



**NATIONAL
ASSET
MANAGEMENT LTD.**

NAM IBBL Islamic Unit Fund

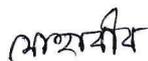
Draft Unaudited Financial Statements

For the period ended 31st December 2024

NAM IBBL Islamic Unit Fund
Statement of Financial Position (Unaudited)
As at 31 December 2024

| Particulars | Notes | Amount in Taka | |
|---|-------|--------------------|--------------------|
| | | 31-Dec-2024 | 30-Jun-2024 |
| A. Assets | | | |
| Investments in Securities (at market price) | 1.00 | 120,369,825 | 145,943,247 |
| Investment in Money Market | 2.00 | 12,627,559 | 10,817,242 |
| Preliminary and issue expenses | 3.00 | - | - |
| Advance, deposit and prepayments | 4.00 | 87,519 | 154,084 |
| Other receivables | 5.00 | 1,629,584 | 1,841,130 |
| Cash and cash equivalents | 6.00 | 3,240,826 | 2,193,762 |
| Total Assets | | 137,955,313 | 160,949,464 |
| B. Liabilities | | | |
| Unclaimed/Dividend Payable | 7.00 | - | - |
| Dividend purification fund | 8.00 | 18,958 | 153,719 |
| Other Liabilities | 9.00 | 1,783,489 | 2,100,398 |
| Total Liabilities | | 1,802,447 | 2,254,117 |
| C. Net Assets (A-B) | | 136,152,866 | 158,695,348 |
| D. Owners' Equity | | | |
| Unit capital fund | 10.00 | 232,251,850 | 232,251,850 |
| Unit premium reserve | 11.00 | 2,116,306 | 2,116,306 |
| Dividend Equalization Fund | 12.00 | - | - |
| Retained earnings | 13.00 | (98,215,290) | (75,672,808) |
| Total | | 136,152,866 | 158,695,348 |
| Net Asset Value (NAV) Per Unit | | | |
| At market price | 14.00 | 5.86 | 6.83 |
| At cost price | 15.00 | 11.35 | 11.34 |

On behalf of NAM IBBL Islamic Unit Fund



Chairman, Trustee
Investment Corporation of Bangladesh



Chief Executive Officer
National Asset Management Limited



Member, Trustee
Investment Corporation of Bangladesh



Compliance Officer
National Asset Management Limited



NAM IBBL Islamic Unit Fund

Statement of Profit or Loss and Other Comprehensive Income (Unaudited)
For the Period from 01 July 2024 to 31 December 2024

| Particulars | Notes | Amount in Taka | | | |
|---|------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| | | 1-Jul-2024 to 31-Dec-2024 | 1-Jul-2023 to 31-Dec-2023 | 1-Oct-2024 to 31-Dec-2024 | 1-Oct-2023 to 31-Dec-2023 |
| Revenue | | | | | |
| Gain/(loss) on sale of marketable securities | 16.00 | 87,443 | (2,145,909) | (84,994) | (71,350) |
| Dividend income | 17.00 | 1,552,872 | 1,736,274 | 1,537,872 | 1,719,274 |
| Profit/Interest/Coupon income | 18.00 | 603,577 | 169,838 | 350,171 | 34,568 |
| Other Income | | - | - | - | - |
| | | 2,243,891 | (239,797) | 1,803,049 | 1,682,492 |
| Operating Expenses | | | | | |
| Management fees | 19.00 | 1,596,939 | 2,163,518 | 744,375 | 1,065,595 |
| Trustee fees | 20.00 | 118,695 | 160,191 | 59,672 | 79,658 |
| Custodian fees | 21.00 | 109,386 | 150,189 | 48,802 | 78,028 |
| BSEC annual fees | | 79,565 | 106,794 | 41,150 | 53,105 |
| Audit Fee | | 23,000 | 23,063 | 11,500 | 11,468 |
| Advertisement and publication expenses | | 90,170 | 177,502 | 13,357 | 91,502 |
| Amortization of preliminary and issue expenses | 3.00 | - | 414,264 | - | 206,000 |
| Purification Fund | Annexure-G | 15,239 | 75,448 | 15,239 | 805 |
| Other Expenses (If any) | 22.00 | 115,263 | 96,753 | 65,048 | 41,752 |
| Total Expenses | | 2,148,257 | 3,367,721 | 999,143 | 1,627,912 |
| Profit/(Loss) Before Provision During the Period | | 95,635 | (3,607,518) | 803,905 | 54,579 |
| Add/(Less): (Provision)/Write back of provision during the period | 23.00 | (22,638,115) | (5,606,309) | (31,178,239) | (1,429,255) |
| Net Profit/(Loss) After Provision During the Period | | (22,542,481) | (9,213,827) | (30,374,334) | (1,374,676) |
| Total Unit | | 23,225,185 | 23,165,506 | 23,225,185 | 23,503,689 |
| Earnings Per Unit (EPU) After Provision During the Period | 24.00 | (0.97) | (0.40) | (1.31) | (0.06) |

On behalf of NAM IBBL Islamic Unit Fund



Chairman, Trustee
Investment Corporation of Bangladesh



Chief Executive Officer
National Asset Management Limited



Member, Trustee
Investment Corporation of Bangladesh



Compliance Officer
National Asset Management Limited



NAM IBBL Islamic Unit Fund

Statement of Changes in Equity (Unaudited)
For the Period from 01 July 2024 to 31 December 2024

Amount in Taka

| Particulars | Unit capital fund | Unit premium /Reserve | Dividend Equalization Fund | Retained earnings | Total equity |
|--|-------------------|-----------------------|----------------------------|-------------------|--------------|
| Opening balance as at 01 July 2024 | 232,251,850 | 2,116,306 | - | (75,672,809) | 158,695,347 |
| Unit Sale during the period | - | - | - | - | - |
| Unit Repurchase during the period | - | - | - | - | - |
| Unit premium reserve during the period | - | - | - | - | - |
| Unit discount during the period | - | - | - | - | - |
| Dividend Equalization Reserve | - | - | - | - | - |
| Net profit/(loss) during the period | - | - | - | (22,542,481) | (22,542,481) |
| Dividend Paid | - | - | - | - | - |
| Closing balance as at 31 December 2024 | 232,251,850 | 2,116,306 | - | (98,215,290) | 136,152,866 |

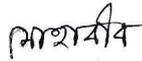
NAM IBBL Islamic Unit Fund

Statement of Changes in Equity (Unaudited)
For the Period from 01 July 2023 to 31 December 2023

Amount in Taka

| Particulars | Unit capital | Unit premium Reserve | Dividend Equalization Reserve | Retained earnings | Total equity |
|--|--------------|----------------------|-------------------------------|-------------------|--------------|
| Opening balance as at 01 July 2023 | 234,596,260 | 1,779,671 | - | (23,371,258) | 213,004,673 |
| Unit Sale during the period | - | - | - | - | - |
| Unit Repurchase during the period | (2,941,200) | 441,180.00 | - | - | (2,500,020) |
| Unit premium reserve during the period | - | - | - | - | - |
| Unit discount during the period | - | - | - | - | - |
| Dividend Equalization Reserve | - | - | - | - | - |
| Net profit/(loss) during the period | - | - | - | 9,213,827.00 | (9,213,827) |
| Dividend Paid | - | - | - | - | - |
| Closing balance as at 31 December 2023 | 231,655,060 | 2,220,851 | - | (32,585,085) | 201,290,826 |

On behalf of NAM IBBL Islamic Unit Fund



Chairman, Trustee
Investment Corporation of Bangladesh



Chief Executive Officer
National Asset Management Limited



Member, Trustee
Investment Corporation of Bangladesh



Compliance Officer
National Asset Management Limited



NAM IBBL Islamic Unit Fund

Statement of Cash Flows (Unaudited)

For the Period from 01 July 2024 to 31 December 2024

| Particulars | Notes | Amount in Taka | |
|--|------------|---------------------------------|---------------------------------|
| | | 1-Jul-2024 to 31-Dec-2024 | 1-Jul-2023 to 31-Dec-2023 |
| A. Cash Flows from Operating Activities | | | |
| Gain on sale of securities | Annexure-B | 87,443 | (2,145,909) |
| Dividend income received in cash | 25.00 | 1,282,490 | 1,736,264 |
| Interest income realized in cash | 26.00 | 1,085,505 | 169,368 |
| Advance, deposit and prepayments | 27.00 | 87,519 | - |
| Payment made for expenses | 28.00 | (2,447,324) | (2,952,977) |
| Other (If any) | | - | - |
| Net cash flows from/(used in) operating activities | | 95,633 | (3,193,254) |
| B. Cash Flows from Investing Activities | | | |
| Purchase of Securities | Annexure-C | (10,512,282) | 3,148,604 |
| Sale of Securities (at Cost) | Annexure-B | 13,463,714 | - |
| Investment In IPO | | - | - |
| Return From IPO | | - | - |
| Investment In MTDR/FDR/T-Bill | | (2,000,000) | - |
| Encashment of MTDR/FDR/T-Bill | | - | (668,867) |
| Net cash flows from/(used in) investing activities | | 951,431 | 2,479,737 |
| C. Cash Flows from Financing Activities | | | |
| Proceeds from issuance of units | 29.00 | - | - |
| Payments made for re-purchase of units | 30.00 | - | - |
| Dividend paid | 31.00 | - | - |
| Net cash flows from/(used in) financing activities | | - | - |
| D. Net Cash Inflows/Outflows during the period (A+B+C) | | 1,047,064 | (3,213,537) |
| E. Cash and cash equivalents at the beginning during the period | | 2,193,762 | 4,044,035 |
| F. Cash and cash equivalents at the end of the period (D+E) | | 3,240,826 | 830,499 |
| Net Operating Cash Flows Per Unit (NOCFU) | 32.00 | 0.004 | (0.14) |

On behalf of NAM IBBL Islamic Unit Fund



Chairman, Trustee
Investment Corporation of Bangladesh



Chief Executive Officer
National Asset Management Limited



Member, Trustee
Investment Corporation of Bangladesh



Compliance Officer
National Asset Management Limited



NAM IBBL Islamic Unit Fund

Notes to the Financial Statements (Unaudited)
For the Period from 01 July 2024 to 31 December 2024

| | | Amount in Taka | |
|-------------|---|--------------------|--------------------|
| | | 31-Dec-2024 | 30-Jun-2024 |
| 1.00 | Investments (at market price) | | |
| | Investments in Listed Securities | 101,859,825 | 127,298,247 |
| | Investment in Non-Listed securities Kindly see Annexure-A | 18,510,000 | 18,645,000 |
| | | 120,369,825 | 145,943,247 |
| 2.00 | Investment in Money Market | | |
| | Investment in MTDR: | | |
| | FIRST SECURITY ISLAMIC BANK (Topkhana Road Branch) 1699232 | 5,313,779 | 5,408,621 |
| | FIRST SECURITY ISLAMIC BANK (Topkhana Road Branch) 1699233 | 5,313,779 | 5,408,621 |
| | PUBALI BANK PLC (Bangabandhu Avenue) 0006655 | 2,000,000 | - |
| | | 12,627,559 | 10,817,242 |
| 3.00 | Preliminary and issue expenses | | |
| | Opening balance as at 01 July 2024 | - | 826,264 |
| | Less: Amortization made during the period | - | (826,264) |
| | Closing balance as at 31 December 2024 | - | - |
| 4.00 | Advance, deposit and prepayments | | |
| | Annual fees to BSEC | 74,519 | 154,084 |
| | Annual fees to CDBL | 13,000 | - |
| | Trustee fees-ICB | - | - |
| | | 87,519 | 154,084 |
| 5.00 | Other receivables | | |
| | Accrued bank interest-SND (Annexure-D) | - | - |
| | Accrued Profit-MTDR (Annexure-D) | 261,327 | 743,255 |
| | Accrued Profit-Non Listed Bond (Annexure-D) | - | - |
| | Receivable Coupon On Bond (Annexure-D) | - | - |
| | Dividend Receivable (Annexure-D) | 1,368,257 | 1,097,875 |
| | | 1,629,584 | 1,841,130 |
| 6.00 | Cash and cash equivalents | | |
| | Main Bank Accounts (N:6.01) | 2,876,572 | 2,192,751 |
| | SIP Bank Accounts (N:6.02) | - | - |
| | Dividend Bank Accounts (N:6.03) | 4,143 | - |
| | Brokerage Accounts (N:6.04) | 360,111 | 1,012 |
| | Total | 3,240,826 | 2,193,762 |
| 6.01 | Bank accounts (Main): | | |
| | FIRST SECURITY ISLAMIC BANK (Topkhana Road Branch) 13100000350 | 1,230,111 | 2,191,643 |
| | FIRST SECURITY ISLAMIC BANK (Topkhana Road Branch) (Now Closed) 13100000348 | - | 1,108 |
| | AL-ARAFAH ISLAMIC BANK PLC (VIP Road Branch) 0141220032163 | 1,642,318 | - |
| | AL-ARAFAH ISLAMIC BANK PLC (VIP Road Branch) Sale of Units 0141220032185 | 4,143 | - |
| | | 2,876,572 | 2,192,751 |
| 6.02 | Bank accounts (SIP): | | |
| | Name of the Bank and Branches | Accounts Number | - |
| 6.03 | Bank accounts (Dividend): | | |
| | AL-ARAFAH ISLAMIC BANK PLC (VIP Road Branch) 0141220032174 | 4143 | - |
| 6.04 | Brokerage Accounts : | | |
| | B.O. A/C Balance (ICB Securities Ltd) | 1,011 | 1,011 |
| | B.O. A/C Balance (Islami bank Securities Ltd) | - | - |
| | B.O. A/C Balance (B&B Enterprise Ltd) | 359,100 | 0.80 |
| | | 360,111 | 1,012 |



NAM IBBL Islamic Unit Fund

Notes to the Financial Statements (Unaudited)
For the Period from 01 July 2024 to 31 December 2024

| | Amount in Taka | |
|---|--------------------|--------------------|
| | 31-Dec-2024 | 30-Jun-2024 |
| 7.00 Unclaimed/Dividend Payable | | |
| Opening Balance | - | - |
| Add: Addition for the period | - | - |
| Less: Dividend Paid During the Period | - | - |
| Closing Balance (7.01) | - | - |
| 7.01 Breakup of unclaimed/ dividend payable | | |
| Unclaimed Dividend 2018-19 | - | - |
| Unclaimed Dividend 2019-20 | - | - |
| Unclaimed Dividend 2020-21 | - | - |
| Unclaimed Dividend 2021-22 | - | - |
| Total | - | - |
| 8.00 Dividend purification fund (Interest against dividend income) | | |
| Opening Balance | 153,719 | - |
| Add: Addition for the Period | 15,239 | 153,719.00 |
| Add: Profit on bank deposit | - | - |
| Less: Excise Duty & Bank Charge | - | - |
| Less: Donation and expenses | (150,000) | - |
| Total | 18,958 | 153,719.00 |
| 9.00 Other Liabilities | | |
| Management fees | 1,596,939 | 1,885,740 |
| BSEC Fee | 7,326 | 2,715 |
| Trustee Fee | - | - |
| Custodian fee | 109,386 | 129,105 |
| Advertisement and publication expenses | 26,838 | - |
| Audit fees | 23,000 | 46,000 |
| Vat & Tax on Newspaper Publication Expense | - | 26,838 |
| Vat & Tax on Audit Fees | 20,000 | 10,000 |
| Other payable | - | - |
| | 1,783,489 | 2,100,398 |
| 10.00 Unit capital fund | | |
| Opening balance as at 01 July 2024 | 232,251,850 | 234,596,260 |
| Add: New subscription of 0 units of Tk.0 each | - | 606,790 |
| Less: Surrendered of 0 units of Tk. 0 each | - | (2,951,200) |
| Closing balance as at 31 December 2024 | 232,251,850 | 232,251,850 |
| Details of Unit Holding Position as on Reporting Date (%) | | |
| Sponsor | - | - |
| Insitution | 90.60% | 90.60% |
| Individual | 9.40% | 9.40% |
| Total | 100.00% | 100.00% |
| 11.00 Unit premium reserve | | |
| Opening balance as at 01 July 2024 | 2,116,306 | 1,779,671 |
| Add: Unit premium during the period | - | 443,430 |
| Less: Unit discount during the period | - | (106,795) |
| Closing balance as at 31 December 2024 | 2,116,306 | 2,116,306 |



NAM IBBL Islamic Unit Fund

Notes to the Financial Statements (Unaudited)
For the Period from 01 July 2024 to 31 December 2024

| | | Amount in Taka | |
|--------------|---|---------------------------------|---------------------------------|
| | | 1-Jul-2024 to 31-Dec-2024 | 1-Jul-2023 to 30-Jun-2024 |
| 12.00 | Dividend Equalization Fund | | |
| | Opening balance as at 01 July 2024 | - | - |
| | Add: Transfer During the Period | - | - |
| | Less: Dividend Paid During the Period | - | - |
| | Closing balance as at 31 December 2024 | - | - |
| 13.00 | Retained Earnings | | |
| | Opening balance as at 01 July 2024 | (75,672,809) | (23,371,258) |
| | Add: Net Income During the Period | 95,635 | (2,335,118) |
| | Less: Provision against marketable securities | (22,638,115) | (49,966,433) |
| | | (98,215,290) | (75,672,808) |
| | Less: Dividend paid during the period | - | - |
| | Closing balance as at 31 December 2024 | (98,215,290) | (75,672,808) |
| 14.00 | Net Asset Value (NAV) per unit at market price | | |
| | Total asset value at market price | 137,955,313 | 158,695,348 |
| | Less: Liability for expenses | (1,802,447) | - |
| | Net Asset Value (NAV) | 136,152,866 | 158,695,348 |
| | Number of units | 23,225,185 | 23,225,185 |
| | NAV per unit at market price | 5.86 | 6.83 |
| 15.00 | Net Asset Value (NAV) per unit at cost price | | |
| | Total net asset value at market price | 136,152,866 | 158,695,348 |
| | Add: Unrealized loss on securities during the period | 127,355,206 | 104,717,091 |
| | Net Asset Value (NAV) | 263,508,072 | 263,412,438 |
| | Number of units | 23,225,185 | 23,225,185 |
| | NAV per unit at cost price | 11.35 | 11.34 |
| 16.00 | Gain/(Loss) on sale of marketable securities (Annexure-B) | 87,443 | (2,145,909) |
| 17.00 | Dividend income (Annexure-D) | 1,552,872 | 1,736,274 |
| 18.00 | Interest income (Annexure-E) | 603,577 | 169,838 |
| 19.00 | Management Fee (Annexure-F) | 1,596,939 | 2,163,518 |
| 20.00 | Trustee Fee (Annexure-F) | 118,695 | 160,191 |
| 21.00 | Custodian Fee (Annexure-F) | 109,386 | 150,189 |
| 22.00 | Other Expense: | | |
| | Printing and stationery | - | - |
| | Bank charges | 32,086 | 4,605 |
| | Exise duty | - | - |
| | CDBL charges | 17,177 | 23,148 |
| | IPO application expenses | - | 3,000 |
| | Shariah Meeting Expense | 16,000 | 16,000 |
| | Other Operating Expense | 50,000 | 50,000 |
| | Total | 115,263 | 96,753 |



NAM IBBL Islamic Unit Fund

Notes to the Financial Statements (Unaudited)
For the Period from 01 July 2024 to 31 December 2024

| | Amount in Taka | |
|---|---------------------------------|---------------------------------|
| | 1-Jul-2024 to 31-Dec-2024 | 1-Jul-2023 to 31-Dec-2023 |
| 23.00 (Provision)/Write back of provision for diminution in value of marketable securities | | |
| Opening balance as at 01 July 2024 | 104,717,091 | 54,750,658 |
| Add: (Provision)/Write back of provision during the period | (127,355,206) | (60,356,967) |
| Total unrealized gain/(loss) during the period | <u>(22,638,115)</u> | <u>(5,606,309)</u> |
| 24.00 Earnings per unit | | |
| Net Profit/(Loss) After Provision During the Period | <u>(22,542,481)</u> | <u>(9,213,827)</u> |
| Number of units | 23,225,185 | 23,165,506 |
| Earnings Per Unit (EPU) After Provision During the Period | <u>(0.97)</u> | <u>(0.40)</u> |
| 25.00 Dividend income received in cash | | |
| Dividend Income from Investment in Securities | 1,552,872 | 1,736,264 |
| Add: Previous year Dividend Receivable | 1,097,875 | - |
| Less: Current year Dividend Receivable | (1,368,257) | - |
| | <u>1,282,490</u> | <u>1,736,264</u> |
| 26.00 Profit Income realized in cash | | |
| Profit Income on Bank Deposits and Bonds | 603,577 | 169,368 |
| Add: Previous year Profit Receivable on MTDR & Bonds | 743,255 | - |
| Less: Current year Profit Receivable on MTDR & Bonds | (261,327) | - |
| | <u>1,085,505</u> | <u>169,368</u> |
| 27.00 Advance, deposit and prepayments: | 87,519 | - |
| 28.00 Payment made for expenses: | | |
| Total Expenses | 2,148,257 | (3,367,241) |
| Less: Preliminary Expenses | - | - |
| Add: Previous year Operating Expenses payable (N: 28.01) | 2,100,033 | - |
| Add: Donation & Charges on Interest against Dividend Income | - | - |
| Less: Current year Operating Expenses payable (N: 28.02) | (1,800,966) | 414,264 |
| | <u>2,447,324</u> | <u>(2,952,977)</u> |
| 28.01 Previous year Operating Expenses payable | | |
| Current Liabilities (Previous Year) | 2,254,117 | - |
| Less: Advance Payment of Fees, Tax & Suspense's | (154,084) | - |
| | <u>2,100,033</u> | <u>-</u> |
| 28.02 Current year Operating Expenses payable | | |
| Current Liabilities (Current Year) | 1,802,447 | - |
| Less: Last year adjustment | 86,038 | - |
| Less: Advance Payment of Fees, Tax & Suspense's | (87,519) | - |
| | <u>1,800,966</u> | <u>-</u> |
| 29.00 Proceeds from issuance of units: | <u>-</u> | <u>-</u> |
| 30.00 Payments made for re-purchase of units: | <u>-</u> | <u>2,500,020</u> |
| 31.00 Dividend paid during the year | | |
| Dividend declared during the year | - | - |
| Add: Previous year dividend payable | - | - |
| Less: Current year dividend payable | - | - |
| | <u>-</u> | <u>-</u> |



NAM IBBL Islamic Unit Fund

Notes to the Financial Statements (Unaudited)
For the Period from 01 July 2024 to 31 December 2024

| | Amount in Taka | |
|--|---------------------------------|---------------------------------|
| | 1-Jul-2024 to 31-Dec-2024 | 1-Jul-2023 to 31-Dec-2023 |
| 32.00 Net Operating Cash Flows Per Unit (NOCFU) | | |
| Net cash inflows/(outflows) from operating activities | 95,633 | (3,193,254) |
| Number of units | 23,225,185 | 23,165,506 |
| Net operating cash flow per unit | 0.00 | (0.14) |
| 33.00 Profit and Earnings Per Unit available for Distribution | | |
| Retained Earnings Brought Forward | (75,672,809) | (23,371,258) |
| Add/(Less): Last year adjustment | - | - |
| Less: Dividend Paid | - | - |
| Less: Transferd to Dividend Equalization Reserve | - | - |
| Add: Profit/Loss for the Period | (22,542,481) | (9,213,827) |
| Add: Dividend Equalization Reserve | - | - |
| | (98,215,290) | (32,585,085) |
| Number of Units | 23,225,185 | 23,165,506 |
| Per Unit Profit Available for Distribution | (4.23) | (1.41) |

34.00 Events after the reporting Period

(a) The Board of Trustees in its meeting held on 23 January 2025 approved the Unaudited financial statements of the Fund for the Period ended 31 December 2024 and authorized the same for issue.

On behalf of NAM IBBL Islamic Unit Fund



Chairman, Trustee
Investment Corporation of Bangladesh



Chief Executive Officer
National Asset Management Company Limited



Member, Trustee
Investment Corporation of Bangladesh



Compliance Officer
National Asset Management Company Limited



NAM IBBL Islamic Unit Fund

As at 31 December 2024

Portfolio

Listed Securities

Annexure-A

| Sl.No. | Sectors Name | Name of the Companies | Number of Securities | Average Cost Price | Total Acquisition Cost | Market Price | Total Market Value | Excess / (Deficit) | % of Total Assets at Cost |
|--------|-----------------------------|-----------------------|----------------------|--------------------|------------------------|----------------------|---------------------|----------------------|---------------------------|
| 1 | Pharmaceuticals & Chemicals | BXPHARMA | 59,900.00 | 226.71 | 13,580,044.57 | 81.60 | 4,887,840.00 | (8,692,205) | 3.08% |
| 2 | | RENATA | 3,000.00 | 1,222.87 | 3,668,604.30 | 635.10 | 1,905,300.00 | (1,763,304) | 1.20% |
| 3 | | ACMELAB | 20,000.00 | 98.55 | 1,970,915.00 | 75.10 | 1,502,000.00 | (468,915) | 0.95% |
| 4 | | ORIONPHARM | 37,000.00 | 116.45 | 4,308,521.85 | 37.90 | 1,402,300.00 | (2,906,222) | 0.88% |
| 5 | | ACTIVEFINE | 70,000.00 | 20.18 | 1,412,522.50 | 7.90 | 553,000.00 | (859,523) | 0.35% |
| 6 | | AFCAGRO | 70,000.00 | 21.68 | 1,517,785.00 | 9.00 | 630,000.00 | (887,785) | 0.40% |
| 7 | | ASIATICLAB | 30,000.00 | 35.49 | 1,064,594.85 | 36.00 | 1,080,000.00 | 15,405 | 0.68% |
| | | | Sub-Total | | | 27,522,988.07 | | 11,960,440.00 | (15,562,548) |
| 8 | Fuel & Power | UPGDCL | 52,000 | 324.23 | 16,859,837 | 123.60 | 6,427,200 | (10,432,637) | 4.05% |
| 9 | | SUMITPOWER | 70,000 | 44.30 | 3,101,110 | 14.80 | 1,036,000 | (2,065,110) | 0.65% |
| 10 | | POWERGRID | 300,000 | 71.23 | 21,369,839 | 41.80 | 12,540,000 | (8,829,839) | 7.90% |
| 11 | | TITASGAS | 80,000 | 48.27 | 3,861,734 | 20.90 | 1,672,000 | (2,189,734) | 1.05% |
| 12 | | INTRACO | 25,000 | 20.75 | 518,840 | 20.20 | 505,000 | (13,840) | 0.32% |
| | | | Sub-Total | | | 45,711,359.82 | | 22,180,200.00 | (23,531,160) |
| 13 | Engineering | BBSCABLES | 60,112 | 67.68 | 4,068,160 | 17.50 | 1,051,960 | (3,016,200) | 0.66% |
| 14 | | BSRMLTD | 18,000 | 121.15 | 2,180,620 | 76.00 | 1,368,000 | (812,620) | 0.86% |
| 15 | | IFADAUTOS | 70,305 | 52.88 | 3,717,991 | 20.60 | 1,448,283 | (2,269,708) | 0.91% |
| 16 | | GPHISPAT | 55,387 | 52.70 | 2,919,162 | 22.10 | 1,224,053 | (1,695,110) | 0.77% |
| 17 | | BBS | 60,000 | 31.47 | 1,888,000 | 10.40 | 624,000 | (1,264,000) | 0.39% |
| 18 | | OAL | 50,000 | 19.22 | 961,172 | 6.90 | 345,000 | (616,172) | 0.22% |
| 19 | | SSSTEEL | 50,000 | 16.54 | 827,063 | 8.70 | 435,000 | (392,063) | 0.27% |
| | | Sub-Total | | | 16,562,167.29 | | 6,496,295.70 | (10,065,872) | 4.09% |
| 20 | Textile | SQUARETEXT | 9,450.00 | 61.31 | 579,370 | 49.40 | 466,830 | (112,540) | 0.29% |
| 21 | | CNATEX | 200,000.00 | 9.54 | 1,908,760 | 4.80 | 960,000 | (948,760) | 0.60% |
| 22 | | ARGONDENIM | 15,000.00 | 17.42 | 261,352 | 16.80 | 252,000 | (9,352) | 0.16% |
| 23 | | PDL | 110,000.00 | 15.07 | 1,657,183 | 6.40 | 704,000 | (953,183) | 0.44% |
| | | | Sub-Total | | | 4,406,663.91 | | 2,382,830.00 | (2,023,834) |



| | | | | | | | | | |
|----|------------------------|------------------|---------|--------|------------|----------------------|------------|----------------------|---------------------|
| 24 | Insurance | NORTHRNINS | 120,000 | 59.03 | 7,083,029 | 29.90 | 3,588,000 | (3,495,029) | 2.26% |
| 25 | | FAREASTLIF | 10,000 | 87.13 | 871,273 | 30.60 | 306,000 | (565,273) | 0.19% |
| 26 | | ISLAMIINS | 220,000 | 69.41 | 15,270,742 | 41.00 | 9,020,000 | (6,250,742) | 5.68% |
| 27 | | ICICL | 30,000 | 30.96 | 928,811 | 21.50 | 645,000 | (283,811) | 0.41% |
| | | Sub-Total | | | | 24,153,855.10 | | 13,559,000.00 | (10,594,855) |
| 28 | Cement | LHBL | 272,100 | 95.36 | 25,948,718 | 53.90 | 14,666,190 | (11,282,528) | 9.24% |
| 29 | | CONFIDCEM | 15,000 | 78.96 | 1,184,371 | 56.70 | 850,500 | (333,871) | 0.54% |
| | | Sub-Total | | | | 27,133,088.75 | | 15,516,690.00 | (11,616,399) |
| 30 | Miscellaneous | NFML | 354,611 | 38.03 | 13,484,636 | 7.90 | 2,801,427 | (10,683,209) | 1.77% |
| 31 | | BEXIMCO | 31,500 | 112.21 | 3,534,613 | 110.10 | 3,468,150 | (66,463) | 2.19% |
| 32 | | SKTRIMS | 20,000 | 34.09 | 681,700 | 15.30 | 306,000 | (375,700) | 0.19% |
| | | Sub-Total | | | | 17,700,948.10 | | 6,575,576.90 | (11,125,371) |
| 33 | Bank | FIRSTSBANK | 546,000 | 10.95 | 5,976,175 | 5.10 | 2,784,600 | (3,191,575) | 1.75% |
| 34 | | GIB | 735,000 | 8.72 | 6,411,676 | 4.90 | 3,601,500 | (2,810,176) | 2.27% |
| 35 | | SIBL | 35,000 | 9.42 | 329,722 | 8.80 | 308,000 | (21,722) | 0.19% |
| | | Sub-Total | | | | 12,717,573.25 | | 6,694,100.00 | (6,023,473) |
| 36 | Services & Real Estate | SAIFPOWER | 234,700 | 38.06 | 8,931,591 | 13.20 | 3,098,040 | (5,833,551) | 1.95% |
| | | Sub-Total | | | | 8,931,590.93 | | 3,098,040.00 | (5,833,551) |
| 37 | IT | GENEXIL | 177,008 | 116.75 | 20,665,176 | 29.10 | 5,150,933 | (15,514,243) | 3.25% |
| | | Sub-Total | | | | 20,665,176.25 | | 5,150,932.80 | (15,514,243) |
| 38 | Tannery | FORTUNE | 20,000 | 93.08 | 1,861,636 | 16.70 | 334,000 | (1,527,636) | 0.21% |
| 39 | | APEXFOOT | 2,800 | 234.49 | 656,563 | 199.90 | 559,720 | (96,843) | 0.35% |
| | | Sub-Total | | | | 2,518,199.12 | | 893,720.00 | (1,624,479) |
| 40 | Ceramic | RAKCERAMIC | 150,000 | 57.15 | 8,572,075 | 22.60 | 3,390,000 | (5,182,075) | 2.14% |
| 41 | | FUWANGCER | 110,000 | 26.19 | 2,880,515 | 13.00 | 1,430,000 | (1,450,515) | 0.90% |
| | | Sub-Total | | | | 11,452,590.23 | | 4,820,000.00 | (6,632,590) |
| 42 | Food & Allied | FUWANGFOOD | 80,000 | 35.47 | 2,837,337 | 13.20 | 1,056,000 | (1,781,337) | 0.67% |
| 43 | | GEMINISEA | 5,000 | 368.10 | 1,840,497 | 164.40 | 822,000 | (1,018,497) | 0.52% |
| | | Sub-Total | | | | 4,677,833.57 | | 1,878,000.00 | (2,799,834) |



| | | | | | | | | | |
|----|------|------------|--------|-------|----------------|-------|----------------|---------------|--------|
| 44 | NBFi | ISLAMICFIN | 60,000 | 27.85 | 1,670,998 | 10.90 | 654,000 | (1,016,998) | 0.41% |
| | | Sub-Total | | | 1,670,997.50 | | 654,000.00 | (1,016,998) | 0.41% |
| | | | | | 225,825,031.89 | | 101,859,825.40 | (123,965,206) | 64.19% |

Non Listed Securities

| Sl. No. | Sectors Name | Name of the Companies | No. of Shares | Average cost per share | Total acquisition cost | Market Price per share | Total Market Value | Excess / (Deficit) | % of Total Portfolio Value at Cost/Market |
|--------------------|--------------|------------------------|---------------|------------------------|------------------------|------------------------|-----------------------|----------------------|---|
| 45 | Mutual Fund | HFML Shariah Unit Fund | 1,500,000 | 10.00 | 15,000,000 | 8.20 | 12,300,000 | (2,700,000) | 7.75% |
| | | Sub-Total | | | 15,000,000.00 | | 12,300,000.00 | (2,700,000) | 7.75% |
| | Bond | | | | | | | | |
| 46 | Pre-IPO | Islam Oxygen Ltd | 300,000 | 23.00 | 6,900,000 | 20.70 | 6,210,000 | (690,000) | 3.91% |
| Total | | | | | 6,900,000.00 | | 6,210,000.00 | (690,000) | 3.91% |
| GRAND TOTAL | | | | | 21,900,000.00 | | 18,510,000.00 | (3,390,000) | 11.66% |
| | | | | | 247,725,031.89 | | 120,369,825.40 | (127,355,206) | 75.85% |

As per Letter no. 53.13.0000.082.44.338.21/6163/791 of the Trustee, the value of non performing investment (Islam Oxygen Ltd.) has been impaired as any return has not been received for two years. Provision has been made at the rate of 10% which will be continued by this rate per annum as per the letter of the Trustee Committee.

Information on Non-Performing Investment

| Fund Name | Name of the Investee Company/Issuer | Date of Investment | Category of Investment | Period of Investment without return | Receivables (Principal and return) | Amount of Provisions made till date |
|---------------------|-------------------------------------|--------------------|------------------------|-------------------------------------|------------------------------------|-------------------------------------|
| NAM IBBL Islamic UF | Islam Oxygen Ltd | 06-03-2022 | Pre IPO | 2.9 years | 62,10,000 | 6,90,000 |

In making investment decision, the following restrictions have been taken into due consideration:

- 1) The fund has not invested more than 10% of its total assets in particular company.
- 2) The fund has not invested more than 20% of its total assets in shares, debentures or the other securities of a single company or group.
- 3) The fund has not invested more than 25% of its total assets in shares, debentures or the other securities in any one industry.
- 4) Not less than 80% of the total assets of the fund has been invested in capital market instruments out of which at least 60% has been invested in listed securities.



NAM IBBL Islamic Unit Fund

For the period from 01 July 2024 to 31 December 2024

Gain/(Loss) on sale of marketable securities

Annexure-B

| S.L | Company Name | Share Quantity | Average Cost Price per Share | Total Cost Value | Market Price per Share | Total Market Value | Gain/(Loss) |
|-----|--|----------------|------------------------------|-------------------|------------------------|--------------------|---------------|
| 1 | Advent Pharma Limited | 30,000 | 26.33 | 789,970 | 26.57 | 797,003 | 7,033 |
| 2 | eGeneration PLC. | 10,000 | 35.79 | 357,893 | 38.30 | 383,040 | 25,148 |
| 3 | IT Consultants PLC. | 10,000 | 44.51 | 445,092 | 45.93 | 459,349 | 14,257 |
| 4 | Saiham Cotton Mills Limited | 50,000 | 15.80 | 789,970 | 16.14 | 806,978 | 17,008 |
| 5 | Generation Next Fasions Limited | 100,000 | 6.52 | 651,625 | 6.33 | 633,413 | (18,213) |
| 6 | Far East Knitting & Dyeing Company Lim | 40,000 | 20.55 | 822,050 | 22.09 | 883,785 | 61,735 |
| 7 | Square Pharmaceuticals PLC. | 20,000 | 231.56 | 4,631,285 | 237.04 | 4,740,751 | 109,465 |
| 8 | Associated Oxygen Limited | 15,000 | 23.89 | 358,394 | 23.84 | 357,604 | (790) |
| 9 | The ACME Laboratories Limited | 15,000 | 90.23 | 1,353,474 | 91.27 | 1,369,069 | 15,595 |
| 10 | Beximco Pharmaceuticals Limited | 100 | 227.28 | 22,728 | 77.64 | 7,764 | (14,964) |
| 11 | Square Textiles PLC. | 10,550 | 61.31 | 646,809 | 56.54 | 596,520 | (50,289) |
| 12 | Apex Footwear Limited | 2,500 | 253.25 | 633,115 | 242.38 | 605,941 | (27,173) |
| 13 | Islami Bank PLC | 10,086 | 61.78 | 623,146 | 51.74 | 521,821 | (101,325) |
| 14 | Dragon Sweater and Spinning Limited | 40,000 | 11.40 | 456,138 | 12.37 | 494,760 | 38,623 |
| 15 | INTRACO Refueling Station Limited | 8,000 | 21.54 | 172,296 | 22.14 | 177,156 | 4,860 |
| 16 | Asiatic Laboratories Limited | 20,000 | 35.49 | 709,730 | 35.81 | 716,205 | 6,475 |
| | Total | | | 13,463,714 | | 13,551,156 | 87,443 |



NAM IBBL Islamic Unit Fund

For the period from 01 July 2024 to 31 December 2024

Investment in Securities

Annexure-C

| S.L | Company Name | Number of Shares | Avg. Buy price | Cost Vaue |
|--------------|--------------|------------------|----------------|-------------------|
| 1 | ADVENT | 30,000 | 26.33 | 789,970.00 |
| 2 | EGEN | 10,000 | 35.79 | 357,892.50 |
| 3 | FORTUNE | 4,250 | 31.68 | 134,635.75 |
| 4 | ITC | 10,000 | 44.51 | 445,091.55 |
| 5 | FEKDIL | 40,000 | 20.55 | 822,050.00 |
| 6 | ORIONPHARMA | 5,000 | 74.49 | 372,428.75 |
| 7 | ACMELAB | 15,000 | 90.23 | 1,353,473.85 |
| 8 | SQUAREPTXT | 10,000 | 54.95 | 549,491.40 |
| 9 | AOL | 15,000 | 23.89 | 358,393.75 |
| 10 | CONFIDCEM | 15,000 | 78.96 | 1,184,370.74 |
| 11 | LHBL | 100 | 66.00 | 6,599.96 |
| 12 | ISLAMIBANK | 10,086 | 61.78 | 623,145.97 |
| 13 | SIBL | 35,000 | 9.42 | 329,722.25 |
| 14 | INTRACO | 23,000 | 30.10 | 692,201.93 |
| 15 | DSSL | 40,000 | 11.40 | 456,137.50 |
| 16 | ARGONDENIM | 15,000 | 17.49 | 262,351.75 |
| 17 | ASIATICLAB | 50,000 | 35.49 | 1,774,324.75 |
| Total | | | | 10,512,282 |



NAM IBBL Islamic Unit Fund

For the period from 01 July 2024 to 31 December 2024

Dividend income

Annexure-D

Dividend income:

| S.L | Company Name | Record Date | Number of Shares | Face Value Per Share | Cash Dividend % | Cash Dividend |
|--------------|--------------|-------------|------------------|----------------------|-----------------|------------------|
| 1 | CONFIDCEM | 30-09-2024 | 15000 | 10 | 10% | 15,000 |
| 2 | RENATA | 21-10-2024 | 3000 | 10 | 92% | 27,600 |
| 3 | AFEXFOOT | 22-10-2024 | 3000 | 10 | 35% | 10,500 |
| 4 | GPHISPAT | 04-11-2024 | 55387 | 10 | 10% | 55,387 |
| 5 | LHBL | 11-11-2024 | 272100 | 10 | 19% | 516,990 |
| 6 | BBSCABLES | 14-11-2024 | 60112 | 10 | 1% | 6,011 |
| 7 | BSRMLTD | 14-11-2024 | 18000 | 10 | 35% | 63,000 |
| 8 | BBS | 14-11-2024 | 60000 | 10 | 1% | 3,000 |
| 9 | SAIFPOWER | 17-11-2024 | 234700 | 10 | 1% | 23,470 |
| 10 | TITASGAS | 17-11-2024 | 80000 | 10 | 5% | 40,000 |
| 11 | IFADAUTOS | 18-11-2024 | 69609 | 10 | 1% | 6,961 |
| 12 | UPGDCL | 18-11-2024 | 52000 | 10 | 60% | 312,000 |
| 13 | ACMELAB | 20-11-2024 | 20000 | 10 | 35% | 70,000 |
| 14 | GENEXIL | 20-11-2024 | 177008 | 10 | 3% | 53,102 |
| 15 | FUWANGCER | 20-11-2024 | 110000 | 10 | 2% | 22,000 |
| 16 | SQUARETEXT | 21-11-2024 | 10000 | 10 | 32% | 32,000 |
| 17 | BXPHARMA | 25-11-2024 | 59900 | 10 | 40% | 239,600 |
| 19 | FORTUNE | 28-11-2024 | 20000 | 10 | 1% | 2,000 |
| 20 | ORIONPHARMA | 04-12-2024 | 37000 | 10 | 10% | 37,000 |
| 21 | GEMINISEA | 05-12-2024 | 5000 | 10 | 8% | 3,750 |
| 22 | SSSTEEL | 05-12-2024 | 50000 | 10 | 2% | 10,000 |
| 23 | SKTRIMS | 12-12-2024 | 20,000 | 10 | 2% | 3,500 |
| Total | | | | | | 1,552,872 |

Dividend Receivable:

| S.L | Company Name | Record Date | Number of Shares | Face Value Per Share | Cash Dividend % | Cash Dividend |
|-----------------------------|--------------|-------------|------------------|----------------------|-----------------|------------------|
| 1 | RENATA | 21-10-2024 | 3000 | 10 | 92% | 27,600 |
| 2 | GPHISPAT | 04-11-2024 | 55387 | 10 | 10% | 55,387 |
| 3 | BBSCABLES | 14-11-2024 | 60112 | 10 | 1% | 6,011 |
| 4 | BSRMLTD | 14-11-2024 | 18000 | 10 | 35% | 63,000 |
| 5 | BBS | 14-11-2024 | 60000 | 10 | 1% | 3,000 |
| 6 | SAIFPOWER | 17-11-2024 | 234700 | 10 | 1% | 23,470 |
| 7 | TITASGAS | 17-11-2024 | 80000 | 10 | 5% | 40,000 |
| 8 | IFADAUTOS | 18-11-2024 | 69609 | 10 | 1% | 6,961 |
| 9 | UPGDCL | 18-11-2024 | 52000 | 10 | 60% | 312,000 |
| 10 | ACMELAB | 20-11-2024 | 20000 | 10 | 35% | 70,000 |
| 11 | GENEXIL | 20-11-2024 | 177008 | 10 | 3% | 53,102 |
| 12 | FUWANGCER | 20-11-2024 | 110000 | 10 | 2% | 22,000 |
| 13 | SQUARETEXT | 21-11-2024 | 10000 | 10 | 32% | 32,000 |
| 14 | BXPHARMA | 25-11-2024 | 59900 | 10 | 40% | 239,600 |
| 16 | FORTUNE | 28-11-2024 | 20000 | 10 | 1% | 2,000 |
| 17 | ORIONPHARMA | 04-12-2024 | 37000 | 10 | 10% | 37,000 |
| 18 | GEMINISEA | 05-12-2024 | 5000 | 10 | 8% | 3,750 |
| 19 | SSSTEEL | 05-12-2024 | 50000 | 10 | 2% | 10,000 |
| 20 | SKTRIMS | 12-12-2024 | 20,000 | 10 | 2% | 3,500 |
| Last Year receivable | | | | | | 1,010,382 |
| 20 | Fortune | 23-11-2023 | 15,750 | 10 | 5% | 7,875 |
| 20 | GIB | 06-06-2024 | 700,000 | 10 | 5% | 350,000 |
| Total | | | | | | 1,368,257 |



NAM IBBL Islamic Unit Fund
For the period from 01 July 2024 to 31 December 2024
Profit Income

Annexure-D

Profit on Bank Deposit

| SI No. | Fund Name | Bank Name | Branch Name | Account Number | Account Type | Rate (%) | Interest Amount |
|------------------|----------------------------|----------------------------|----------------------|----------------|--------------|----------|-----------------|
| 1 | NAM IBBL ISLAMIC UNIT FUND | FIRST SECURITY ISLAMI BANK | TOPKHANA ROAD BRANCH | 13100000350 | SND | 3.50% | 76,379 |
| 2 | NAM IBBL ISLAMIC UNIT FUND | AL-ARAFAH ISLAMI BANK PLC | VIP ROAD BRANCH | 0141220032163 | SND | 4.00% | 11,843 |
| 3 | NAM IBBL ISLAMIC UNIT FUND | AL-ARAFAH ISLAMI BANK PLC | VIP ROAD BRANCH | 0141220032185 | SND | 4.00% | 63 |
| 4 | NAM IBBL ISLAMIC UNIT FUND | AL-ARAFAH ISLAMI BANK PLC | VIP ROAD BRANCH | 0141220032174 | SND | 4.00% | 63 |
| Sub-Total | | | | | | | 88,348 |

Profit on MTDR

| SI No. | Name of Instrument | Issuer Company | Branch | Instrument Number | Value | Rate (%) | Interest on TDR |
|------------------|--------------------|----------------------------|----------------------|-------------------|--------------|----------|-----------------|
| 1 | MTDR | FIRST SECURITY ISLAMI BANK | TOPKHANA ROAD BRANCH | 1699232 | 5,313,779.45 | 11% | 126,951 |
| 2 | MTDR | FIRST SECURITY ISLAMI BANK | TOPKHANA ROAD BRANCH | 1699233 | 5,313,779.45 | 11% | 126,951 |
| Sub-Total | | | | | | | 253,902 |

Coupon on Bond

| SI No. | Name of Instrument | Issuer Company | Instrument Number | Maturity Date | Face Value | Rate (%) | Interest on TDR |
|------------------|--------------------|----------------|-------------------|---------------|------------|----------|-----------------|
| Sub-Total | | | | | | | |

Coupon on Government Treasury Bill

| SI No. | Name of Instrument | Particulars | Value | Rate (%) | Coupon on G-T-Bill |
|------------------|--------------------|-------------|-------|----------|--------------------|
| Sub-Total | | | | | |

| | | | | | |
|--------------------|--|--|--|--|----------------|
| Grand Total | | | | | 342,250 |
|--------------------|--|--|--|--|----------------|



Profit Receivable

Profit Receivable on Bank Deposit

| Sl No. | Fund Name | Bank Name | Branch Name | Account Number | Account Type | Rate (%) | Interest Amount |
|-----------|-----------|-----------|-------------|----------------|--------------|----------|-----------------|
| | | | | | | | |
| Sub-Total | | | | | | | |

Profit Receivable on MTDR

| Sl No. | Name of Instrument | Issuer Company | Branch | Instrument Number | Value | Rate (%) | Interest on TDR |
|-----------|--------------------|----------------------------|----------------------|-------------------|--------------|----------|-----------------|
| 1 | MTDR | FIRST SECURITY ISLAMI BANK | TOPKHANA ROAD BRANCH | 1699232 | 5,313,779.45 | 11% | 124,910 |
| 2 | MTDR | FIRST SECURITY ISLAMI BANK | TOPKHANA ROAD BRANCH | 1699233 | 5,313,779.45 | 11% | 124,910 |
| 3 | MTDR | PUBALI BANK PLC | BANGABANDHU AVENUE | 0006655 | 2,000,000.00 | 10.50% | 11,507 |
| Sub-Total | | | | | | | 261,327 |

Coupon Receivable on Bond

| Sl No. | Name of Instrument | Issuer Company | Instrument Number | Maturity Date | Face Value | Rate (%) | Interest on TDR |
|-----------|--------------------|----------------|-------------------|---------------|------------|----------|-----------------|
| | | | | | | | |
| Sub-Total | | | | | | | |

Coupon Receivable on Government Treasury Bill

| Sl No. | Name of Instrument | Particulars | Value | Rate (%) | Coupon on G-T-Bill |
|-----------|--------------------|-------------|-------|----------|--------------------|
| | | | | | |
| Sub-Total | | | | | |

| | | | | | | |
|-------------|--|--|--|--|--|---------|
| Grand Total | | | | | | 261,327 |
|-------------|--|--|--|--|--|---------|



NAM IBBL Islamic Unit Fund

For the period from 01 July 2024 to 31 December 2024

Annexure F

| Management Fees Calculation: | | |
|--|------------------------------|------------------|
| Date | Weekly Average NAV at Market | |
| | | |
| | | |
| | | |
| | | |
| Total NAV | | 136,161,039 |
| Weekly Weighted Average NAV | | 146,757,589 |
| Management fees Calculation for the Period | 5,00,00,000*2.5%/2 | 626,712 |
| | 20,00,00,000*2%/2 | 970,227 |
| | 25,00,00,000*1.5% | |
| | RemainingAmount*1%/2 | |
| | Total Management Fee | 1,596,939 |

| Trustee Fees Calculation: | | |
|------------------------------------|--|--------------------|
| Weekly Weighted Average NAV | | 158,695,348 |
| Trustee fee@.15%/2 | | 118,695 |
| Add (Lss): Advance Trustee fees | | (118,695) |
| Trustee fee during the period | | 118,695 |
| | | |

| Custodian Fees calculation: | |
|--|----------------|
| July 2024 | 20,931 |
| August 2024 | 18,455 |
| September 2024 | 21,276 |
| October 2024 | 15,688 |
| November 2024 | 15,329 |
| December 2024 | 17,707 |
| Custodian fees as on 31 December 2024 | 109,386 |

| BSEC fees Calculation: | | |
|---|--|----------------|
| Opening balance as at 01 July 2024 | | 154,084 |
| BSEC annual fees amortized for the period | | (79,565) |
| Advance BSEC fees as on 31 December 2024 | | 74,519 |



NAM IBBL Islamic Unit Fund

For the period from 01 July 2024 to 31 December 2024

Calculation Of Purification Fund

| S.L | Company Name | Div.Per Share | No Share | Gross Dividend | Tax | Net Dividend | Profit Before PWPPF & Tax | Interest Income of the Company | DP Ratio | Deductible Interest |
|-----|------------------------------|---------------|------------|-------------------|-------------|-------------------|---------------------------|--------------------------------|----------|---------------------|
| 1 | CONFIDENCE CEMENT PLC | 1.00 | 15,000.00 | 15,000.00 | - | 15,000.00 | (825,197) | 11,076,281 | 0 | 0.00 |
| 2 | APEX FOOTWEAR LIMITED | 3.50 | 3,000.00 | 10,500.00 | - | 10,500.00 | 286,747,232 | 381,082 | 0.001 | 13.95 |
| 3 | LAFARGEHOLCIM BANGLADESH PLC | 1.90 | 272,100.00 | 516,990.00 | - | 516,990.00 | 4,362,256 | 128,464 | 0.029 | 15224.83 |
| | | | | 542,490.00 | 0.00 | 542,490.00 | | | | 15,239 |

As per Annual Accounts

| | | | | | | | | | | |
|----|-------------------|-------|------------|------------|---|------------|----------------|---------------|---------|----------|
| 1 | ICICL | 1.00 | 17,000.00 | 17,000.00 | 0 | 17,000.00 | N/A | - | 0 | 0 |
| 2 | APEXFOOT | 0.30 | 15,000.00 | 4,463.00 | 0 | 4,463.00 | 367,546,981 | 275,631 | 0.00075 | 3.346895 |
| 3 | BBSCABLES | 0.20 | 60,112.00 | 12,022.40 | 0 | 12,022.40 | 121,266,754 | 8,112,222 | 0.0669 | 804.25 |
| 4 | BSRM STEELS LIMIT | 2.50 | 18,000.00 | 45,000.00 | 0 | 45,000.00 | 3,363,657,769 | 130,989,163 | 0.0389 | 1752.41 |
| 5 | RENATA | 5.31 | 3,000.00 | 15,938.00 | 0 | 15,938.00 | 2,627,087,866 | 22,432,386 | 0.0085 | 136.09 |
| 6 | BXPHERMA | 3.50 | 60,000.00 | 210,000.00 | 0 | 210,000.00 | 6,383,199,454 | 5,529,516 | 0.0009 | 181.91 |
| 7 | BEXIMCO | 1.00 | 20,000.00 | 20,000.00 | 0 | 20,000.00 | 8,816,347,715 | - | 0.0000 | 0.00 |
| 8 | TITASGAS | 0.50 | 80,000.00 | 40,000.00 | 0 | 40,000.00 | 4,072,173,770 | 805,444,570 | 0.1978 | 7911.69 |
| 9 | SQURPHARMA | 10.50 | 20,000.00 | 210,000.00 | 0 | 210,000.00 | 22,178,923,175 | 3,539,631,154 | 0.1596 | 33514.82 |
| 10 | BDCOM | 1.00 | 20,000.00 | 20,000.00 | 0 | 20,000.00 | 108,957,550 | 26,461,514 | 0.2429 | 4857.22 |
| 11 | INTRACO | 1.00 | 50,000.00 | 50,000.00 | 0 | 50,000.00 | 380,936,990 | 175,484,180 | 0.4607 | 23033.23 |
| 12 | UPGDCL | 8.00 | 52,000.00 | 416,000.00 | 0 | 416,000.00 | 8,246,405,181 | 555,417,608 | 0.0674 | 28018.72 |
| 13 | FEKDIL | 1.00 | 50,000.00 | 50,000.00 | 0 | 50,000.00 | 392,127,540 | 9,225,461 | 0.0235 | 1176.33 |
| 14 | SQUARETEXT | 3.00 | 10,000.00 | 30,000.00 | 0 | 30,000.00 | 1,406,033,527 | 11,073,482 | 0.0079 | 236.27 |
| 15 | GEMINISEA | 2.00 | 1,000.00 | 2,000.00 | 0 | 2,000.00 | 112,170,196 | 120,603 | 0.0011 | 2.15 |
| 16 | IFADAUTOS | 1.00 | 69,609.00 | 69,609.00 | 0 | 69,609.00 | 702,526,148 | 81,782,760 | 0.1164 | 8103.35 |
| 17 | GENEXIL | 0.60 | 170,200.00 | 102,120.00 | 0 | 102,120.00 | 402,906,675 | 78,530,355 | 0.1949 | 19904.16 |
| 18 | ACMELAB | 3.30 | 20,000.00 | 66,000.00 | 0 | 66,000.00 | 3,037,901,524 | 5,318,745 | 0.0018 | 115.55 |
| 19 | FORTUNE | 0.50 | 15,750.00 | 7,875.00 | 0 | 7,875.00 | A/R | - | 0.0000 | 0.00 |
| 20 | GPHISPAT | 0.50 | 52,750.00 | 26,375.00 | 0 | 26,375.00 | 1,301,487,005 | 143,522,469 | 0.1103 | 2908.52 |



