



**NATIONAL
ASSET
MANAGEMENT LTD.**

NAM IBBL Islamic Unit Fund

Draft Financial Statements

For the period ended 31st March 2026

NAM IBBL ISLAMIC UNIT FUND
STATEMENT OF FINANCIAL POSITION

As at 31 March 2026

Particulars	Notes	Amount in Taka	
		31-Mar-26	30-Jun-25
Assets			
Investments in Securities	4.00	107,163,895	102,169,762
Investment in Money Market (MTDR)	5.00	12,696,288	12,247,601
Cash and Cash Equivalents	6.00	998,945	3,907,960
Advance, Deposit and Prepayments	7.00	81,153	123,185
Other Receivables	8.00	1,244,204	1,344,782
Total Assets		122,184,485	119,793,290
Equity and Liabilities			
Equity			
Unit Capital Fund	9.00	232,845,880	232,770,880
Unit premium Reserve	10.00	1,861,981	1,897,276
Retained Earnings	11.00	(113,644,370)	(117,604,148)
Total Equity		121,063,491	117,064,008
Liabilities			
Other Liabilities	12.00	793,398	2,609,667
Dividend Purification Fund	13.00	327,595	119,614
Total Liabilities		1,120,994	2,729,282
Total Equity and Liabilities		122,184,485	119,793,289
Net Asset value (NAV) per unit of Tk. 10 each			
Net Asset Value (NAV) per unit (at Market Value)	14.00	5.20	5.03
Net Asset Value (NAV) per unit (at Cost Value)	15.00	11.00	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 PLC



Chief Executive Officer

National Asset Management PLC

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

Place : Dhaka

April 16, 2026.



NAM IBBL ISLAMIC UNIT FUND
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the period from 01 July 2025 to 31 March 2026

Particulars	Notes	Amount in Taka			
		01-Jul-25 to 31-Mar-2026	01-Jul-24 to 31-Mar-2025	01-Jan-26 to 31-Mar-2026	01-Jan-25 to 31-Mar-2025
Income					
Gain/(Loss) on sale of Investments	16.00	(899,621)	(5,182,251)	314,136	(5,269,693)
Dividend Income from Investment in Securities	17.00	1,804,558	1,772,872	288,943	220,000
Profit Income from MSND & MTDR	18.00	839,342	976,611	264,679	723,205
		1,744,278	(2,432,769)	867,758	(4,326,489)
Expenses					
Management Fees	19.00	1,982,600	2,290,326	661,374	693,387
Trustee Fees	20.00	132,396	172,975	44,598	54,280
Custodian Fees	21.00	136,099	157,197	45,251	47,811
BSEC Fees		87,557	118,695	28,865	39,130
Audit Fee		38,706	34,500	12,760	11,500
Advertisement and Publication Expenses		115,676	154,946	-	64,776
Other Expenses	22.00	62,201	160,250	11,707	45,778
Dividend Purification Fund		127,576	77,148	104,635	61,908
Total Expenses		2,682,811	3,166,037	909,190	1,018,571
Profit/(loss) before tax during the year		(938,532)	(5,598,806)	(41,432)	(5,345,061)
(Provision)/write back of provision during the	23.00	5,118,715	(23,818,046)	6,625,538	(32,358,170)
Net profit/(Loss) after provision during the year		4,180,183	(29,416,852)	6,584,106	(37,703,232)
Add: Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		4,180,183	(29,416,852)	6,584,106	(37,703,232)
Total Unit		23,284,588	23,277,088	23,277,088	23,225,185
Earnings Per Unit (EPU) of Tk. 10 each	24.00	0.18	(1.26)	0.28	(1.62)

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


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Investment Corporation of Bangladesh


Chairman, Trustee
Investment Corporation of Bangladesh


Compliance Officer
National Asset Management PLC


Chief Executive Officer
National Asset Management PLC

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Place : Dhaka
April 16, 2026.



NAM IBBL ISLAMIC UNIT FUND
STATEMENT OF CHANGES IN EQUITY
For the period from 01 July 2025 to 31 March 2026

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
Dividend Purification Fund			(220,405)	(220,405)
Unit Capital	75,000	-	-	75,000
Unit Premium Reserve	-	(35,295)	-	(35,295)
Net profit/(loss) for the period	-	-	4,180,183	4,180,183
Balance as at 31 March 2026	232,845,880	1,861,981	(113,644,370)	121,063,492

For the period from 01 July 2024 to ended 31 March 2025

Particulars	Unit Capital	Unit Premium Reserve	Retained Earnings	Total Equity
Balance as at 01 July 2024	232,251,850	2,116,306	(75,672,809)	158,695,347
Unit Capital	519,030	(219,030)	-	300,000
Unit Repurchase	-	-	-	-
Net profit/(loss) for the period	-	-	(29,416,852)	(29,416,852)
Balance as at 31 March 2025	232,770,880	1,897,276	(105,089,661)	129,578,495



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Compliance Officer

National Asset Management PLC



Chief Executive Officer

National Asset Management PLC

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Place : Dhaka
April 16, 2026.



NAM IBBL ISLAMIC UNIT FUND
STATEMENT OF CASH FLOWS
For the period from 01 July 2025 to 31 March 2026

Particulars	Notes	Amount in Taka	
		01-Jul-25 to 31-Mar-2026	01-Jul-24 to 31-Mar-2025
A. Cash Flows from Operating Activities			
Gain/(Loss) on sale of Securities	Annexure-B	(899,621)	(5,182,251)
Dividend Income Received in Cash	25.00	2,255,660	2,163,799
Profit Income Realized in Cash	26.00	83,174	1,433,684
Advance, Deposit and Prepayments	7.00	-	(94,055)
Payment Made for Expenses	27.00	(4,469,472)	(2,911,463)
Net Cash Flows from/(used in) Operating Activities		(3,030,259)	(4,590,286)
B. Cash Flows from Investing Activities			
Investment in Securities	Annexure-C	(45,435,923)	(29,976,643)
Proceeds from Sale of Securities- at cost	Annexure-B	45,560,505	35,330,536
Investment in IPO		-	-
Return From IPO		-	-
Investment in MTDR		(43,044.00)	(2,043,603)
Encashment of MTDR		-	761,167
Net cash flows from/(used in) Investing Activities		81,538	4,071,457
C. Cash Flows from Financing Activities			
Proceeds from Issuance of Units	28.00	39,705	300,000
Payments made for re-Purchase of Units	29.00	-	-
Net Cash Flows from/(used in) Financing Activities		39,705	300,000
D. Net Cash Inflows/ (Outflows) during the Year (A+B+C)		(2,909,015)	(218,829)
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)		998,945	1,974,933
Net Operating Cash Flows Per Unit (NOCFU)	30.00	(0.13)	(0.198)

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


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Compliance Officer
National Asset Management PLC


Chief Executive Officer
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Signed in terms of our separate report of even date annexed.

Place : Dhaka
April 16, 2026.



NAM IBBL ISLAMIC UNIT FUND
NOTES TO THE FINANCIAL STATEMENTS
For the period from 01 July 2025 to 31 March 2026

1.00 Legal Status and nature of business

NAM IBBL Islamic Unit Fund ("the Fund") was established on November 13, 2016 under the Trust Act, 1882 and registered with sub-registrars office under the Registration Act, 1908 and subsequently the fund received registration certificate with Bangladesh Securities and Exchange Commission (BSEC) as a Mutual Fund on December 26, 2016 with a total paid-up unit capital BDT 150 million divided into 15 million Units of BDT 10 each under the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025. The Fund, being an open-ended one, will not be listed with any stock exchanges of the country and the unit capital of the Fund now stands at BDT 232.80 million.

Investment Corporation of Bangladesh (ICB) is the Trustee and the Custodian of the Fund. Islami Bank Bangladesh Limited is the Sponsor and National Asset Management Ltd is managing the operations of the Fund (called as Asset Manager/Asset Management Company).

The objective of the NAM IBBL Islamic Unit Fund is to achieve superior risk adjusted return in the forms of capital appreciation, dividend income and to provide attractive dividend payments to the unit holders by investing the fund only in Shariah compliant instruments of capital market and money market.

2.00 Significant Accounting Policies

2.01 Basis of Preparation of Accounts

These financial statements have been prepared under historical cost convention in accordance with generally accepted accounting principles as laid down in the International Accounting Standard (IASs)/ International Financial Reporting Standard (IFRS), applicable to the Fund so far adopted by The Institute of Chartered Accountants of Bangladesh except IAS 39 & IAS 32. The disclosure information made in accordance with the requirements of Trust Deed, Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025 and other applicable Rules and Regulations.

Last year's figures have been rearranged where necessary to confirm to current year's presentation.

2.02 Investments

(a) All purchases and sales of securities that require delivery within the time frame established by regulation or market convention are recognized at the trade date. Trade date is the date on which the Fund commits its purchase or sell the investments.

(b) Bonus entitlements, if any, are not accounted for as income rather included in the portfolio to reduce the average cost.

2.02.1 Valuation of Investments

a) The market value of listed securities are valued at average closing quoted market price on the Dhaka Stock Exchanges on the date of valuation i.e., on 31 March 2026.

(b) 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.



As per requirement of IAS 32 the financial assets must be classified whether it is debt instrument or equity instrument and the subsequent measurement of financial assets will be based on this classification as per IAS 39. Debt instruments would normally be measured at fair value through profit and loss, but could be measured at amortized cost if they have been shown to do so, provided the passing of "business model test" and "contractual cash flow characteristics test". Equity instruments would be measured at "fair value through profit and loss" or "fair value through comprehensive income", provided that the equity instrument cannot be held for trading and there must be irrevocable choice for this designation upon initial recognition.

Considering the volatility of the stock markets in Bangladesh, the fund measures and recognizes the investment in financial assets at cost. If the fund measures and recognizes the financial assets at fair value through the recognition of fair value gain/loss in the profit and loss account and distributes the 70% of the gain among the unit holders (Rule 66 of Bangladesh Securities & Exchange Commission (Mutual Fund Rules, 2025), there would not be any option open to the fund to adjust the fair value losses in case of unlikely circumstances in the subsequent period.

2.03 Provisions for Marketable Investments

The investments have been valued on aggregate portfolio basis and a provision is required to be made considering overall decrease in the value of the investments. To meet any future unforeseen diminution in the value of the investments portfolio over the cost, the management has established a policy of making a general provision out of its profit and has set up 100% against unrealized loss.

2.04 Functional Currency and Presentational Currency

These financial statements are presented in Bangladeshi currency Taka (BDT), which is also the Fund's functional currency.

2.05 Reporting Period

These financial statements are prepared for a period from 01 July 2025 to 31 March 2026.

2.06 Taxation

The income of the Fund is exempted from Income Tax as per SRO No. 333-Act/Income Tax/2011 dated: November 10, 2011, under Section 44(4) clause (b) of Income Tax Ordinance, 1984; hence no provision for tax is required to be made in the accounts.

2.07 Investment Policy

The Fund shall invest subject to the বিধিমালা and only in those securities, deposits and investments approved by Bangladesh Securities and Exchange Commission and /or the Bangladesh Bank and /or the Insurance Development & Regulatory Authority (IDRA) of Bangladesh or any other competent authority in this regard.

I. The fund shall only invest in any shares and securities that are permissible by the Shariah Law and approved by the Shariah Supervisory Board.

II. Not less than 80% of the total assets of the Fund shall be invested in capital market instruments out of which at least 60% will be invested in listed securities.

III. Not more than 15% of the total asset of the Fund shall be invested in pre-IPOs at one time.

IV. All money collected under the Fund shall be invested only in en-cashable/transferable instruments, securities whether in money market or capital market or privately placed pre-IPO equity, preference shares, debentures or securitized debts.

V. The Fund shall get the securities purchased/ transferred in the name of the Fund.

VI. Only the Asset Management Company will make the investment decision and place orders for securities to be purchased or sold for the scheme's portfolio.



2.08 Net Asset Value Calculation

Following the valuation criterion as set forth above, the Fund will use the following formula to derive NAV per unit:

Total NAV = VA-LT

NAV per unit = Total NAV / No. of units outstanding

VA = Value of Total Assets of the Fund as on date

LT = Total liabilities of the Fund as on date

VA= Value of all securities in vault + Value of all securities placed in lien + Cash in hand and at bank + Value of all securities receivables + Receivables of proceeds of sale of investments + Dividend receivables, net of tax + Profit receivables, net of tax + Issue expenses net of amortization as on date + Printing, publication and stationery expenses amortized as on date.

LT = Value of all securities payable + Payable against purchase of investments + Payable as brokerage and custodial charges + Payable as Trustee fees + All other payables related to printing, publication and stationery + Accrued deferred expenses with regard to management fee, trustee fee, annual fee, audit fee and safe keeping fee.

2.09 Dividend Policy

As per Rule 65 of Bangladesh Securities and Exchange Commission (Mutual Fund) বিধিমালা (Rules) 2025, the Fund is required to distribute its profit in the form of dividend in cash to its unit holders, the amount of dividend shall not be less than 70% of annual profit during the year, net off all provisions. And within 30 days of declaration of the above dividend shall have to be distributed and the commission, trustee and custodian need to be notified before distribution of the Dividend to the unit holder within the next 7 days.

2.10 Borrowing Policy

As per provisions of বিধিমালা, the Fund is neither permitted to borrow for finance any investment nor allowed to advance/guarantee any term loan for any purpose. However, if the Securities and Exchange Commission withdraws or relaxes these restrictions during the life time of the Fund, if necessary, with the consent of the trustee, it may well option for borrowing from any legal source as well as advance/guarantee term loan at a competitive rate.

2.11 Revenue Recognition

Capital Gain/ Loss

Gain/ Loss arising from sale of investment are accounted for as per IFRS 9 on the date at which the transaction takes place. During the year the net realized capital loss has been presented in the statement of profit or loss and other comprehensive income as per industry practice.

I. Dividend income is recognized on the ex-dividend date

II. Capital gains are recognized on being realized

III. Bonus shares have been recognized at zero cost

IV. Finance income comprises of interest income from bank accounts and MTDR with banks on accrual basis.

2.12 Preliminary and issue expenses

Preliminary and issue expenses represent expenditures incurred prior to the commencement of operations and establishment of the Fund. As per Bangladesh Securities and Exchange Commission (Mutual Fund) Rules 2025, the expenses are being written-off over a period of 7 (Seven) years.



2.13 Management fee

As per the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules 2025, the Fund shall pay a management fee to the Asset Management Company @2.00% per annum of the daily average NAV up to Tk. 5.00 crore and @1.5% per annum for additional amount of the daily average NAV up to Tk. 25.00 crore over Tk. 5.00 crore, @1.25% per annum for additional amount of the daily average NAV up to Tk. 50.00 crore over 25.00 crore, @1.00% per annum for additional amount of the daily average NAV up to 200.00 crore over Tk. 50.00 crore, and @0.75% per annum for additional amount of the daily average NAV over Tk. 200.00 crore, accrued and payable half yearly. In accordance with the Mutual Fund Rules 2025, the fund will determine its management Fees following the amendment of the Trust Deed, no later than November 12, 2026. Until that time, management Fees will continue to be calculate based on the mutual fund Rules 2001.

2.14 Trustee Fees

The Trustee shall be paid an annual Trusteeship fee @ 0.15% on the Net Asset Value (NAV) of the Fund semi-annually in advance basis during the life of the Fund.

2.15 Custodian Fees

The Fund shall pay to the custodian for safekeeping of securities @ 0.15% of balance (dematerialized and non-dematerialized) securities held by the Fund calculated on the basis of average month-end value per annum.

2.16 Cash and Cash Equivalents

Cash and cash equivalents include cash at bank which are available for use by the Fund without any restriction. There is an insignificant risk of changes in value of these current assets.

2.16 Statement of Cash Flows

Statement of cash flows has been prepared under direct method according to IAS-7 'Statement of Cash Flows'.

2.17 Net Asset Value (NAV) per unit

The unit fund calculates Net asset value per share using the cost and market value, which has been shown on the face of Statement of Financial Position, and the computation of NAV per unit.

2.18 Earnings Per Unit

Earnings per unit has been calculated in accordance with IAS-33 "Earnings per Share" and shown on the face of profit or loss and other comprehensive income.

3.00 General

- a) Figures appearing in these financial statements have been rounded off to the nearest Taka;
- b) Comparative figures and account titles in the financial statements have been rearranged/reclassified where necessary to conform with current Year's presentation.



Amount in Taka	
31-Mar-26	30-Jun-25

4.00 Investments in Securities

Investments in Listed Securities
Investment in Non-Listed securities

94,998,895	90,439,762
12,165,000	11,730,000
107,163,895	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 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.

5.00 Investment in Money Market (MTDR)

Name of the Bank and Branches

Account No.

FIRST SECURITY ISLAMI BANK (Topkhana Road) 11824600010484
FIRST SECURITY ISLAMI BANK (Topkhana Road) 11824600010483
PUBALI BANK PLC (Bangabandhu Avenue) 5322104030233

5,226,413	5,074,188
5,226,413	5,074,188
2,243,462	2,099,226
12,696,288	12,247,601

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

6.00 Cash & Cash Equivalents

Main Bank Accounts (Note:6 01)
Dividend Bank Accounts (Note:6 03)
Dividend Purification Fund (note: 6 02)
Brokerage Accounts (Note:6 03)

772,871	3,903,827
1,966	3,123
223,097	-
1,011	1,011
998,945	3,907,960

6.01 Main Bank Accounts

Name of the Bank and Branches

Account No.

FIRST SECURITY ISLAMI BANK (Topkhana Road) 13100000350
AL-ARAFAH ISLAMI BANK PLC (Daily Transaction) 141220032163
AL-ARAFAH ISLAMI BANK PLC (Sale of Units) 141220032185

34,674	37,863
695,910	3,862,203
42,287	3,761
772,871	3,903,827

6.02 Dividend Purification Fund

AL-ARAFAH ISLAMI BANK PLC (VIP Road Branch) 141220032444

223,097	119,614
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6.03 Dividend Bank Accounts

AL-ARAFAH ISLAMI BANK PLC (VIP Road Branch) 141220032174

1,966	3,123
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6.03 Brokerage Accounts

BO ID No.

B O. A/C Balance (ICB Securities Ltd) 1604580062970420
B O. A/C Balance (Islami bank Securities Ltd) 1604580062970420
B O. A/C Balance (B&B Enterprise Ltd) 1604580062970420

1,011	1,011
-	-
1,011	1,011

7.00 Advance, Deposit and Prepayments

Advance fees to Trustee Annexure-F
Annual fees to CDBL for 2025-2026
Annual fees to BSEC for 2025-2026 Annexure-F

45,093	
6,553	
29,507	123,185
81,153	123,185

8.00 Other Receivables

Opening Balance

Accrued Profit-MSND (Annexure E)
Accrued Profit-MTDR (Annexure E)

-	-
12,242	-
606,117	267,835
618,359	267,835

Dividend Receivable (Annexure D)

625,845	1,076,947
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Details of Accrued Profit and Dividend Receivable are shown in "Annexure - D" and "Annexure - E"



		Amount in Taka	
		31-Mar-26	30-Jun-25
9.00 Unit Capital Fund			
Opening balance		232,770,880	232,251,850
Add: New Subscription during the year (7,500 units * face value @10)		75,000	519,030
Less: Surrendered during the year		-	-
Closing balance		232,845,880	232,770,880
The unit capital represents 232,845,880 number of units of Tk 10 each. Details of Unit Holding Position as on reporting date (%)			
Sponsor		45.76%	45.76%
Institution		44.84%	44.84%
Individual		9.40%	9.40%
Total		100.00%	100.00%
10.00 Unit Premium Reserve			
Opening balance		1,897,276	2,116,306
Add: Unit premium during the year		-	-
Less: Unit discount during the year		(35,295)	(219,030)
Closing balance		1,861,981	1,897,276
11.00 Retained Earnings			
Opening balance		(117,604,148)	(75,672,809)
Dividend Purification Fund (11.01)		(220,405)	-
Add: Net profit/(loss) for the year		(938,532)	(6,376,527)
Less: Provision against Investments in Securities		5,118,715	(35,554,812)
Closing balance		(113,644,370)	(117,604,148)
11.01			
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 13)			
12.00 Other Liabilities			
Management fees		661,374	2,375,449
BSEC Fee		-	7,326
Trustee Fee		-	7,932
Custodian fee		45,251	93,142
Advertisement and publication expenses		45,568	58,068
Audit fees		38,706	51,750
Vat & Tax on Audit Fees		2,500	16,000
		793,398	2,609,667
13.00 Dividend Purification Fund			
Opening balance		119,614	153,719
Add: Addition for the year		347,981	145,895
Less: Donation		(140,000)	(180,000)
		327,595	119,614
14.00 Net Asset Value (NAV) per unit (at Market price)			
Total asset value at Market price		122,184,485	119,793,290
Less: Liability for expenses		(1,120,994)	(2,729,282)
Net Asset Value (NAV)		121,063,491	117,064,008
Number of units		23,284,588	23,277,088
NAV per unit at market price		5.20	5.03
15.00 Net Asset Value (NAV) per unit (at Cost price)			
Total net asset value at Market price		121,063,491	117,064,008
Add: Unrealized loss on securities during the year		135,153,188	140,271,903
Net Asset Value (NAV)		256,216,679	257,335,911
Number of units		23,284,588	23,277,088
NAV per unit at cost price		11.00	11.06



	Amount in Taka	
	31-Mar-26	30-Jun-25
16.00 Loss on Sale of Investments	(899,621)	(5,182,251)
Details of Gain on sale of Marketable Securities are shown in "Annexure- B".		
17.00 Dividend Income from investment in securities	1,804,558	1,772,872
Details of Dividend Income are shown in "Annexure- D".		
18.00 Interest income	839,342	976,611
Details of Interest Income are shown in "Annexure- E".		
19.00 Management Fee	1,982,600	2,290,326
Details of Management Fee are shown in "Annexure- F".		
20.00 Trustee Fee	132,396	172,975
Details of Trustee Fee are shown in "Annexure- F".		
21.00 Custodian Fee	136,099	157,197
Details of Custodian Fee are shown in "Annexure- F".		
22.00 Other Expenses		
Printing and Stationery	-	-
Bank Charges	5,634	32,126
Excise Duty	9,150	-
CDBL Charges	31,417	21,915
IPO Application Expenses	-	-
Shariah Meeting Expense	16,000	32,000
Other Operating Expenses	-	74,209
	62,201	160,250
23.00 (Provision)/Write Back of Provision for Diminution in Value of Marketable Securities		
Unrealized gain/(loss) as on 31 March 2026	(135,153,188)	(128,535,137)
Unrealized gain/(loss) as on 01 July 2025	(140,271,903)	(104,717,091)
Provision required for the year	5,118,715	(23,818,046)
24.00 Earnings Per Unit		
Net Profit/(Loss) After Provision During the year	4,180,183	(29,416,852)
Number of units	23,284,588	23,277,088
Earnings Per Unit (EPU) After Provision During the year	0.18	(1.26)
25.00 Dividend Income Received in Cash		
Dividend Income from Investment in Securities	1,804,558	1,772,872
Add: Previous year Dividend Receivable	1,076,947	1,097,875
Less: Current year Dividend Receivable	(625,845)	(706,947)
	2,255,660	2,163,799
Details of Dividend Income are shown in 'Annexure-D'		
26.00 Profit Income Realized in Cash		
Profit Income on MTDR	46,044	1,433,684
Profit Income on Bank Deposits and Bonds	37,130	-
	83,174	1,433,684
27.00 Payment made for expenses:		
Total Expenses	2,682,811	3,166,037
Less: Preliminary Expenses	-	-
Add: Previous year Operating Expenses payable (N: 27.01)	2,606,097	2,100,033
Add: Donation & Charges on Interest against Dividend Income	220,405	-
Less: Current year Operating Expenses payable (N: 27.02)	(1,039,840)	(2,354,607)
	4,469,472	2,911,463



		Amount in Taka	
		31-Mar-26	30-Jun-25
27.01 Previous year Operating Expenses payable			
Current Liabilities (Previous Year)		2,729,282	2,254,117
Less: Advance Payment of Fees, Tax & Suspense's		(123,185)	(154,084)
		2,606,097	2,100,033
27.02 Current year Operating Expenses payable			
Current Liabilities (Current Year)		(1,120,994)	2,465,599
Less: Last year adjustment		-	(16,937)
Less: Advance Payment of Fees, Tax & Suspense's		81,153	(94,055)
		(1,039,840)	2,354,607
28.00 Proceeds from Issuance of Units		39,705	300,000
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		(3,030,259)	(4,590,286)
Number of Units		23,284,588	23,225,185
Net Operating Cash Flow Per Unit		(0.13)	(0.20)
31.00 Profit and Earnings Per Unit Available for Distribution			
Retained Earnings Brought Forward		(117,604,148)	(75,672,809)
Add: Profit/Loss for the Period		4,180,183	(29,416,852)
		(113,423,965)	(105,089,661)
Number of Units		23,284,588	23,277,088
Per Unit Profit Available for Distribution		(4.87)	(4.51)
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	661,374	661,374

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 ended June 2025.

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 31 March 2026.


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

Place : Dhaka

April 16, 2026.



NAM IBBL ISLAMIC UNIT FUND
STATEMENT OF INVESTMENT IN SECURITIES
As at 31 March 2026

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	75.50	1,510,000	(460,915)	0.76%
2		SQURPHARMA	10,000	222.02	2,220,239	210.80	2,108,000	(112,239)	0.86%
3		NAVANAPHAR	5,000	56.15	280,726	58.20	291,000	10,274	0.11%
4		BXPBARMA	59,900	226.71	13,580,045	112.00	6,708,800	(6,871,245)	5.26%
5		RENATA	3,000	1,222.87	3,668,604	423.20	1,269,600	(2,399,004)	1.42%
6		ORIONPHARM	37,000	116.45	4,308,522	28.80	1,065,600	(3,242,922)	1.67%
7		AFCAGRO	70,000	21.68	1,517,785	7.30	511,000	(1,006,785)	0.59%
		Sub-Total			27,546,836		13,464,000	(14,082,836)	10.67%
8	Fuel & Power	UPGDCL	52,000	324.23	16,859,837	116.60	6,063,200	(10,796,637)	6.53%
9		SUMITPOWER	70,000	44.30	3,101,110	13.80	966,000	(2,135,110)	1.20%
10		POWERGRID	300,000	71.23	21,369,839	30.00	9,000,000	(12,369,839)	8.28%
11		TITASGAS	80,000	48.27	3,861,734	16.70	1,336,000	(2,525,734)	1.50%
		Sub-Total			45,192,520		17,365,200.00	(27,827,320)	17.51%
12	Engineering	BBSCABLES	60,112	67.68	4,068,160	19.30	1,160,162	(2,907,998)	1.58%
13		BSRMLTD	18,000	121.15	2,180,620	83.10	1,495,800	(684,820)	0.84%
14		IFADAUTOS	70,305	52.88	3,717,991	21.30	1,497,497	(2,220,494)	1.44%
15		GPHISPAT	55,387	52.70	2,919,162	16.30	902,808	(2,016,354)	1.13%
16		BBS	60,000	31.47	1,888,000	11.60	696,000	(1,192,000)	0.73%
		Sub-Total			14,773,932		5,752,266	(9,021,666)	5.72%
17	Textile	FEKDIL	40,000	17.89	715,785	14.20	568,000	(147,785)	0.28%
		Sub-Total			715,785		568,000	(147,785)	0.28%
20	Insurance	NORTHRNINS	120,000	59.03	7,083,029	29.00	3,480,000	(3,603,029)	2.74%
21		FAREASTLIF	10,000	87.13	871,273	21.20	212,000	(659,273)	0.34%
22		ISLAMIINS	220,000	69.41	15,270,742	37.80	8,316,000	(6,954,742)	5.92%
23		ICICL	55,000	28.07	1,543,839	21.70	1,193,500	(350,339)	0.60%
		Sub-Total			24,768,883		13,201,500	(11,567,383)	9.60%



NAM IBBL ISLAMIC UNIT FUND
STATEMENT OF INVESTMENT IN SECURITIES

As at 31 March 2026

24	Cement	LHBL	276,200	94.72	26,161,829	51.20	14,141,440	(12,020,389)	10.14%	
25		CONFIDCEM	50,000	68.44	3,422,178	60.30	3,015,000	(407,178)	1.33%	
		Sub-Total					29,584,008		17,156,440	(12,427,568)
26	Miscellaneous	NFML	354,611	38.03	13,484,636	16.30	5,780,159	(7,704,476)	5.22%	
27		BEXIMCO	31,500	112.21	3,534,613	110.10	3,468,150	(66,463)	1.37%	
28		SKTRIMS	20,000	34.09	681,700	9.40	188,000	(493,700)	0.26%	
29		BSC	10,000	110.07	1,100,662	106.50	1,065,000	(35,662)	0.43%	
	Sub-Total					18,801,610		10,501,309	(8,300,301)	7.28%
30	Bank	SHAHJABANK	100,000	18.39	1,838,519	17.60	1,760,000	(78,519)	0.71%	
		FIRSTSBANK	546,000	10.95	5,976,175	1.90	1,037,400	(4,938,775)	2.32%	
31		GIB	735,000	8.72	6,411,676	1.70	1,249,500	(5,162,176)	2.48%	
	Sub-Total					14,226,370		4,046,900	(10,179,470)	5.51%
32	Services & Real Estate	SAIFPOWER	234,700	38.06	8,931,591	7.20	1,689,840	(7,241,751)	3.46%	
		Sub-Total					8,931,591		1,689,840	(7,241,751)
33	IT	GENEXIL	177,008	116.75	20,665,176	25.90	4,584,507	(16,080,669)	8.01%	
		Sub-Total					20,665,176		4,584,507	(16,080,669)
34	Tannery	FORTUNE	20,000	93.08	1,861,636	14.40	288,000	(1,573,636)	0.72%	
		Sub-Total					1,861,636		288,000	(1,573,636)
35	Ceramic	RAKCERAMIC	150,000	57.15	8,572,075	22.10	3,315,000	(5,257,075)	3.32%	
36		FUWANGCER	110,000	26.19	2,880,515	12.70	1,397,000	(1,483,515)	1.12%	
		Sub-Total					11,452,590		4,712,000	(6,740,590)
37	Corporate Bond	IBBLPBOND	1,035	695.54	719,881	669.50	692,933	(26,948)	0.28%	
		Sub-Total					719,881		692,932.50	(26,948)
38	Telecommunication	GP	4,000	294.07	1,176,264	244.00	976,000	(200,264)	0.46%	
		Sub-Total					1,176,264		976,000	(200,264)
	Total					220,417,083		94,998,895	(125,418,188)	85.40%



NAM IBBL ISLAMIC UNIT FUND
STATEMENT OF INVESTMENT IN SECURITIES
As at 31 March 2026

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	8.11	12,165,000	(2,835,000)	5.81%
		Sub-Total			15,000,000		12,165,000	(2,835,000)	5.81%
40	Pre-IPO	Islam Oxygen Ltd	300,000	23.00	6,900,000	-	-	(6,900,000)	2.67%
Total					6,900,000		-	(6,900,000)	2.67%
					21,900,000		12,165,000	(9,735,000)	8.48%
GRAND TOTAL					242,317,083		107,163,895	(135,153,188)	93.88%

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 IBL ISLAMIC UNIT FUND
STATEMENT OF PROFIT/ (LOSS) ON SALE OF INVESTMENTS
For the period from 01 July 2025 to 31 March 2026

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	40000	48.43	1,937,239	52.03	2,081,045	143,806
6	Square Pharmaceuticals PLC.	21000	224.56	4,715,681	228.31	4,794,405	78,724
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	72100	116.52	8,401,318	117.63	8,481,125	79,807
11	Far East Knitting & Dyeing Company Limited	60000	17.89	1,073,633	18.60	1,116,203	42,569
12	Grameenphone Ltd.	13077	311.76	4,076,925	311.02	4,067,188	(9,737)
13	Malek Spinning Mills Ltd.	230000	32.16	7,396,908	30.05	6,911,678	(485,230)
14	Monno Ceramic Industries Ltd.	21000	91.27	1,916,638	91.26	1,916,396	(242)
15	Islamic Finance & Investment PLC	60000	27.85	1,670,998	6.42	385,292	(1,285,706)
16	Envoy Textiles Limited	10000	47.78	477,782	51.07	510,720	32,938
17	Marico Bangladesh Limited	600	2,788.29	1,672,972	2,821.23	1,692,739	19,767
18	Standard Bank Limited	200000	5.61	1,122,800	6.28	1,256,850	134,050
	Total			45,560,505		44,660,884	(899,621)



NAM IBBL ISLAMIC UNIT FUND
STATEMENT OF INVESTMENT IN SECURITIES
For the period from 01 July 2025 to 31 March 2026

Annexure-C
Amount in Taka

S.L	Company Name	Number of Shares	Avg. Buy price	Cost Vaue
1	Confidence Cement Ltd.	35,000	63.94	2,237,807
2	Sahajala Islami Bank Ltd.	100,000	18.39	1,838,519
3	Navana Pharmaceuticals Ltd.	45,000	57.34	2,580,240
4	Grameenphone Limited	17,077	307.62	5,253,190
5	Square Pharmaceuticals Ltd.	31,000	223.74	6,935,921
6	Envoy Textiles Ltd.	10,000	47.78	477,782
7	Marico Bangladesh Limited.	600	2,788.29	1,672,972
8	MJL Bangladesh Ltd.	3,000	96.37	289,121
9	Bangladesh Shipping Corporation	82,100	115.74	9,501,980
10	Apex Footwear Limited	1,200	225.56	270,675
11	Matin Spinning Mills Ltd.	20,000	52.32	1,046,421
12	Monno Ceramic Industries Ltd.	21,000	91.27	1,916,638
13	Square Textile Plc.	5,000	54.64	273,181
14	Islami bank Bangladesh Ltd Mudaraba per	6	701.67	4,210
15	Lafargeholcim bangaldesh Ltd	4,100	51.98	213,111
16	Malek Spinning Mills Ltd.	230,000	32.16	7,396,908
17	Islami Commercial Ins.Com.Ltd	25,000	24.60	615,028
18	Far East Knitting & Dyeing Ind.	100,000	17.89	1,789,418
19	Standard Bank Limited.	200,000	5.61	1,122,800
Total				45,435,923



NAM IBL ISLAMIC UNIT FUND
STATEMENT OF DIVIDEND INCOME AND RECEIVABLE FROM INVESTMENT IN SECURITIES
As at and for the period from 01 July 2025 to 31 March 2026

Annexure-D
Amount in Tak

Dividend Income

S.L	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Cash Dividend
1	BSRMLTD	10-11-2025	18000	10	50.0%	90,000
2	SUMITPOWER	11-11-2025	70000	10	10.5%	73,500
3	LHBL	11-11-2025	276200	10	18.0%	497,160
4	FEKDIL	13-11-2025	40000	10	12.0%	48,000
5	SQUARPHARMA	16-11-2025	20000	10	120.0%	240,000
6	IFADAUTOS	17-11-2025	70305	10	2.0%	14,061
7	UPGDCL	17-11-2025	52000	10	65.0%	338,000
8	TITASGAS	17-11-2025	80000	10	2.0%	16,000
9	RENATA	17-11-2025	3000	10	55.0%	16,500
10	ACMELAB	18-11-2025	20000	10	35.0%	70,000
11	MARICO	23-11-2025	600	10	500.0%	30,000
12	CONFIDCEM	25-11-2025	25000	10	10.0%	25,000
13	FUWANGCER	26-11-2025	110000	10	1.0%	11,000
14	FORTUNE	15-12-2025	20000	10	0.5%	1,000
15	GENEXIL	21-12-2025	177008	10	1.0%	17,701
16	GPHISPAT	23-12-2025	55387	10	5.0%	27,694
17	IBBLPBOND	23-09-2025	1029	10	7.2%	74,397
18	MARICO	17-02-2026	400	10	475.0%	19,000
19	NFML	23-02-2026	354611	10	0.1%	3,546
20	RAKCERAMIC	25-02-2026	150000	10	10.0%	150,000
21	GP	03-03-2026	4000	10	105.0%	42,000
Total						1,804,558

Dividend Receivable as at 31 March 2026 (9 Months):

S.L	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Cash Dividend
1	RAKCERAMIC	25-02-2026	150000	10	10%	150,000
2	GP	03-03-2026	4000	10	105%	42,000
Sub Total						192,000

Dividend Receivable from FY 2024-2025:

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

Dividend Receivable from FY 2023-2024:

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						625,845



NAM IBBL ISLAMIC UNIT FUND
SCHEDULE OF INVESTMENT
As at and for the period from 01 July 2025 to 31 March 2026

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	6 months	4.00%	963
2	NAM IBBL ISLAMIC UNIT FUND	AL-ARAFAH ISLAMI BANK PLC	VIP ROAD BRANCH	0141220032163	SND	6 months	4.00%	47,170
3	NAM IBBL ISLAMIC UNIT FUND	AL-ARAFAH ISLAMI BANK PLC	VIP ROAD BRANCH	0141220032185	SND	6 months	4.00%	169
4	NAM IBBL ISLAMIC UNIT FUND	AL-ARAFAH ISLAMI BANK PLC	VIP ROAD BRANCH	0141220032174	SND	6 months	4.00%	71
5	NAM IBBL ISLAMIC UNIT FUND	AL-ARAFAH ISLAMI BANK PLC	VIP ROAD BRANCH	0141220032444	SND	6 months	4.00%	999
Sub-Total								49,372

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%	23,772
2	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010483	5,226,413	3 months	8%	106,533
3	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010483	5,226,413	2.5 months	8%	88,205
4	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010483	5,226,413	3 months	8%	103,096
5	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010484	5,074,188	15 days	12%	23,772
6	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010484	5,226,413	3 months	8%	106,533
7	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010484	5,226,413	2.5 months	8%	88,205
8	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010484	5,226,413	3 months	8%	103,096
9	MTDR	PUBALI BANK LTD	BANGABONDHU AVENUE	5322104030233	2,099,226	2.4 months	10%	42,000
10	MTDR	PUBALI BANK LTD	BANGABONDHU AVENUE	5322104030233	2,152,153	3 months	9%	48,265
11	MTDR	PUBALI BANK LTD	BANGABONDHU AVENUE	5322104030233	2,200,418	3 months	8.5%	46,044
12	MTDR	PUBALI BANK LTD	BANGABONDHU AVENUE	5322104030233	2,243,462	20 days	8.5%	10,449
Sub-Total								789,969
Grand Total								839,342



**NAM IBBL ISLAMIC UNIT FUND
SCHEDULE OF INVESTMENT**
As at and for the period from 01 July 2025 to 31 March 2026

Annexure-E
Amount in Taka

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%	347
2	NAM IBBL ISLAMIC UNIT FUND	AL-ARAFAH ISLAMI BANK PLC	VIP ROAD BRANCH	0141220032163	SND	3 months	4.00%	11,770
3	NAM IBBL ISLAMIC UNIT FUND	AL-ARAFAH ISLAMI BANK PLC	VIP ROAD BRANCH	0141220032185	SND	3 months	4.00%	105.88
4	NAM IBBL ISLAMIC UNIT FUND	AL-ARAFAH ISLAMI BANK PLC	VIP ROAD BRANCH	0141220032174	SND	3 months	4.00%	19.66
Sub-Total								12,242

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	5,226,413	3 months	8%	106,533
2	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010483	5,226,413	2.5 months	8%	88,205
3	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010483	5,226,413	3 months	8%	103,096
4	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010484	5,226,413	3 months	8%	106,533
5	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010484	5,226,413	2.5 months	8%	88,205
6	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010484	5,226,413	3 months	8%	103,096
7	MTDR	PUBALI BANK LTD.	BANGABONDHU AVENUE	5322104030233	2,243,462	20 days	8.5%	10,449
Sub-Total								606,117
Grand Total								618,359



NAM IBBL ISLAMIC UNIT FUND
Calculation of Management Fees, Trustee Fees, Custodian Fees and BSEC Fees
For the period from 01 July 2025 to 31 March 2026

Annexure F
Amount in Taka

Calculation of Management Fees :	
Date	Weekly Average NAV at Market
03-07-2025	118,546,736
10-07-2025	121,958,809
17-07-2025	123,185,038
24-07-2025	127,806,976
31-07-2025	127,234,693
07-08-2025	127,565,594
14-08-2025	125,743,634
21-08-2025	126,789,782
28-08-2025	129,566,661
04-08-2025	130,793,177
11-09-2025	128,874,850
18-09-2025	126,428,484
25-09-2025	126,810,718
02-10-2025	126,537,047
16-11-2025	112,136,020
17-11-2025	113,145,506
18-11-2025	114,651,559
19-11-2025	116,425,965
20-11-2025	116,422,095
23-11-2025	115,480,472
24-11-2025	118,173,586
25-11-2025	118,316,029
26-11-2025	118,494,017
27-11-2025	118,891,511
30-11-2025	117,986,325
01-12-2025	117,109,155
02-12-2025	117,617,701
03-12-2025	116,701,393
04-12-2025	116,696,742
07-12-2025	115,146,361
08-12-2025	115,565,927
09-12-2025	116,954,326
10-12-2025	116,750,703
11-12-2025	117,176,940
14-12-2025	116,668,407
15-12-2025	116,018,967
17-12-2025	115,620,954
18-12-2025	114,622,834
21-12-2025	114,268,855
22-12-2025	115,581,890
23-12-2025	115,102,605
24-12-2025	115,214,080
28-12-2025	114,668,021
29-12-2025	114,337,389
30-12-2025	114,493,087
01-01-2026	115,091,357
04-01-2026	114,676,219
05-01-2026	115,509,331



06-01-2026	115,133,678
07-01-2026	115,307,542
08-01-2026	115,503,757
11-01-2026	114,481,623
12-01-2026	114,777,228
13-01-2026	114,864,210
14-01-2026	115,585,744
15-01-2026	115,362,919
18-01-2026	116,981,052
19-01-2026	118,419,770
20-01-2026	119,142,674
21-01-2026	119,139,944
22-01-2026	119,460,556
25-01-2026	118,989,251
26-01-2026	118,939,800
27-01-2026	120,069,695
28-01-2026	120,795,170
29-01-2026	120,076,493
01-02-2026	120,791,301
02-02-2026	120,876,693
03-02-2026	121,569,262
05-02-2026	120,953,512
08-02-2026	120,819,979
09-02-2026	122,818,411
10-02-2026	123,732,634
15-02-2026	127,304,505
16-02-2026	127,513,302
17-02-2026	127,448,881
18-02-2026	126,636,879
19-02-2026	125,001,708
22-02-2026	124,259,756
23-02-2026	125,652,852
24-02-2026	125,089,373
25-02-2026	125,681,123
26-02-2026	126,673,786
01-03-2026	124,088,945
02-03-2026	125,054,938
03-03-2026	120,777,577
04-03-2026	120,862,827
05-03-2026	119,788,856
08-03-2026	116,086,919
09-03-2026	117,879,421
10-03-2026	119,905,177
11-03-2026	120,663,367
12-03-2026	122,794,385
15-03-2026	122,218,012
16-03-2026	123,382,237
24-03-2026	122,859,364
25-03-2026	123,445,967
29-03-2026	122,595,505
30-03-2026	121,967,810
31-03-2026	121,173,207
Total NAV	12,723,861,163



Weekly Weighted Average NAV		120,036,426
Management fees Calculation for the year	5,00,00,000*2.5%/365 days	1,250,000
	20,00,00,000*2%/365 days	1,400,729
	25,00,00,000*1.5%	-
	Remaining Amount*1%	-
Management Fees for the year 2025-26		2,650,729
Management fees for the period ended 31 March 2026		1,982,600

Calculation of Trustee Fees :	
Weekly Weighted Average NAV	119,261,584
Advanced Trustee fee July 2025 to December 2025 TK 117064008 @.15%/2	87,798
Advanced Trustee fee January 2026 to June 2026 TK 119261584 @.15%/2	89,691
Total Advance made	177,489
Amortization of prepaid trustee fees for the period ended 31 March 2026	132,396
Advance Trustee fees	45,093

Calculation of Custodian Fees :	
July 2025	15,764
August 2025	16,104
September 2025	15,606
October 2025	14,806
November 2025	14,424
December 2025	14,145
January 2026	14,814
February 2026	15,378
March 2026	15,058
Custodian fees during the period	136,099
Custodian fees paid during the period	90,848
Custodian fee payable at 31 March 2026	45,251

Calculation of BSEC fees :	
Advance BSEC fees paid up to June 2026	117,064
Less: Amortized During the period	87,557
Advance BSEC fees remaining	29,507



NAM IBBL ISLAMIC UNIT FUND
CALCULATION OF DIVIDEND PURIFICATION FUND
For the period from 01 July 2025 to 31 March 2026

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	Lafarge Holcim BL	1.80	276,200	497,160	497,160	4,446,368	177,386	0.04	19,834
2	Far East Knitting Duing IL	1.20	40,000	48,000	48,000	517,243,389	15,696,811	0.03	1,457
3	MARICO BD	50.00	600	30,000	30,000	4,386,938,690	241,235,330	0.05	1,650
4	SQUAREPHARMA	12.00	20,000	240,000	240,000	20,261,295,314	5,567,378,971	0.27	65,947
5	SUMITPOWER	1.05	70,000	73,500	73,500	6,097,623,409	144,108,715	0.02	1,737
6	CONFCEMENT	1.00	25,000	25,000	25,000	4,105,754,779	14,880,734	0.00	91
7	ACMELAB	3.50	20,000	70,000	70,000	3,527,851,117	9,998,341	0.00	198
8	RENATA	5.50	3,000	16,500	16,500	2,342,769,705	0	0.00	-
9	UPGDCL	6.50	52,000	338,000	338,000	11,021,627,555	226,928,357	0.02	6,959
10	BSRMLTD	5.00	18,000	90,000	90,000	6,477,177,523	75,906,480	0.01	1,055
11	IFADAUTOS	0.20	70,305	14,061	14,061	113,342,931	134,935,017	1.19	14,061
12	GENEXIL	0.10	177,008	17,701	17,701	285,760,901	278,873	0.00	17
13	TITASGAS	0.20	80,000	16,000	16,000	360,137,447,359	2,042,501,715	0.01	91



