

NAM IBBL ISLAMIC UNIT FUND
STATEMENT OF FINANCIAL POSITION
As at 30 September 2025

Particulars	Notes	Amount in Taka	
		30-Sep-25	30-Jun-25
Assets			
Investments in Securities	4.00	112,053,697	102,169,762
Investment in Money Market (MTDR)	5.00	12,247,601	12,247,601
Cash and Cash Equivalents	6.00	2,028,915	3,907,960
Advance, Deposit and Prepayments	7.00	156,130	123,185
Other Receivables	8.00	1,002,110	1,344,782
Total Assets		127,488,453	119,793,290
Equity and Liabilities			
Equity			
Unit Capital Fund	9.00	232,770,880	232,770,880
Unit premium Reserve	10.00	1,897,276	1,897,276
Retained Earnings	11.00	(108,360,106)	(117,604,148)
Total Equity		126,308,050	117,064,008
Liabilities			
Other Liabilities	12.00	860,383	2,609,667
Dividend Purification Fund	13.00	320,020	119,614
Total Liabilities		1,180,403	2,729,282
Total Equity and Liabilities		127,488,453	119,793,289
Net Asset value (NAV) per unit of Tk. 10 each			
Net Asset Value (NAV) per unit (at Market Value)	14.00	5.43	5.03
Net Asset Value (NAV) per unit (at Cost Value)	15.00	11.04	11.06

The financial statements should be read in conjunction with the annexed notes.



Member, Trustee
Investment Corporation of Bangladesh



Chairman, Trustee
Investment Corporation of Bangladesh



Compliance Officer
National Asset Management Limited



Chief Executive Officer (Acting)
National Asset Management Limited

Signed in terms of our separate report of even date annexed.

Place : Dhaka
October 20, 2025.



NAM IBBL ISLAMIC UNIT FUND
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the period from 01 July 2025 to 30 September 2025

Particulars	Notes	Amount in Taka	
		30-Sep-25	30-Sep-24
Income			
Gain/(Loss) on sale of Investments	16.00	611,976	172,437
Dividend Income from Investment in Securities	17.00	-	15,000
Profit Income from MSND & MTDR	18.00	300,430	253,406
		912,407	440,843
Expenses			
Management Fees	19.00	691,506	852,564
Trustee Fees	20.00	43,659	59,023
Custodian Fees	21.00	47,474	59,104
BSEC Fees		30,712	38,415
Audit Fee		12,902	11,500
Advertisement and Publication Expenses		95,974	74,557
Other Expenses	22.00	29,262	50,214
Dividend Purification Fund		-	-
Total Expenses		951,489	1,145,377
Profit/(loss) before tax during the year		(39,082)	(704,534)
(Provision)/write back of provision during the year	23.00	9,503,529	(8,540,124)
Net profit/(Loss) after provision during the year		9,464,447	(9,244,659)
Add: Other Comprehensive Income		-	-
Total Comprehensive Income		9,464,447	(9,244,659)
Total Unit		23,277,088	23,225,185
Earnings Per Unit (EPU) of Tk. 10 each	24.00	0.41	(0.40)

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Place : Dhaka
October 20, 2025.



NAM IBBL ISLAMIC UNIT FUND
STATEMENT OF CHANGES IN EQUITY
For the period from 01 July 2025 to 30 September 2025

Amount in Taka

Particulars	Unit Capital	Unit Premium Reserve	Retained Earnings	Total Equity
Balance as at 01 July 2025	232,770,880	1,897,276	(117,604,148)	117,064,009
Donation on Dividend Purification	-	-	(220,405)	(220,405)
Unit Capital	-	-	-	-
Unit Premium Reserve	-	-	-	-
Net profit/(loss) for the period	-	-	9,464,447	9,464,447
Balance as at 30 September 2025	232,770,880	1,897,276	(108,360,107)	126,308,050

For the period from 01 July 2024 to ended 30 September 2024

Amount in Taka

Particulars	Unit Capital	Unit Premium Reserve	Retained Earnings	Total Equity
Balance as at 01 July 2024	234,596,260	1,779,671	(23,371,258)	213,004,673
Unit Capital	606,790	(106,795)	-	499,995
Unit Repurchase	(2,951,200)	443,430	-	(2,507,770)
Net profit/(loss) for the period	-	-	(52,301,550)	(52,301,550)
Balance as at 30 September 2024	232,251,850	2,116,306	(75,672,808)	158,695,348



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October 20, 2025.



NAM IBBL ISLAMIC UNIT FUND
STATEMENT OF CASH FLOWS
For the period from 01 July 2025 to 30 September 2025

Particulars	Notes	Amount in Taka	
		30-Sep-25	30-Sep-24
A. Cash Flows from Operating Activities			
Gain/(Loss) on sale of Securities	Annexure-B	611,976	440,843
Dividend Income Received in Cash	25.00	643,102	725,000
Profit Income Realized in Cash	26.00	-	670,567
Advance, Deposit and Prepayments	7.00	-	(265,846)
Payment Made for Expenses	27.00	(2,753,718)	(1,145,377)
Net Cash Flows from/(used in) Operating Activities		(1,498,640)	425,187
B. Cash Flows from Investing Activities			
Investment in Securities	Annexure-C	(28,519,029)	4,442,979
Proceeds from Sale of Securities	Annexure-B	28,138,623	-
Investment in IPO		-	-
Return From IPO		-	-
Investment In MTDR		-	912,955
Encashment of MTDR		-	-
Net cash flows from/(used in) Investing Activities		(380,406)	3,530,024
C. Cash Flows from Financing Activities			
Proceeds from Issuance of Units	28.00	-	-
Payments made for re-Purchase of Units	29.00	-	-
Net Cash Flows from/(used in) Financing Activities		-	-
D. Net Cash Inflows/ (Outflows) during the Year (A+B+C)		(1,879,045)	3,955,211
E. Cash and Cash Equivalents at the Beginning of the Year		3,907,960	2,193,762
F. Cash and Cash Equivalents at the End of the Year (D+E)		2,028,915	6,148,973
Net Operating Cash Flows Per Unit (NOCFU)	30.00	(0.06)	0.02

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Place : Dhaka
October 20, 2025.



	Amount in Taka	
	30-Sep-25	30-Jun-25
4.00 Investments in Securities		
Investments in Listed Securities	99,918,697	90,439,762
Investment in Non-Listed securities	12,135,000	11,730,000
	112,053,697	102,169,762

Details of Investment in Listed and Non-Listed Securities are shown in "Annexure - A"

The Fund has invested in Pre-IPO shares of Tk. 10.00 each of Islam Oxigen Limited at a premium of Tk.13.00 per share total Tk. 6,900,000 in the year of 2022. The IPO application was rejected by the Bangladesh Securities and Exchange Commission. No return has been received for last two years from the investment. The Trustee has carried out a review of the fund's investments and identified that the holding in Islam Oxygen Ltd is non-performing. As per instruction of the Trustee, a provision has been made for the full amount of the investment.

5.00 Investment in Money Market (MTDR)

<u>Name of the Bank and Branches</u>	<u>Account No.</u>		
FIRST SECURITY ISLAMI BANK (Topkhana Road)	11824600010484	5,074,188	5,074,188
FIRST SECURITY ISLAMI BANK (Topkhana Road)	11824600010483	5,074,188	5,074,188
PUBALI BANK PLC (Bangabandhu Avenue)	5322104030233	2,099,226	2,099,226
		12,247,601	12,247,601

Details of Investment in Money Market (MTDR) are shown in "Annexure - E"

6.00 Cash & Cash Equivalents

Main Bank Accounts (Note:7.01)	2,025,011	3,903,827
Dividend Bank Accounts (Note:7.02)	2,893	3,123
Brokerage Accounts (Note:7.03)	1,011	1,011
	2,028,915	3,907,960

6.01 Main Bank Accounts

<u>Name of the Bank and Branches</u>	<u>Account No.</u>		
FIRST SECURITY ISLAMI BANK (Topkhana Road)	13100000350	37,863	37,863
AL-ARAFAH ISLAMI BANK PLC (VIP Road Branch)	141220032163	1,884,004	3,862,203
AL-ARAFAH ISLAMI BANK PLC (VIP Road Branch)	141220032185	3,531	3,761
AL-ARAFAH ISLAMI BANK PLC (VIP Road Branch)	141220032444	99,614	-
		2,025,011	3,903,827

6.02 Dividend Bank Accounts

<u>Name of the Bank and Branches</u>	<u>Account No.</u>		
AL-ARAFAH ISLAMI BANK PLC (VIP Road Branch)	141220032174	2,893	3,123

6.03 Brokerage Accounts

	<u>BO ID No.</u>		
B.O. A/C Balance (ICB Securities Ltd)	1604580062970420	1,011	1,011
B.O. A/C Balance (Islami Bank Securities Ltd)	1604580062970420	-	-
B.O. A/C Balance (B&B Enterprise Ltd)	1604580062970420	-	-
		1,011	1,011

7.00 Advance, Deposit and Prepayments

Advance fees to Trustee	Annexure-F	44,139	
Annual fees to CDBL for 2025-2026		19,518	
Annual fees to BSEC for 2025-2026	Annexure-F	92,473	123,185
		156,130	123,185

8.00 Other Receivables

		1,002,110	1,344,782
Opening Balance		267,835	
Accrued Profit-MSND		22,952	-
Accrued Profit-MTDR		277,478	267,835
		568,265	267,835
Dividend Receivable (Annexure D)		433,845	1,076,947

Details of Accrued Profit and Dividend Receivable are shown in "Annexure - D" and "Annexure - E"

9.00 Unit Capital Fund

Opening balance	232,770,880	232,251,850
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Add: New Subscription during the year
Less: Surrendered during the year
Closing balance

Amount in Taka	
30-Sep-25	30-Jun-25
-	519,030
-	-
232,770,880	232,770,880

The unit capital represents 23,277,088 number of units of Tk 10 each. Details of Unit Holding Position as on Reporting Date (%)

Institution	90.60%	90.60%
Individual	9.40%	9.40%
Total	100.00%	100.00%

10.00 Unit Premium Reserve

Opening balance
Add: Unit premium during the year
Less: Unit discount during the year
Closing balance

1,897,276	2,116,306
-	-
-	(219,030)
1,897,276	1,897,276

11.00 Retained Earnings

Opening balance
Dividend Purification Fund (12.01)
Add: Net profit/(loss) for the year
Less: Provision against Investments in Securities
Closing balance

(117,604,148)	(75,672,809)
(220,405)	-
(39,082)	(6,376,527)
9,503,529	(35,554,812)
(108,360,106)	(117,604,148)

12.01

During the period, management identified tk 2,20,405 as dividend purification expenses relating to dividend income recognised in the previous financial year. The amount has been adjusted against opening retained earnings and a corresponding liability is recorded as an addition to dividend purification fund (Note 14).

12.00 Other Liabilities

Management fees
BSEC Fee
Trustee Fee
Custodian fee
Advertisement and publication expenses
Audit fees
Vat & Tax on Audit Fees

691,506	2,375,449
7,326	7,326
-	7,932
47,474	93,142
73,925	58,068
24,152	51,750
16,000	16,000
860,383	2,609,667

13.00 Dividend Purification Fund

Opening balance
Add: Addition for the year
Less: Donation

119,614	153,719
220,405	145,895
(20,000)	(180,000)
320,020	119,614

14.00 Net Asset Value (NAV) per unit (at Market price)

Total asset value at Market price
Less: Liability for expenses
Net Asset Value (NAV)
Number of units
NAV per unit at market price

127,488,453	119,793,290
(1,180,403)	(2,729,232)
126,308,050	117,064,008
23,277,088	23,277,088
5.43	5.03

15.00 Net Asset Value (NAV) per unit (at Cost price)

Total net asset value at Market price
Add: Unrealized loss on securities during the year
Net Asset Value (NAV)
Number of units
NAV per unit at cost price

126,308,050	117,064,008
130,768,374	140,271,903
257,076,424	257,335,911
23,277,088	23,277,088
11.04	11.06

16.00 Loss on Sale of Investments

611,976	172,437
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Details of Gain on sale of Marketable Securities are shown in "Annexure- B".



	Amount in Taka	
	30-Sep-25	30-Jun-25
17.00 Dividend Income from investment in securities	-	15,000
Details of Dividend Income are shown in "Annexure- D".		
18.00 Interest income	300,430	253,406
Details of Interest Income are shown in "Annexure- E".		
19.00 Management Fee	691,506	852,554
Details of Management Fee are shown in "Annexure- F".		
20.00 Trustee Fee	43,659	59,023
Details of Trustee Fee are shown in "Annexure- F".		
21.00 Custodian Fee	47,474	59,104
Details of Custodian Fee are shown in "Annexure- F".		
22.00 Other Expenses		
Printing and Stationery	-	-
Bank Charges	920	920
Excise Duty	-	-
CDBL Charges	12,342	8,295
IPO Application Expenses	-	-
Shariah Meeting Expense	16,000	16,000
Other Operating Expenses	-	25,000
	29,262	50,214
23.00 (Provision)/Write Back of Provision for Diminution in Value of Marketable Securities		
Unrealized gain/(loss) as on 30 September 2025	(130,768,374)	(113,257,215)
Unrealized gain/(loss) as on 01 July 2025	(140,271,903)	(104,717,091)
Provision required for the year	9,503,529	(8,540,124)
24.00 Earnings Per Unit		
Net Profit/(Loss) After Provision During the year	9,464,447	(9,244,659)
Number of units	23,277,088	23,225,185
Earnings Per Unit (EPU) After Provision During the year	0.41	(0.40)
25.00 Dividend Income Received in Cash		
Dividend Income from Investment in Securities	-	725,000
Add: Previous year Dividend Receivable	1,076,947	-
Less: Current year Dividend Receivable	(433,845)	-
	643,102	725,000
Details of Dividend Income are shown in 'Annexure-D'		
26.00 Profit Income Realized in Cash		
Profit Income on MTDR	-	670,567
Profit Income on Bank Deposits and Bonds	-	-



	Amount in Taka	
	30-Sep-25	30-Jun-25
	-	670,567
27.00 Payment made for expenses:		
Total Expenses	951,489	1,145,377
Less: Preliminary Expenses	-	-
Add: Previous year Operating Expenses payable (N: 28.01)	2,606,097	-
Add: Donation & Charges on Interest against Dividend Income	220,405	-
Less: Current year Operating Expenses payable (N: 28.02)	(1,024,273)	-
	2,753,718	1,145,377
27.01 Previous year Operating Expenses payable		
Current Liabilities (Previous Year)	2,729,282	-
Less: Advance Payment of Fees, Tax & Suspense's	(123,185)	-
	2,606,097	-
27.02 Current year Operating Expenses payable		
Current Liabilities (Current Year)	(1,180,403)	-
Less: Last year adjustment	-	-
Less: Advance Payment of Fees, Tax & Suspense's	156,130	-
	(1,024,273)	-
28.00 Proceeds from Issuance of Units	-	-
29.00 Payments made for Re-Purchase of Units	-	-
30.00 Net Operating Cash Flows Per Unit (NOCFU)		
Net Cash Inflows/(Outflows) from Operating Activities	(1,498,640)	(479,211)
Number of Units	23,277,088	23,225,185
Net Operating Cash Flow Per Unit	(0.06)	(0.02)
31.00 Profit and Earnings Per Unit Available for Distribution		
Retained Earnings Brought Forward	(117,604,146)	(75,672,808)
Add: Profit/Loss for the Period	9,464,447	(9,244,659)
	(108,139,702)	(84,917,467)
Number of Units	23,277,088	23,225,185
Per Unit Profit Available for Distribution	(4.65)	(3.66)

32.00 Related Party Transactions

The significant related party transactions during the year is as follows:

Particulars	Relationship	Nature of the transaction	Opening Balance	Debit Taka	Credit Taka	Closing Balance
NAM IBBL Islamic Fund Ltd.	Asset Manager	Management Fee	2,375,449	2,375,449	691,506	691,506

33.00 Shariah Advisory Board (SAB)

The Fund has a Shariah Advisory Board (SAB) comprises 3 (three) members. The Shariah Advisory Board reviews the investment, income, expenditure and Funds performance as per shariah guideline of fund periodically. A shariah certificate has been obtained from Shariah Advisory Board for the year.

34.00 Responsibilities Of The Preparation Of The Financial Statements:

The Asset Manager takes its responsibilities for the preparation of the financial statements of the Fund for the year ended 30 September 2025.



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Place : Dhaka
October 20, 2025.



NAM IBBL ISLAMIC UNIT FUND
STATEMENT OF INVESTMENT IN SECURITIES
As at 30 September 2025

Annexure-A
Amount in Taka

Listed Securities

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	ACMELAB	20,000	98.55	1,970,915	78.00	1,560,000	(410,915)	1.33%
2		SQURPHARMA	20,000	224.96	4,499,234	215.00	4,300,000	(199,234)	3.67%
3		BXPBARMA	59,900	226.71	13,580,045	118.00	7,068,200	(6,511,845)	6.04%
4		RENATA	3,000	1,222.87	3,668,604	480.40	1,441,200	(2,227,404)	1.23%
5		ORIONPHARM	37,000	116.45	4,308,522	36.80	1,361,600	(2,946,922)	1.16%
6		AFCAGRO	70,000	21.68	1,517,785	7.70	539,000	(978,785)	0.46%
		Sub-Total				29,545,104		16,270,000	(13,275,104)
7	Fuel & Power	UPGDCL	52,000	324.23	16,859,837	142.50	7,410,000	(9,449,837)	6.33%
8		SUMITPOWER	70,000	44.30	3,101,110	15.10	1,057,000	(2,044,110)	0.90%
9		POWERGRID	300,000	71.23	21,369,839	33.20	9,960,000	(11,409,839)	8.51%
10		TITASGAS	80,000	48.27	3,861,734	19.90	1,592,000	(2,269,734)	1.36%
		Sub-Total				45,192,520		20,019,000.00	(25,173,520)
11	Engineering	BBSCABLES	60,112	67.68	4,068,160	18.80	1,130,106	(2,938,054)	0.97%
12		BSRMLTD	18,000	121.15	2,180,620	87.40	1,573,200	(607,420)	1.34%
13		IFADAUTOS	70,305	52.88	3,717,991	24.00	1,687,320	(2,030,671)	1.44%
14		GPHISPAT	55,387	52.70	2,919,162	20.20	1,118,817	(1,800,345)	0.96%
15		BBS	60,000	31.47	1,888,000	11.30	678,000	(1,210,000)	0.58%
		Sub-Total				14,773,932		6,187,443.00	(8,586,489)
16	Textile	FEKDIL	20,000	18.90	377,943	20.50	410,000	32,058	0.35%
17		MALEKSPIN	60,000	34.40	2,063,718	32.30	1,938,000	(125,718)	1.66%
18		MATINSPINN	10,000	51.66	516,614	56.30	563,000	46,386	0.48%
		Sub-Total				2,958,274		2,911,000	(47,274)
19	Insurance	NORTHRNINS	120,000	59.03	7,083,029	28.50	3,420,000	(3,663,029)	2.92%
20		FAREASTLIF	10,000	87.13	871,273	28.00	280,000	(591,273)	0.24%
21		ISLAMIINS	220,000	69.41	15,270,742	39.20	8,624,000	(6,646,742)	7.37%
22		ICICL	30,000	30.96	928,811	22.00	660,000	(268,811)	0.56%
		Sub-Total				24,153,855		12,984,000	(11,169,855)



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STATEMENT OF INVESTMENT IN SECURITIES
As at 30 September 2025

23	Cement	LHBL	272,100	95.36	25,948,718	55.20	15,019,920	(10,928,798)	12.83%
24		CONFIDCEM	25,000	71.03	1,775,846	59.10	1,477,500	(298,346)	1.26%
		Sub-Total					27,724,564	16,497,420	(11,227,144)
25	Miscellaneous	BSC	5,000	117.49	587,464	114.00	570,000	(17,464)	0.49%
26		NFML	354,611	38.03	13,484,636	11.50	4,078,027	(9,406,609)	3.48%
27		BEXIMCO	31,500	112.21	3,534,613	110.10	3,468,150	(66,463)	2.96%
28		SKTRIMS	20,000	34.09	681,700	9.10	182,000	(499,700)	0.16%
		Sub-Total					18,288,412	8,298,176.50	(9,990,236)
29	Bank	FIRSTSBANK	546,000	10.95	5,976,175	2.60	1,419,600	(4,556,575)	1.21%
30		GIB	735,000	8.72	6,411,676	1.80	1,323,000	(5,088,676)	1.13%
		Sub-Total					12,387,851	2,742,600	(9,645,251)
31	Services & Real Estate	SAIFPOWER	234,700	38.06	8,931,591	6.30	1,478,610	(7,452,981)	1.26%
		Sub-Total					8,931,591	1,478,610	(7,452,981)
32	IT	GENEXIL	177,008	116.75	20,665,176	29.90	5,292,539	(15,372,637)	4.52%
		Sub-Total					20,665,176	5,292,539.20	(15,372,637)
33	Tannery	FORTUNE	20,000	93.08	1,861,636	16.00	320,000	(1,541,636)	0.27%
		Sub-Total					1,861,636	320,000	(1,541,636)
34	Ceramic	RAKCERAMIC	150,000	57.15	8,572,075	25.10	3,765,000	(4,807,075)	3.22%
35		FUWANGCER	110,000	26.19	2,880,515	13.20	1,452,000	(1,428,515)	1.24%
		Sub-Total					11,452,590	5,217,000	(6,235,590)
36	Corporate Bond	IBBLPBOND	1,029	695.50	715,671	652.00	670,908	(44,763)	0.57%
		Sub-Total					715,671	670,908.00	(44,763)
37	NBFI	ISLAMICFIN	60,000	27.85	1,670,998	7.20	432,000	(1,238,998)	0.37%
		Sub-Total					1,670,998	432,000	(1,238,998)
38	Telecommunication	GP	2,000	299.95	599,896	299.00	598,000	(1,896)	0.51%
		Sub-Total					599,896	598,000	(1,896)
Total					220,922,071		99,918,697	(121,003,374)	85.35%



NAM IBBL ISLAMIC UNIT FUND
STATEMENT OF INVESTMENT IN SECURITIES
As at 30 September 2025

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
39	Mutual Fund	HFML Shariah Unit Fund	1,500,000	10.00	15,000,000	8.09	12,135,000	(2,865,000)	10.37%
		Sub-Total			15,000,000		12,135,000	(2,865,000)	10.37%
40	Pre-IPO	Islam Oxygen Ltd	300,000	23.00	6,900,000	-	-	(6,900,000)	0.00%
Total					6,900,000		-	(6,900,000)	0.00%
					21,900,000		12,135,000	(9,765,000)	10.37%
GRAND TOTAL					242,822,071		112,053,697	(130,768,374)	95.72%

The Fund has invested in Pre-IPO shares of Tk. 10.00 each of Islam Oxygen Limited at a premium of Tk. 13.00 per share total Tk. 6,900,000 in the year of 2022. The IPO application was rejected by the Bangladesh Securities and Exchange Commission. No return has been received for last two years from the investment. The Trustee has carried out a review of the fund's investments and identified that the holding in Islam Oxygen Ltd is non-performing. As per instruction of the Trustee, a provision has been made for the full amount of the investment.

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
Islamic Unit Fund	Islam Oxygen Ltd	06-03-2022	Pre IPO	3.3 years	-	6,900,000

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
STATEMENT OF PROFIT/ (LOSS) ON SALE OF INVESTMENTS
For the period from 01 July 2025 to 30 September 2025

Annexure-B
Amount in Taka

S.L	Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Market Price per Share	Total Market Value	Gain/(Loss)
1	The ACME Laboratories Limited	30000	74.98	2,249,258	80.87	2,426,238	176,980
2	IT Consultants PLC.	30000	38.56	1,156,885	40.57	1,216,950	60,065
3	MJL Bangladesh Limited	28000	97.91	2,741,587	100.65	2,818,137	76,550
4	Argon Denims Limited	20000	16.83	336,690	18.10	362,093	25,403
5	Matin Spinning PLC	25000	47.39	1,184,727	51.43	1,285,838	101,111
6	Square Pharmaceuticals PLC.	5000	223.26	1,116,294	226.18	1,130,914	14,620
7	Square Textiles PLC.	25000	55.46	1,386,439	56.01	1,400,304	13,865
8	Apex Footwear Limited	4000	231.81	927,238	231.45	925,781	(1,458)
9	Navana Pharmaceuticals PLC	40000	57.49	2,299,514	57.44	2,297,741	(1,773)
10	Bangladesh Shipping Corporation	42100	120.03	5,053,365	120.82	5,086,585	33,220
11	Far East Knitting & Dyeing Company Limited	40000	17.39	695,691	18.65	746,130	50,439
12	Grameenphone Ltd.	13077	311.76	4,076,925	311.02	4,067,188	(9,737)
13	Malek Spinning Mills Ltd.	100000	32.43	3,242,515	33.04	3,303,720	61,205
14	Monno Ceramic Industries Ltd.	18000	92.86	1,671,495	93.50	1,682,981	11,486
	Total			28,138,623		28,750,599	611,976



NAM IBBL ISLAMIC UNIT FUND
STATEMENT OF INVESTMENT IN SECURITIES
For the period from 01 July 2025 to 30 September 2025

Annexure-C
Amount in Taka

S.L	Company Name	Number of Shares	Avg. Buy price	Cost Vaue
1	Square Pharmaceuticals Ltd.	25,000	224.62	5,615,528
2	Grameenphone Limited	15,077	310.20	4,676,822
3	Bangladesh Shipping Corporation	47,100	119.76	5,640,830
4	Apex Footwear Limited	1,200	225.56	270,675
5	Matin Spinning Mills Ltd.	15,000	54.03	810,523
6	Navana Pharmaceuticals Ltd.	40,000	57.49	2,299,514
7	MJL Bangladesh Ltd.	3,000	96.37	289,121
8	Far East Knitting & Dyeing Ind.	60,000	17.89	1,073,633
9	Confidence Cement Ltd.	10,000	59.15	591,475
10	Malek Spinning Mills Ltd.	160,000	33.16	5,306,233
11	Monno Ceramic Industries Ltd.	18,000	92.86	1,671,495
12	Square Textile Plc.	5,000	54.64	273,181
Total				28,519,029



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NAM IBBL ISLAMIC UNIT FUND
STATEMENT OF DIVIDEND INCOME AND RECEIVABLE FROM INVESTMENT IN SECURITIES

As at and for the period from 01 July 2025 to 30 September 2025

Annexure-D
Amount in Taka

Dividend Income

S.L	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Cash Dividend
	Total					0

Disclosure- There was no dividend income for the period ended 30 September 2025.

Dividend Receivable

S.L	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Cash Dividend
1	SAIFPOWER	17-11-2024	234700	10	1%	23,470
2	FORTUNE	28-11-2024	20000	10	1%	2,000
3	ORIONPHARMA	04-12-2024	37000	10	10%	37,000
4	SSSTEEL	05-12-2024	50000	10	2%	10,000
5	SKTRIMS	12-12-2024	20,000	10	2%	3,500
	Sub Total					75,970
	Last Year receivable					
1	Fortune	23-11-2023	15,750	10	5%	7,875
2	GIB	06-06-2024	700,000	10	5%	350,000
	Sub Total					357,875
	Grand Total					433,845



**NAM IBBL ISLAMIC UNIT FUND
SCHEDULE OF INVESTMENT**

As at and for the period from 01 July 2025 to 30 September 2025

**Annexure-E
Amount in Taka**

Profit on Bank Deposit

SI No.	Fund Name	Bank Name	Branch Name	Account Number	Account Type	Period	Rate (%)	Profit Amount
1	NAM IBBL ISLAMIC UNIT FUND	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	13100000350	SND	3 months	4.00%	387
2	NAM IBBL ISLAMIC UNIT FUND	AL-ARAFAH ISLAMI BANK PLC	VIP ROAD BRANCH	0141220032163	SND	3 months	4.00%	22,499
3	NAM IBBL ISLAMIC UNIT FUND	AL-ARAFAH ISLAMI BANK PLC	VIP ROAD BRANCH	0141220032185	SND	3 months	4.00%	36
4	NAM IBBL ISLAMIC UNIT FUND	AL-ARAFAH ISLAMI BANK PLC	VIP ROAD BRANCH	0141220032174	SND	3 months	4.00%	30
Sub-Total								22,952

Profit on MTDR

SI No.	Name of Instrument	Bank Name	Branch	Account Number	Value	Period	Rate (%)	Profit on MTDR
1	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010483	5,074,188	15 days	12%	23,355
2	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010483	5,226,413	2.5 months	8%	89,350
3	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010484	5,074,188	15 days	12%	23,355
4	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010484	5,226,413	2.5 months	8%	89,350
5	MTDR	PUBALI BANK LTD.	BANGABONDHU AVENUE	5322104030233	2,099,226	2.4 months	10%	41,985
6	MTDR	PUBALI BANK LTD.	BANGABONDHU AVENUE	5322104030233	2,152,153	19 days	9%	10,083
Sub-Total								277,478
Grand Total								300,430

Profit Receivable

Profit Receivable on Bank Deposit

SI No.	Fund Name	Bank Name	Branch Name	Account Number	Account Type	Period	Rate (%)	Profit Amount
1	NAM IBBL ISLAMIC UNIT FUND	FIRST SECURITY ISLAMI BANK	TOPKHANA ROAD BR.	13100000350	SND	3 months	4.00%	387
2	NAM IBBL ISLAMIC UNIT FUND	AL-ARAFAH ISLAMI BANK PLC	VIP ROAD BRANCH	0141220032163	SND	3 months	4.00%	22,499
3	NAM IBBL ISLAMIC UNIT FUND	AL-ARAFAH ISLAMI BANK PLC	VIP ROAD BRANCH	0141220032185	SND	3 months	4.00%	36
4	NAM IBBL ISLAMIC UNIT FUND	AL-ARAFAH ISLAMI BANK PLC	VIP ROAD BRANCH	0141220032174	SND	3 months	4.00%	30
Sub-Total								22,952

Profit Receivable on MTDR

SI No.	Name of Instrument	Issuer Company	Branch	Instrument Number	Value	Period	Rate (%)	Profit on MTDR
1	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010483	5,074,188	15 days	12%	23,355
2	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010483	5,226,413	2.5 months	8%	89,350
3	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010484	5,074,188	15 days	12%	23,355
4	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010484	5,226,413	2.5 months	8%	89,350
5	MTDR	PUBALI BANK LTD.	BANGABONDHU AVENUE	5322104030233	2,099,226	2.4 months	10%	41,985
6	MTDR	PUBALI BANK LTD.	BANGABONDHU AVENUE	5322104030233	2,152,153	19 days	9%	10,083
Sub-Total								277,478
Grand Total								300,430

Total Income (Received + Receivable)



NAM IBBL ISLAMIC UNIT FUND
Calculation of Management Fees, Trustee Fees, Custodian Fees and BSEC Fees
For the period from 01 July 2025 to 30 September 2025

Annexure F
Amount in Taka

Calculation of Management Fees :	
Date	Weekly Average NAV at Market
03-07-2025	118,444,467
10-07-2025	121,856,579
17-07-2025	123,082,847
24-07-2025	127,704,824
31-07-2025	127,132,581
07-08-2025	127,463,520
14-08-2025	125,641,600
21-08-2025	126,687,787
28-08-2025	129,464,705
04-09-2025	130,691,255
11-09-2025	128,772,966
18-09-2025	126,326,640
25-09-2025	126,708,913
30-09-2025	126,557,936
Total NAV	1,766,536,620
Weekly Weighted Average NAV	126,181,187
Management fees Calculation for the year	5,00,00,000*2.5%/365 days
	20,00,00,000*2%/365 days
	25,00,00,000*1.5%
	Remaining Amount*1%
Management Fees for the year 2025-26	2,773,624
Management fees for the period ended 30 September 2025	
	691,506

Calculation of Trustee Fees :	
Weekly Weighted Average NAV	117,064,008
Advanced Trustee fee July 2025 to December 2025@.15%/2	87,798
Trustee fee July 2025 to September 2025	43,659
Advance Trustee fees up to December 2025	44,139

Calculation of Custodian Fees :	
July 2025	15,764
August 2025	16,104
September 2025	15,606
Custodian fees during the year	47,474

Calculation of BSEC fees :	
Advance BSEC fees up to June 2026	123,185
Less: Amortized During the period	30,712
Advance BSEC fees remaining	92,473



NAM IBBL ISLAMIC UNIT FUND
CALCULATION OF DIVIDEND PURIFICATION FUND
For the period from 01 July 2025 to 30 September 2025

Annexure-G
Amount in Taka

S.L	Company Name	Dividend Per Share	No Share	Gross Dividend	Net Dividend	Profit Before WPPF & Tax	Interest Income of the Company	DP Ratio	Deductible Interest
1	ISLAMIINS BD LTD.	2.00	220,000	440,000	440,000	168,008,604	57,844,294	0.34	151,489
2	ICICL	1.00	30,000	30,000	30,000	87,811,091	48,227,955	0.55	16,477
3	NORTHRNINS	1.00	120,000	120,000	120,000	161,754,019	70,655,329	0.437	52,417
4	GENEXIL	0.30	177,008	53,102	53,102	283,931,348	119,831	0.000	22
Total				643,102	643,102				220,405

