Cables PLC	(249,617)	-
Berger Paints Bangladesh Ltd.	-	(1,052,952)
Beximco Pharmaceuticals Ltd.	1,145,370	-
Marico Bangladesh Ltd.	2,626,976	-
Square Pharmaceuticals PLC	(2,454,441)	510,270
20Y BGTB 28/12/2042	2,615,119	-
20Y BGTB 25/01/2043	9,671,271	-
20Y BGTB 28/07/2044	11,910,334	-
20Y BGTB 28/05/2045	5,827,904	-
20Y BGTB 27/08/2045	842,775	-
Bata Shoe Company (Bangladesh) Limited	-	(223,177)
Grameenphone Ltd.	(9,780,154)	9,367,200
Robi Axiata PLC.	(1,277,006)	(1,077,126)
Malek Spinning Mills Ltd.	(99,007)	-
DBH Finance PLC.	(4,299,979)	-
MJL Bangladesh PLC.	(6,068,129)	-
Square Textiles PLC	(2,337,993)	(1,087,796)
	27,606,091	7,938,499

18.00 Dividend Income

BRAC Bank PLC	31	30
APSCL Non-Convertible and Fully Redeemable Coupon Bearing Bond	827,925	1,244,250
British American Tobacco Bangladesh Company Limited	-	2,472,420
Berger Paints Bangladesh Ltd.	-	430,650
Bangladesh Submarine Cables PLC	1,974,852	-
Square Pharmaceuticals PLC	5,388,000	-
MJL Bangladesh PLC.	2,433,600	-
Beximco Pharmaceuticals Ltd.	-	3,556,884
Marico Bangladesh Ltd.	-	5,135,130
Grameenphone Ltd.	6,228,759	8,229,911
Robi Axiata PLC.	4,602,500	1,165,485
Square Textiles PLC	-	2,167,440
	21,455,666	24,402,200

19.00 Interest Income

Term Deposit	5,084,250	7,272,109
Bank Deposits	4,048,557	2,399,192
Treasury Bills	-	625,226
Treasury Bonds	5,118,894	7,596,229
	14,251,700	17,892,756

20.00 Publication and other expenses

Printing and Publication Expenses	127,372	241,353
BO Account Maintenance Fees	600	1,800
	127,972	243,153



Amount in BDT

21.00 (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

July 1, 2025 - Mar. 31, 2026	July 1, 2024 - Mar. 31, 2025
13,707,021	39,197,804
-	-
13,707,021	39,197,804

22.00 Earnings Per Unit

Net Income for the period
 Number of Units

63,556,428	76,685,679
70,389,212	66,548,742
0.90	1.15

23.00 Net Operating Cash Flow Per Unit

Net Operating Cash Flow for the period
 Number of Units

58,354,860	32,199,739
70,389,212	66,548,742
0.83	0.48



Asset Manager

IDLC Asset Management Ltd.




Compliance Officer

IDLC Asset Management Ltd.

IDLC Growth Fund
Details of Investment in Marketable Securities
As at March 31, 2026

A. Investment in Listed Securities

Sl.	Sector	Name of The Company	Nos. of Securities	Avg. Cost	Total Cost Price	Market Value	Total Market Price	% of Total Assets	Unrealized Gain/(Loss)
01	Bank	BRAC Bank PLC	1,971,218	42.61	84,000,567	67.00	132,071,606	9.82%	48,071,039
02		City Bank PLC.	3,253,000	25.71	83,633,662	29.70	96,614,100	9.78%	12,980,438
03		Bank Asia Ltd.	3,910,727	21.37	83,582,140	21.30	83,298,485	9.77%	(283,655)
					251,216,369		311,984,191	29.38%	60,767,822
04	Cement	LafargeHolcim Bangladesh PLC.	1,341,000	51.63	69,232,752	51.20	68,659,200	8.10%	(573,552)
					69,232,752		68,659,200	8.10%	(573,552)
05	Corporate Bond	APSL Non-Convertible and Fully Redeemable Coupon Bearing Bond	3,149	1,235.15	3,889,502	1,250.00	3,936,250	0.45%	46,748
					3,889,502		3,936,250	0.45%	46,748
06	Pharmaceuticals & Chemicals	Beximco Pharmaceuticals Ltd.	946,768	121.76	115,282,905	112.00	106,038,016	13.48%	(9,244,889)
07		Square Pharmaceuticals PLC	378,000	220.64	83,403,634	210.80	79,682,400	9.75%	(3,721,234)
					198,686,539		185,720,416	23.24%	(12,966,123)
08	Telecommunication	Bangladesh Submarine Cables PLC	510,795	142.01	72,538,865	138.00	70,489,710	8.48%	(2,049,155)
09		Robi Axiata PLC.	2,630,000	32.07	84,355,738	29.00	76,270,000	9.87%	(8,085,738)
					156,894,603		146,759,710	18.35%	(10,134,893)
	Sub- Total				679,919,764		717,059,767	79.52%	37,140,003
	B. Investment in Initial Public Offering (IPO)								
		N/A			-		-	0.00%	-
	Grand Total				679,919,764		717,059,767	79.52%	37,140,003



IDLC Growth Fund
 Details of Investment in Govt. / Govt. Backed Securities (Listed T. Bond)
 As at March 31, 2026

A. Investment as Held to Maturity (HIM)

Sl.	Name of the Instrument	Investment Type	No. of Securities	Face Value	Avg. Cost	Total Cost	Yield	Avg. Market Value	Total Market Value	% of Total Assets	Appreciation (or Diminution)
Sub-Total											
										-	-

B. Investment as Held For Trading (HFT)

Sl.	Name of the Instrument	Investment Type	No. of Securities	Face Value	Avg. Cost	Total Cost	Yield	Avg. Market Value	Total Market Value	% of Total Assets	Unrealized Gain / (Loss)
1	20Y BGTB 27/08/2045	Held For Trading (HFT)	300,000	30,000,000	95.29	28,585,531	10.88%	N/A	31,396,680	3.34%	2,811,149
Sub-Total										31,396,680	2,811,149
Total										31,396,680	3.34%



IDLC Growth Fund

Fees Calculation on weekly average NAV

Period : July 01, 2025 - March 31, 2026

Week / Day	Daily NAV	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	-	801,418,095	18,941	18,941	164,595	164,595	10,980	10,980
(Jul 6 - Jul 12), 2025	-	820,882,291	27,161	46,101	234,165	398,760	15,745	26,725
(Jul 13 - Jul 19), 2025	-	813,513,567	26,917	73,018	232,752	631,512	15,604	42,329
(Jul 20 - Jul 26), 2025	-	868,076,808	28,722	101,740	243,216	874,728	16,650	58,980
(Jul 27 - Aug 2), 2025	-	880,472,818	29,132	130,872	245,595	1,120,323	16,888	75,868
(Aug 3 - Aug 9), 2025	-	895,310,478	29,622	160,495	248,436	1,368,759	17,172	93,040
(Aug 10 - Aug 16), 2025	-	885,002,281	29,281	189,775	246,455	1,615,214	16,974	110,015
(Aug 17 - Aug 23), 2025	-	902,690,918	29,866	219,641	249,846	1,865,060	17,313	127,328
(Aug 24 - Aug 30), 2025	-	915,088,460	30,276	249,916	252,223	2,117,283	17,551	144,879
(Aug 31 - Sep 6), 2025	-	940,036,951	31,100	281,017	257,004	2,374,287	18,029	162,908
(Sep 7 - Sep 13), 2025	-	932,182,500	30,840	311,857	255,497	2,629,784	17,878	180,787
(Sep 14 - Sep 20), 2025	-	915,975,795	30,304	342,161	252,389	2,882,174	17,568	198,354
(Sep 21 - Sep 27), 2025	-	904,240,992	29,916	372,077	250,138	3,132,311	17,343	215,697
(Sep 28 - Oct 4), 2025	-	900,567,552	29,794	401,871	249,433	3,381,744	17,272	232,969
(Oct 5 - Oct 11), 2025	-	898,267,817	29,718	431,590	248,992	3,630,736	17,228	250,197
(Oct 12 - Oct 18), 2025	-	883,683,822	29,236	460,825	246,194	3,876,929	16,948	267,145
(Oct 19 - Oct 25), 2025	-	885,248,893	29,287	490,112	246,493	4,123,423	16,978	284,123
(Oct 26 - Nov 1), 2025	-	888,458,287	29,393	519,506	247,108	4,370,531	17,040	301,163
(Nov 2 - Nov 8), 2025	-	880,821,906	29,141	548,646	245,643	4,616,174	16,893	318,056
(Nov 9 - Nov 15), 2025	-	860,920,436	28,482	577,128	241,827	4,858,001	16,511	334,567
(Nov 16 - Nov 22), 2025	-	867,841,109	28,711	605,839	243,152	5,101,154	16,644	351,211
November 23, 2025	869,744,764	869,744,764	4,111	609,950	34,788	5,135,942	2,383	353,594
November 24, 2025	884,033,772	884,033,772	4,178	614,128	35,180	5,171,121	2,422	356,016
November 25, 2025	885,979,263	885,979,263	4,187	618,315	35,233	5,206,354	2,427	358,444
November 26, 2025	883,400,117	883,400,117	4,175	622,490	35,162	5,241,517	2,420	360,864
November 27, 2025	888,590,065	888,590,065	4,200	626,690	35,304	5,276,821	2,435	363,299
November 28, 2025	888,567,424	888,567,424	4,199	630,889	35,304	5,312,125	2,434	365,733
November 29, 2025	888,546,300	888,546,300	4,199	635,089	35,303	5,347,428	2,434	368,167
November 30, 2025	885,180,517	885,180,517	4,183	639,272	35,211	5,382,639	2,425	370,593
December 1, 2025	878,526,678	878,526,678	4,152	643,424	35,029	5,417,667	2,407	373,000
December 2, 2025	881,217,574	881,217,574	4,165	647,589	35,102	5,452,770	2,414	375,414
December 3, 2025	876,534,173	876,534,173	4,143	651,732	34,974	5,487,744	2,402	377,816
December 4, 2025	880,254,344	880,254,344	4,160	655,892	35,076	5,522,820	2,412	380,227
December 5, 2025	880,230,276	880,230,276	4,160	660,052	35,075	5,557,895	2,412	382,639
December 6, 2025	880,206,449	880,206,449	4,160	664,212	35,075	5,592,970	2,412	385,050
December 7, 2025	880,951,171	880,951,171	4,163	668,375	35,095	5,628,065	2,414	387,464
December 8, 2025	883,373,071	883,373,071	4,175	672,550	35,161	5,663,226	2,420	389,884
December 9, 2025	885,052,995	885,052,995	4,183	676,733	35,207	5,698,433	2,425	392,309
December 10, 2025	878,553,511	878,553,511	4,152	680,885	35,029	5,733,463	2,407	394,716
December 11, 2025	878,943,579	878,943,579	4,154	685,039	35,040	5,768,502	2,408	397,124
December 12, 2025	878,915,646	878,915,646	4,154	689,193	35,039	5,803,542	2,408	399,532
December 13, 2025	878,889,272	878,889,272	4,154	693,347	35,038	5,838,580	2,408	401,940
December 14, 2025	873,397,431	873,397,431	4,128	697,475	34,888	5,873,468	2,393	404,333
December 15, 2025	866,233,887	866,233,887	4,094	701,569	34,692	5,908,160	2,373	406,706
December 16, 2025	866,216,678	866,216,678	4,094	705,662	34,692	5,942,852	2,373	409,080
December 17, 2025	863,598,456	863,598,456	4,082	709,744	34,620	5,977,471	2,366	411,446
December 18, 2025	867,611,509	867,611,509	4,100	713,844	34,730	6,012,201	2,377	413,823
December 19, 2025	867,593,649	867,593,649	4,100	717,945	34,729	6,046,930	2,377	416,200
December 20, 2025	867,576,788	867,576,788	4,100	722,045	34,729	6,081,659	2,377	418,577
December 21, 2025	865,269,719	865,269,719	4,089	726,135	34,666	6,116,325	2,371	420,948
December 22, 2025	869,434,826	869,434,826	4,109	730,244	34,780	6,151,105	2,382	423,330



IDLC Growth Fund

Fees Calculation on weekly average NAV

Period : July 01, 2025 - March 31, 2026

Week / Day	Daily NAV	Average NAV	Trustee Fee		Management Fee		Amortization of BSEC Annual Fee	
			Amount	Cumulative Amount	Amount	Cumulative Amount	Amount	Cumulative Amount
December 23, 2025	870,857,467	870,857,467	4,116	734,359	34,818	6,185,923	2,386	425,716
December 24, 2025	875,574,213	875,574,213	4,138	738,498	34,948	6,220,871	2,399	428,115
December 25, 2025	875,562,903	875,562,903	4,138	742,636	34,948	6,255,819	2,399	430,513
December 26, 2025	875,551,593	875,551,593	4,138	746,774	34,947	6,290,766	2,399	432,912
December 27, 2025	875,540,283	875,540,283	4,138	750,912	34,947	6,325,713	2,399	435,311
December 28, 2025	870,826,630	870,826,630	4,116	755,027	34,818	6,360,531	2,386	437,697
December 29, 2025	864,179,128	864,179,128	4,084	759,112	34,636	6,395,167	2,368	440,065
December 30, 2025	859,973,636	859,973,636	4,064	763,176	34,521	6,429,688	2,356	442,421
December 31, 2025	859,961,217	859,961,217	4,064	767,240	34,520	6,464,208	2,356	444,777
January 1, 2026	865,216,031	865,216,031	4,089	771,329	34,664	6,498,872	2,371	447,148
January 2, 2026	865,203,848	865,203,848	4,089	775,419	34,664	6,533,536	2,371	449,518
January 3, 2026	865,194,767	865,194,767	4,089	779,508	34,664	6,568,200	2,370	451,889
January 4, 2026	873,845,888	873,845,888	4,130	783,638	34,901	6,603,101	2,394	454,283
January 5, 2026	871,788,183	871,788,183	4,120	787,758	34,844	6,637,945	2,389	456,671
January 6, 2026	885,140,481	885,140,481	4,183	791,941	35,210	6,673,155	2,425	459,096
January 7, 2026	895,846,941	895,846,941	4,234	796,175	35,504	6,708,659	2,454	461,551
January 8, 2026	895,302,681	895,302,681	4,231	800,407	35,489	6,744,148	2,453	464,004
January 9, 2026	895,293,645	895,293,645	4,231	804,638	35,488	6,779,636	2,453	466,457
January 10, 2026	895,285,452	895,285,452	4,231	808,869	35,488	6,815,124	2,453	468,910
January 11, 2026	887,377,123	887,377,123	4,194	813,063	35,272	6,850,396	2,431	471,341
January 12, 2026	886,752,722	886,752,722	4,191	817,254	35,254	6,885,650	2,430	473,771
January 13, 2026	887,918,345	887,918,345	4,197	821,451	35,286	6,920,937	2,433	476,203
January 14, 2026	890,678,023	890,678,023	4,210	825,660	35,362	6,956,299	2,440	478,644
January 15, 2026	902,278,432	902,278,432	4,264	829,925	35,680	6,991,979	2,472	481,116
January 16, 2026	902,272,434	902,272,434	4,264	834,189	35,680	7,027,658	2,472	483,588
January 17, 2026	902,266,436	902,266,436	4,264	838,453	35,680	7,063,338	2,472	486,060
January 18, 2026	918,630,431	918,630,431	4,342	842,795	36,128	7,099,466	2,517	488,577
January 19, 2026	929,407,301	929,407,301	4,393	847,187	36,423	7,135,889	2,546	491,123
January 20, 2026	931,176,944	931,176,944	4,401	851,588	36,471	7,172,360	2,551	493,674
January 21, 2026	926,513,621	926,513,621	4,379	855,967	36,344	7,208,704	2,538	496,213
January 22, 2026	927,980,005	927,980,005	4,386	860,353	36,384	7,245,088	2,543	498,755
January 23, 2026	927,970,738	927,970,738	4,386	864,739	36,384	7,281,472	2,542	501,298
January 24, 2026	927,963,059	927,963,059	4,386	869,124	36,384	7,317,855	2,542	503,840
January 25, 2026	860,717,775	860,717,775	4,068	873,192	34,541	7,352,396	2,358	506,199
January 26, 2026	862,755,953	862,755,953	4,078	877,270	34,597	7,386,993	2,364	508,562
January 27, 2026	875,546,042	875,546,042	4,138	881,408	34,947	7,421,940	2,399	510,961
January 28, 2026	885,006,736	885,006,736	4,183	885,591	35,206	7,457,146	2,425	513,386
January 29, 2026	880,119,037	880,119,037	4,160	889,750	35,072	7,492,219	2,411	515,797
January 30, 2026	880,102,532	880,102,532	4,160	893,910	35,072	7,527,291	2,411	518,209
January 31, 2026	880,087,638	880,087,638	4,159	898,069	35,072	7,562,362	2,411	520,620
February 1, 2026	888,173,580	888,173,580	4,198	902,267	35,293	7,597,656	2,433	523,053
February 2, 2026	897,304,685	897,304,685	4,241	906,508	35,544	7,633,199	2,458	525,512
February 3, 2026	892,421,107	892,421,107	4,218	910,725	35,410	7,668,609	2,445	527,957
February 4, 2026	892,418,904	892,418,904	4,218	914,943	35,410	7,704,019	2,445	530,402
February 5, 2026	891,667,566	891,667,566	4,214	919,157	35,389	7,739,408	2,443	532,845
February 6, 2026	891,666,947	891,666,947	4,214	923,372	35,389	7,774,797	2,443	535,288
February 7, 2026	891,666,557	891,666,557	4,214	927,586	35,389	7,810,187	2,443	537,731
February 8, 2026	890,602,149	890,602,149	4,209	931,795	35,360	7,845,547	2,440	540,171
February 9, 2026	905,593,741	905,593,741	4,280	936,075	35,771	7,881,317	2,481	542,652
February 10, 2026	918,434,101	918,434,101	4,341	940,416	36,122	7,917,439	2,516	545,169
February 11, 2026	918,421,856	918,421,856	4,341	944,756	36,122	7,953,561	2,516	547,685
February 12, 2026	918,413,073	918,413,073	4,341	949,097	36,122	7,989,683	2,516	550,201
February 13, 2026	918,404,290	918,404,290	4,341	953,438	36,122	8,025,805	2,516	552,718



IDLC Growth Fund

Fees Calculation on weekly average NAV

Period : July 01, 2025 - March 31, 2026

Week / Day	Daily NAV	Average NAV	Trustee Fee		Management Fee		Amortization of BSEC Annual Fee	
			Amount	Cumulative Amount	Amount	Cumulative Amount	Amount	Cumulative Amount
February 14, 2026	918,395,508	918,395,508	4,341	957,778	36,121	8,061,926	2,516	555,234
February 15, 2026	949,082,179	949,082,179	4,486	962,264	36,962	8,098,888	2,600	557,834
February 16, 2026	943,039,755	943,039,755	4,457	966,721	36,796	8,135,685	2,584	560,418
February 17, 2026	939,567,360	939,567,360	4,441	971,161	36,701	8,172,386	2,574	562,992
February 18, 2026	943,769,660	943,769,660	4,460	975,622	36,816	8,209,202	2,586	565,578
February 19, 2026	940,701,528	940,701,528	4,446	980,068	36,732	8,245,934	2,577	568,155
February 20, 2026	940,683,059	940,683,059	4,446	984,513	36,732	8,282,666	2,577	570,732
February 21, 2026	940,667,825	940,667,825	4,446	988,959	36,731	8,319,398	2,577	573,310
February 22, 2026	947,764,771	947,764,771	4,479	993,438	36,926	8,356,323	2,597	575,906
February 23, 2026	958,627,432	958,627,432	4,531	997,969	37,223	8,393,547	2,626	578,533
February 24, 2026	961,295,873	961,295,873	4,543	1,002,512	37,297	8,430,843	2,634	581,167
February 25, 2026	970,713,495	970,713,495	4,588	1,007,100	37,554	8,468,398	2,660	583,826
February 26, 2026	975,908,583	975,908,583	4,612	1,011,712	37,697	8,506,095	2,674	586,500
February 27, 2026	975,884,232	975,884,232	4,612	1,016,324	37,696	8,543,791	2,674	589,174
February 28, 2026	975,863,976	975,863,976	4,612	1,020,937	37,696	8,581,486	2,674	591,847
March 1, 2026	958,597,373	958,597,373	4,530	1,025,467	37,222	8,618,709	2,626	594,474
March 2, 2026	963,893,196	963,893,196	4,555	1,030,022	37,367	8,656,076	2,641	597,114
March 3, 2026	923,124,977	923,124,977	4,363	1,034,385	36,251	8,692,327	2,529	599,644
March 4, 2026	927,810,004	927,810,004	4,385	1,038,770	36,379	8,728,706	2,542	602,186
March 5, 2026	910,559,810	910,559,810	4,303	1,043,074	35,907	8,764,612	2,495	604,680
March 6, 2026	910,545,691	910,545,691	4,303	1,047,377	35,906	8,800,518	2,495	607,175
March 7, 2026	910,532,478	910,532,478	4,303	1,051,680	35,906	8,836,424	2,495	609,670
March 8, 2026	871,719,462	871,719,462	4,120	1,055,800	34,842	8,871,267	2,388	612,058
March 9, 2026	899,046,175	899,046,175	4,249	1,060,049	35,591	8,906,858	2,463	614,521
March 10, 2026	925,801,378	925,801,378	4,375	1,064,425	36,324	8,943,182	2,537	617,058
March 11, 2026	919,009,363	919,009,363	4,343	1,068,768	36,138	8,979,319	2,518	619,576
March 12, 2026	932,002,267	932,002,267	4,405	1,073,173	36,494	9,015,813	2,553	622,129
March 13, 2026	931,981,804	931,981,804	4,405	1,077,578	36,493	9,052,307	2,553	624,683
March 14, 2026	931,963,569	931,963,569	4,405	1,081,982	36,493	9,088,800	2,553	627,236
March 15, 2026	915,296,761	915,296,761	4,326	1,086,308	36,036	9,124,836	2,508	629,744
March 16, 2026	918,690,621	918,690,621	4,342	1,090,650	36,129	9,160,965	2,517	632,261
March 17, 2026	918,671,230	918,671,230	4,342	1,094,992	36,129	9,197,094	2,517	634,778
March 18, 2026	918,657,174	918,657,174	4,342	1,099,334	36,128	9,233,222	2,517	637,295
March 19, 2026	918,643,119	918,643,119	4,342	1,103,675	36,128	9,269,350	2,517	639,812
March 20, 2026	918,629,064	918,629,064	4,342	1,108,017	36,128	9,305,478	2,517	642,329
March 21, 2026	918,615,010	918,615,010	4,342	1,112,358	36,127	9,341,605	2,517	644,845
March 22, 2026	918,600,957	918,600,957	4,341	1,116,700	36,127	9,377,732	2,517	647,362
March 23, 2026	918,586,904	918,586,904	4,341	1,121,041	36,126	9,413,858	2,517	649,879
March 24, 2026	907,829,009	907,829,009	4,291	1,125,332	35,832	9,449,690	2,487	652,366
March 25, 2026	915,673,788	915,673,788	4,328	1,129,659	36,047	9,485,736	2,509	654,875
March 26, 2026	915,657,046	915,657,046	4,328	1,133,987	36,046	9,521,783	2,509	657,384
March 27, 2026	915,644,344	915,644,344	4,328	1,138,315	36,046	9,557,829	2,509	659,892
March 28, 2026	915,631,642	915,631,642	4,327	1,142,642	36,046	9,593,874	2,509	662,401
March 29, 2026	904,182,203	904,182,203	4,273	1,146,915	35,732	9,629,606	2,477	664,878
March 30, 2026	892,891,626	892,891,626	4,220	1,151,135	35,423	9,665,029	2,446	667,325
March 31, 2026	885,915,501	885,915,501	4,187	1,155,322	35,232	9,700,260	2,427	669,752



IDLC Growth Fund

Custodian Fee Calculation

Period : July 01, 2025 - March 31, 2026

SN	Month	Holding Listed Securities @ Market Value	Holding Non-Listed Securities @ Face Value	Transaction Amount (No. of Trans. X 200)	Custodian Fee 0.05% @ p.a. + Tranc. Fee	Custodian Fee 0.09% @ p.a.	Actual Custodian Fee (Lower one)	Cumulative
1	July	723,309,649	94,700,705	4,000	44,124	54,445	44,124	44,124
2	August	796,115,414	96,327,914	4,000	50,949	60,131	50,949	95,073
3	September	709,421,716	76,007,467	5,200	45,346	56,044	45,346	140,419
4	October	748,700,977	76,840,322	1,600	41,015	57,035	41,015	181,434
5	November	791,938,389	39,481,085	1,800	40,578	59,669	40,578	222,011
6	December	727,345,130	89,022,145	2,600	42,736	62,228	42,736	264,747
7	January	714,974,580	29,075,940	3,000	42,897	65,287	42,897	307,644
8	February	871,538,810	71,622,840	5,800	43,785	59,076	43,785	351,430
9	March	717,059,767	73,396,680	7,600	34,237	65,674	34,237	385,667

Particulars	Amount
Calculated Fee for the period (July 1, 2025 - March 31, 2026)	385,667
Add : Prior Period Adjustments (2024-25)	-
	385,667

Details of CDBL Expenses

Period : July 01, 2025 - March 31, 2026

Particulars	Amount
CDS Bill with connection fee - July' 2025	30,561
CDS Bill with connection fee - Aug' 2025	39,767
CDS Bill with connection fee - Sep' 2025	41,221
CDS Bill with connection fee - Oct' 2025	11,382
CDS Bill with connection fee - Nov' 2025	11,475
CDS Bill with connection fee - Dec' 2025	16,295
CDS Bill with connection fee - Jan' 2026	21,670
CDS Bill with connection fee - Feb' 2026	37,457
CDS Bill with connection fee - Mar' 2026	41,253
Add : Prior Period Adjustments (2024-25)	-
	251,081

