PKF AHKC

Draft

NAM IBBL Islamic Unit Fund
Statement of Financial Position
As at 30 June 2026

Particulars	Notes	Amount in BDT	
		30-Jun-2026	30-Jun-2025
Assets			
Investments in Securities	4.00	125,925,337	102,169,762
Investment in Money Market	5.00	14,387,326	12,247,601
Cash and Cash Equivalents	6.00	1,002,853	3,907,960
Advance, Deposit and Prepayments	7.00	139,898	123,185
Other Receivables	8.00	491,922	1,344,782
Total Assets		**141,947,336**	**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
Dividend Equalization Fund	11.00	1,161,834	-
Retained Earnings	12.00	(95,781,147)	(117,604,148)
Total Equity		**140,088,549**	**117,064,008**
Liabilities			
Other Liabilities	13.00	1,575,732	2,609,668
Dividend Purification Fund	14.00	283,055	119,614
Total Liabilities		**1,858,787**	**2,729,282**
Total Equity and Liabilities		**141,947,336**	**119,793,290**
Net Asset value (NAV) per unit of Tk. 10 each			
Net Asset Value (NAV) per unit (at Market Value)	15.00	**6.02**	**5.03**
Net Asset Value (NAV) per unit (at Cost Value)	16.00	**10.99**	**11.06**

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

Chairman, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
National Asset Management PLC

Member, Trustee
Investment Corporation of Bangladesh

Compliance Officer
National Asset Management PLC

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

Signed for and on behalf of
Aziz Halim Khair Choudhury
Chartered Accountants

Signed by:
Md. Aftab Uddin Ahmed FCA
Managing Partner
ICAB Enrolment No.: 804

27 August 2026
Dhaka

PKF AHKC

Draft

NAM IBBL Islamic Unit Fund
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2026

Particulars	Notes	Amount in BDT 01 July 2025 to 30 June 2026	Amount in BDT 01 July 2024 to 30 June 2025
Income			
Gain/(Loss) on Sale of Investments	17.00	(1,122,278)	(6,494,489)
Dividend Income from Investment in Securities	18.00	2,838,398	2,879,862
Profit Income from MSND, MTDR, & SUKUK BOND	19.00	1,141,117	1,364,671
		2,857,237	**(2,249,956)**
Expenses			
Management Fees	20.00	2,711,251	2,975,449
Trustee Fees	21.00	177,489	228,462
Custodian Fees	22.00	185,237	199,673
BSEC Fees		117,064	158,695
Audit Fee		51,750	51,750
Advertisement and Publication Expenses		115,677	238,711
Other Expenses	23.00	87,381	127,934
Dividend Purification Fund		154,550	145,895
Total Expenses		**3,600,398**	**4,126,569**
Profit/(loss) before tax during the year		**(743,161)**	**(6,376,527)**
(Provision)/write back of provision during the year	24.00	24,413,693	(35,554,812)
Provision for doubtful dividends receivable	Annex-D	(83,845)	-
Write-off of Dividend Receivable (GIB for FY 2023)	Annex-D	(350,000)	-
Net profit/(Loss) after provision during the year		**23,236,687**	**(41,931,339)**
Add: Other Comprehensive Income		-	-
Total Comprehensive Income		**23,236,687**	**(41,931,339)**
Total Unit		**23,284,588**	**23,277,088**
Earnings Per Unit (EPU) of Tk. 10 each	25.00	**1.00**	**(1.80)**

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

Chairman, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
National Asset Management PLC

Member, Trustee
Investment Corporation of Bangladesh

Compliance Officer
National Asset Management PLC

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

Signed for and on behalf of
Aziz Halim Khair Choudhury
Chartered Accountants

Signed by:
Md. Aftab Uddin Ahmed FCA
Managing Partner
ICAB Enrolment No.: 804

27 August 2026
Dhaka

Draft

NAM IBBL Islamic Unit Fund
Statement of Changes in Equity
For the year ended 30 June 2026

Amount in BDT

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Fund	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	-	-	-	(251,851)	(251,851)
Unit Capital	75,000	-	-	-	75,000
Unit Premium Reserve	-	(35,295)	-	-	(35,295)
Net profit/(loss) for the period	-	-	-	23,236,687	23,236,687
Transfer to Dividend Equalization Fund	-	-	1,161,834	(1,161,834)	-
Balance as at 30 June 2026	**232,845,880**	**1,861,981**	**1,161,834**	**(95,781,147)**	**140,088,549**

For the year ended 30 June 2025

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Fund	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	-	-	-	519,030
Unit Premium Reserve	-	(219,030)	-	-	(219,030)
Unit Repurchase	-	-	-	-	-
Net profit/(loss) for the period	-	-	-	(41,931,339)	(41,931,339)
Balance as at 30 June 2025	**232,770,880**	**1,897,276**	**-**	**(117,604,148)**	**117,064,009**

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

Chairman, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
National Asset Management PLC

Member, Trustee
Investment Corporation of Bangladesh

Compliance Officer
National Asset Management PLC

27 August 2026
Dhaka

PKF AHKC

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NAM IBBL Islamic Unit Fund
Statement of Cash Flows
For the year ended 30 June 2026

Particulars	Notes	Amount in BDT: 01 July 2025 to 30 June 2026	Amount in BDT: 01 July 2024 to 30 June 2025
A. Cash Flows from Operating Activities			
Gain/(Loss) on sale of Securities	Annexure-B	(1,122,278)	(6,494,489)
Dividend Income Received in Cash	26.00	3,198,300	2,900,789
Profit Income Realized in Cash	27.00	932,394	2,393,733
Advance, Deposit and Prepayments	7.00	(139,898)	(123,185)
Payment Made for Expenses	28.00	(4,599,559)	(3,497,322)
Net Cash Flows from/(used in) Operating Activities		**(1,731,040)**	**(4,820,474)**
B. Cash Flows from Investing Activities			
Investment in Securities	Annexure-C	(50,358,769)	(32,393,089)
Proceeds from Sale of Securities- at cost	Annexure-B	51,016,888	40,627,761
Investment in IPO		-	-
Return From IPO		-	-
Reinvestment In MTDR (Pubali bank)		(181,374)	(2,000,000)
Reinvestment In MTDR (First Security Islami bank)		(690,517)	-
Investment in SUKUK BOND		(1,000,000)	-
Encashment of MTDR		-	-
Net cash flows from/(used in) Investing Activities		**(1,213,773)**	**6,234,672**
C. Cash Flows from Financing Activities			
Proceeds from Issuance of Units	29.00	39,705	300,000
Payments made for re-Purchase of Units	30.00	-	-
Net Cash Flows from/(used in) Financing Activities		**39,705**	**300,000**
D. Net Cash Inflows/ (Outflows) during the Year (A+B+C)		**(2,905,108)**	**1,714,198**
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)		**1,002,853**	**3,907,960**
Net Operating Cash Flows Per Unit (NOCFU)	31.00	**(0.07)**	**(0.21)**

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

Chairman, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
National Asset Management PLC

Member, Trustee
Investment Corporation of Bangladesh

Compliance Officer
National Asset Management PLC

27 August 2026
Dhaka

NAM IBBL Islamic Unit Fund
Notes to the Financial Statements
For the year ended 30 June 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 30 June 2026.

(b) The Fund has invested in Pre-IPO shares of Tk. 10.00 each of Islam Oxigen Limited at a pemium 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 provison 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 ad 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 up on 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 recognize the financial assets at fair value through the recognition f fair value gain/loss in the profit and loss account and distribute 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 provisions 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 30 June 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) Bidhimala (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 Bidhimala, 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 Securities and Exchange Commission (Mutual Fund) Bidhimala, 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; and

b) Comparative figures and account titles in the financial statements have been rearranged/reclassified where necessary to conform with current Year's presentation.

Notes	Particulars		Amount in BDT 30-Jun-2026	Amount in BDT 30-Jun-2025
4.00	**Investments in Securities**			
	Investments in Listed Securities		112,860,337	90,439,762
	Investment in Non-Listed securities		13,065,000	11,730,000
			125,925,337	**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 provison has been made for the full amount of the Investment.

Notes	Particulars	Account No.	30-Jun-2026	30-Jun-2025
5.00	**Investment in Money Market**			
	Name of the Bank and Branches	**Account No.**		
	MTDR - FSIBL (Topkhana Road)	11824600010484	5,547,900	5,074,188
	MTDR - FSIBL (Topkhana Road)	11824600010483	5,547,900	5,074,188
	MTDR - PUBALI BANK PLC (Bangabandhu Avenue)	5322104030233	2,291,527	2,099,226
	SUKUK BOND - BANGLADESH BANK [Short Term BGIS (273 days)]		1,000,000	-
			14,387,326	**12,247,601**
6.00	**Cash & Cash Equivalents**			
	Main Bank Accounts (Note:6.01)		519,617	3,903,827
	Dividend Bank Accounts (Note:6.03)		1,130	3,123
	Dividend Purification Fund (note: 6.02)		120,000	-
	Brokerage Accounts (Note:6.03)		362,106	1,011
			1,002,853	**3,907,960**
6.01	**Main Bank Accounts**			
	Name of the Bank and Branches	**Account No.**		
	FIRST SECURITY ISLAMI BANK (Topkhana Road)	13100000350	34,320	37,863
	AL-ARAFAH ISLAMI BANK PLC (Daily Transaction)	141220032163	485,298	3,862,203
	AL-ARAFAH ISLAMI BANK PLC (Sale of Units)	141220032185	-	3,761
			519,617	**3,903,827**
6.02	**Dividend Purification Fund**			
	AL-ARAFAH ISLAMI BANK PLC (VIP Road Branch)	141220032444	120,000	119,614
6.03	**Dividend Bank Accounts**			
	AL-ARAFAH ISLAMI BANK PLC (VIP Road Branch)	141220032174	1,130	3,123
6.03	**Brokerage Accounts**			
		BO ID No.		
	B.O. A/C Balance (ICB Securities Ltd)	1604580062970426	1,011	1,011
	B.O. A/C Balance (Islami bank Securities Ltd)	1604580062970426	-	-
	B.O. A/C Balance (B&B Enterprise Ltd)	1604580062970426	361,095	-
			362,106	**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	139,898	123,185
			139,898	**123,185**
8.00	**Other Receivables**		**491,922**	**1,344,782**
	Opening Balance		-	
	Accrued Profit-MSND		-	-
	Accrued Profit-MTDR & SUKUK BOND	(Annexure E)	208,722	267,835
			208,722	**267,835**
	Dividend Receivable (Annexure D)		**283,200**	**1,076,947**

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

Notes	Particulars	Amount in BDT 30-Jun-2026	Amount in BDT 30-Jun-2025
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	**Dividend Equalization Fund**		
	Opening balance	-	-
	Add: Addition during the year	1,161,834	-
	Closing balance	**1,161,834**	**-**

During the year, 5% of the profit for the year has been transferred to the Dividend Equalization Fund in accordance with Rule 79(3) of the Mutual Fund Rules, 2025.

Notes	Particulars	30-Jun-2026	30-Jun-2025
12.00	**Retained Earnings**		
	Opening balance	(117,604,148)	(75,672,809)
	Dividend Purification Fund (11.01)	(251,851)	-
	Add: Net profit/(loss) for the year	(743,161)	(6,376,527)
	Less: Provision for doubtful dividends receivable	(83,845)	-
	Less: Write-off of Dividend Receivable (GIB for FY 2023)	(350,000)	-
	Less: Provision against Investments in Securities	24,413,693	(35,554,812)
	Less: Transfer to Dividend Equalization Reserve (Note 11)	(1,161,834)	-
	Closing balance	**(95,781,147)**	**(117,604,148)**

12.01 During the period, management identified TK 2,51,851 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 liabilitiy is recorded as an addition to dividend purification fund (Note 13).

Notes	Particulars	30-Jun-2026	30-Jun-2025
13.00	**Other Liabilities**		
	Management fees	1,390,025	2,375,449
	BSEC Fee	-	7,326
	Trustee Fee	-	7,932
	Custodian fee	94,389	93,142
	Advertisement and publication expenses	33,068	58,068
	Audit fees	51,750	51,750
	AIT & VAT on Shariah Meeting fees	4,000	-
	Vat & Tax on Audit Fees	2,500	16,000
		1,575,732	**2,609,668**
14.00	**Dividend Purification Fund**		
	Opening balance	119,614	153,719
	Add: Addition for the year	406,401	145,895
	Add: Bank profit in Dividend Purification Account	2,040	-
	Less: Donation	(245,000)	(180,000)
		283,055	**119,614**

Notes	Particulars	Amount in BDT 30-Jun-2026	Amount in BDT 30-Jun-2025
15.00	**Net Asset Value (NAV) per unit (at Market price)**		
	Total asset value at Market price	141,947,336	119,793,290
	Less: Liability for expenses	(1,858,787)	(2,729,282)
	Net Asset Value (NAV)	**140,088,549**	**117,064,008**
	Number of units	23,284,588	23,277,088
	NAV per unit at market price	**6.02**	**5.03**
16.00	**Net Asset Value (NAV) per unit (at Cost price)**		
	Total net asset value at Market price	140,088,549	117,064,008
	Add: Unrealized loss on securities during the year	115,858,210	140,271,903
	Net Asset Value (NAV)	**255,946,759**	**257,335,911**
	Number of units	23,284,588	23,277,088
	NAV per unit at cost price	**10.99**	**11.06**

Notes	Particulars	01 July 2025 to 30 June 2026	01 July 2024 to 30 June 2025
17.00	**Gain/ (Loss) on Sale of Securities**	**(1,122,278)**	**(6,494,489)**
	Details of Gain/(Loss) on Sale of Marketable Securities are Shown in "Annexure- B".		
18.00	**Dividend Income from investment in securities**	**2,838,398**	**2,879,862**
	Details of Dividend Income are shown in "Annexure- D".		
19.00	**Interest income**	**1,141,117**	**1,364,671**
	Details of Interest Income are shown in "Annexure- E".		
20.00	**Management Fee**	**2,711,251**	**2,975,449**
	Details of Management Fee are shown in "Annexure- F".		
21.00	**Trustee Fee**	**177,489**	**228,462**
	Details of Trustee Fee are shown in "Annexure- F".		
22.00	**Custodian Fee**	**185,237**	**199,673**
	Details of Custodian Fee are shown in "Annexure- F".		
23.00	**Other Expenses**		
	Printing and Stationery	-	17,800
	Bank Charges	8,878	19,368
	Excise Duty	19,150	23,500
	CDBL Charges	39,353	35,266
	Shariah Meeting Expense	20,000	32,000
		87,381	**127,934**
24.00	**(Provision)/Write Back of Provision for Diminution in Value of Marketable Securities**		
	Unrealized gain/(loss) as on 30 June 2026	(115,858,210)	(140,271,903)
	Unrealized gain/(loss) as on 01 July 2025	(140,271,903)	(104,717,091)
	Provision required for the year	**24,413,693**	**(35,554,812)**
25.00	**Earnings Per Unit**		
	Net Profit/(Loss) After Provision During the year	23,236,687	(41,931,339)
	Number of units	23,284,588	23,277,088
	Earnings Per Unit (EPU) After Provision During the year	**1.00**	**(1.80)**

Earnings Per Unit Before Provision

Earnings Per Unit before provision write-back during the year was (0.03) per unit.

Notes	Particulars	01 July 2025 to 30 June 2026	01 July 2024 to 30 June 2025
26.00	**Dividend Income Received in Cash**		
	Dividend Income from Investment in Securities	2,838,398	2,879,862
	Add: Previous year Dividend Receivable	1,076,947	1,097,875
	Less: Provision for doubtful dividends receivable (receivable previous year)	(83,845)	-
	Less: Write-off of Dividend Receivable (GIB for FY 2023)	(350,000)	-
	Less: Current year Dividend Receivable	(283,200)	(1,076,947)
		3,198,300	**2,900,789**
	Details of Dividend Income are shown in' 'Annexure-D"		
27.00	**Profit Income Realized in Cash**		
	Profit Income on MTDR	565,180	2,246,458
	Profit Income on Bank Deposits and Bonds	47,503	147,275
		612,684	**2,393,733**
28.00	**Payment made for expenses:**		
	Total Expenses	3,600,398	3,497,322
	Add: Previous year Operating Expenses payable (N: 28.01)	2,606,097	-
	Add: Donation & Charges on Interest against Dividend Income	251,851	-
	Less: Current year Operating Expenses payable (N: 28.02)	(1,858,787)	-
		4,599,559	**3,497,322**
28.01	**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	**-**
28.02	**Current year Operating Expenses payable**		
	Current Liabilities (Current Year)	(1,858,787)	-
	Less: Last year adjustment	-	-
	Less: Advance Payment of Fees, Tax & Suspense's	-	-
		(1,858,787)	**-**
29.00	**Proceeds from Issuance of Units**	**39,705**	**300,000**
30.00	**Payments made for Re-Purchase of Units**	**-**	**-**
31.00	**Net Operating Cash Flows Per Unit (NOCFU)**		
	Net Cash Inflows/(Outflows) from Operating Activities	(1,731,040)	(4,820,474)
	Number of Units	23,284,588	23,277,088
	Net Operating Cash Flow Per Unit	**(0.07)**	**(0.21)**
32.00	**Profit and Earnings Per Unit Available for Distribution**		
	Retained Earnings Brought Forward	(117,604,148)	(75,672,809)
	Add: Profit/Loss for the Period	23,236,687	(41,931,339)
	Net Profit and Earnings	**(94,367,462)**	**(117,604,147)**
	Number of Units	23,284,588	23,277,088
	Per Unit Profit Available for Distribution	**(4.05)**	**(5.05)**

33.00 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
National Asset Management PLC.	Asset Manager	Management Fee	2,375,449	2,375,449	2,711,251	2,711,251

34.00 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 2026.

35.00 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 June 2026.

36.00 Post - Closing Events

Following events have occurred since the Financial Position date:

(a) The Board of Trustees, at its meeting held on .... 2026, decided to distribute an .... dividend from the distributable profit.

(b) No other circumstances have arisen since the balance sheet date which would require adjustment to, or disclosure in, the financial statements or notes thereto.

Chairman, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
National Asset Management PLC

Member, Trustee
Investment Corporation of Bangladesh

Compliance Officer
National Asset Management PLC

27 August 2026
Dhaka

NAM IBBL Islamic Unit Fund
Schedule of Investment in Securities
As at 30 June 2026

Annexure-A
Amount in BDT

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	84.40	1,688,069	82.40	1,648,000	(40,069)	0.65%
2		SQURPHARMA	10,000	222.02	2,220,239	224.00	2,240,000	19,761	0.86%
3		BXPHARMA	59,900	226.71	13,580,045	140.60	8,421,940	(5,158,105)	5.27%
4		RENATA	3,000	1,222.87	3,668,604	456.00	1,368,000	(2,300,604)	1.42%
5		ORIONPHARM	37,000	116.45	4,308,522	28.60	1,058,200	(3,250,322)	1.67%
6		AFCAGRO	70,000	21.68	1,517,785	8.30	581,000	(936,785)	0.59%
		Sub-Total			**26,983,265**		**15,317,140**	**(11,666,125)**	**10.47%**
7	Fuel & Power	UPGDCL	52,000	324.23	16,859,837	123.90	6,442,800	(10,417,037)	6.54%
8		BPPL	45,000	20.58	926,310	20.30	913,500	(12,810)	0.36%
9		SUMITPOWER	70,000	44.30	3,101,110	15.50	1,085,000	(2,016,110)	1.20%
10		POWERGRID	300,000	71.23	21,369,839	39.60	11,880,000	(9,489,839)	8.29%
11		TITASGAS	80,000	48.27	3,861,734	18.20	1,456,000	(2,405,734)	1.50%
		Sub-Total			**46,118,830**		**21,777,300**	**(24,341,530)**	**17.89%**
12	Engineering	BBSCABLES	60,112	67.68	4,068,160	23.50	1,412,632	(2,655,528)	1.58%
13		BSRMLTD	18,000	121.15	2,180,620	105.60	1,900,800	(279,820)	0.85%
14		IFADAUTOS	70,305	52.88	3,717,991	26.10	1,834,961	(1,883,030)	1.44%
15		GPHISPAT	55,387	52.70	2,919,162	18.00	996,966	(1,922,196)	1.13%
16		BBS	60,000	31.47	1,888,000	16.10	966,000	(922,000)	0.73%
		Sub-Total			**14,773,932**		**7,111,359**	**(7,662,574)**	**5.73%**
17	Textile	MALEKSPIN	20,000	29.47	589,470	36.70	734,000	144,530	0.23%
18		ARGONDENIM	20,000	18.75	374,935	19.80	396,000	21,065	0.15%
		Sub-Total			**964,405**		**1,130,000**	**165,595**	**0.37%**
19	Insurance	NORTHRNINS	126,000	56.21	7,083,029	39.80	5,014,800	(2,068,229)	2.75%
20		FAREASTLIF	10,000	87.13	871,273	22.80	228,000	(643,273)	0.34%
21		ISLAMIINS	218,000	69.41	15,131,917	62.30	13,581,400	(1,550,517)	5.87%
		Sub-Total			**23,086,219**		**18,824,200**	**(4,262,019)**	**8.95%**

Annexure-A

22	Cement	LHBL	276,200	94.72	26,161,829	56.00	15,467,200	(10,694,629)	10.15%
23		CONFIDCEM	50,000	68.44	3,422,178	67.80	3,390,000	(32,178)	1.33%
		Sub-Total			**29,584,008**		**18,857,200**	**(10,726,808)**	**11.48%**
24	Miscellaneous	NFML	354,611	38.03	13,484,636	23.20	8,226,975	(5,257,660)	5.23%
25		BEXIMCO	31,500	112.21	3,534,613	29.30	922,950	(2,611,663)	1.37%
26		SKTRIMS	20,000	34.09	681,700	14.00	280,000	(401,700)	0.26%
		Sub-Total			**17,700,948**		**9,429,925**	**(8,271,023)**	**6.87%**
27	Bank	SHAHJABANK	110,000	18.35	2,017,967	18.00	1,980,000	(37,967)	0.78%
28		FIRSTSBANK	546,000	10.95	5,976,175	-	-	(5,976,175)	2.32%
29		GIB	700,000	9.16	6,411,676	-	-	(6,411,676)	2.49%
		Sub-Total			**14,405,818**		**1,980,000**	**(12,425,818)**	**5.59%**
30	Services & Real Estate	SAIFPOWER	234,700	38.06	8,931,591	10.90	2,558,230	(6,373,361)	3.46%
		Sub-Total			**8,931,591**		**2,558,230**	**(6,373,361)**	**3.46%**
31	IT	GENEXIL	177,008	116.75	20,665,176	35.40	6,266,083	(14,399,093)	8.02%
		Sub-Total			**20,665,176**		**6,266,083**	**(14,399,093)**	**8.02%**
32	Tannery	FORTUNE	20,000	93.08	1,861,636	17.40	348,000	(1,513,636)	0.72%
		Sub-Total			**1,861,636**		**348,000**	**(1,513,636)**	**0.72%**
33	Ceramic	RAKCERAMIC	150,000	57.15	8,572,075	29.50	4,425,000	(4,147,075)	3.33%
34		FUWANGCER	110,000	26.19	2,880,515	16.40	1,804,000	(1,076,515)	1.12%
		Sub-Total			**11,452,590**		**6,229,000**	**(5,223,590)**	**4.44%**
35	Corporate Bond	IBBLPBOND	3,000	726.29	2,178,865	664.50	1,993,500	(185,365)	0.85%
		Sub-Total			**2,178,865**		**1,993,500.00**	**(185,365)**	**0.85%**
36	Telecommunication	GP	4,000	294.07	1,176,264	259.60	1,038,400	(137,864)	0.46%
		Sub-Total			**1,176,264**		**1,038,400**	**(137,864)**	**0.46%**
Total					**219,883,547**		**112,860,337**	**(107,023,210)**	**85.29%**

Disclosure: The Bank Resolution Department (BRD) of Bangladesh Bank, through letter reference number BRD/12-Resolution/709 dated 22 December 2025 and Capital Reduction Order No. BRD/2025-3 dated 21 December 2025 issued under Section 33 of the Bank Resolution Ordinance 2025, reduced the entire paid-up capital of First Security Islami Bank and Global Islami Bank PLC, to ZERO with effect from 5 November 2025. Pursuant to this Order, the Fund has reduced the market value of its holdings in First Security Islami Bank PLC and Global Islami Bank PLC to Tk 0 in the investment portfolio as at 30 June 2026.

Non Listed Securities

Sl. No.	Sectors Name		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
37	Mutual Fund	HFML Shariah Unit Fund	1,500,000	10.00	15,000,000	8.71	13,065,000	(1,935,000)	5.82%
		Sub-Total			**15,000,000**		**13,065,000**	**(1,935,000)**	**5.82%**
38	Pre-IPO	Islam Oxygen Ltd	300,000	23.00	6,900,000	-	-	(6,900,000)	2.68%
		Sub-Total			**6,900,000**		**-**	**(6,900,000)**	**2.67%**
					21,900,000		**13,065,000**	**(8,835,000)**	**8.49%**
		GRAND TOTAL			**241,783,547**		**125,925,337**	**(115,858,210)**	**93.78%**

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	3/6/2022	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 lisled securities.

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NAM IBBL Islamic Unit Fund
Schedule of Gain/ (Loss) on Sale of Securities
For the year ended 30 June 2026

Annexure-B
Amount in BDT

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	84.40	2,532,104	80.87	2,426,238	(105,866)
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	45000	57.34	2,580,240	57.52	2,588,513	8,273
10	Bangladesh Shipping Corporation	93100	114.49	10,659,090	115.75	10,776,116	117,026
11	Far East Knitting & Dyeing Company Limited	100000	17.89	1,789,418	18.26	1,826,423	37,004
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
19	Islami Commercial Insurance Company Limited	55000	28.07	1,543,839	28.27	1,555,103	11,264
20	Evince Textiles Limited	20000	11.83	236,590	13.07	261,345	24,755
21	Islami Insurance Bangladesh Limited	2000	69.41	138,825	60.65	121,296	(17,529)
	Total			**51,016,888**		**49,894,610**	**(1,122,278)**

NAM IBBL Islamic Unit Fund
Schedule of Investments in Securities During The Period
For the year ended 30 June 2026

Annexure-C
Amount in BDT

S.L	Company Name	Number of Shares	Avg. Buy price	Cost Vaue
1	Apex Footwear Limited	1,200	225.56	270,675
2	Grameenphone Limited	17,077	307.62	5,253,190
3	Square Pharmaceuticals Ltd.	31,000	223.74	6,935,921
4	Far East Knitting & Dyeing Ind.	100,000	17.89	1,789,418
5	Navana Pharmaceuticals Ltd.	45,000	57.34	2,580,240
6	Malek Spinning Mills Ltd.	250,000	31.95	7,986,378
7	MJL Bangladesh Ltd.	3,000	96.37	289,121
8	Bangladesh Shipping Corporation	93,100	114.49	10,659,090
9	Confidence Cement Ltd.	35,000	63.94	2,237,807
10	Matin Spinning Mills Ltd.	20,000	52.32	1,046,421
11	Monno Ceramic Industries Ltd.	21,000	91.27	1,916,638
12	Square Textile Plc.	5,000	54.64	273,181
13	Islami bank Bangladesh Ltd Mudaraba Perpetual Bond	1,971	742.36	1,463,194
14	Lafargeholcim bangaldesh Ltd	4,100	51.98	213,111
15	Marico Bangladesh Limited.	600	2,788.29	1,672,972
16	Envoy Textiles Ltd.	10,000	47.78	477,782
17	Islami Commercial Ins.Com.Ltd	25,000	24.60	615,028
18	Sahajalal Islami Bank Ltd.	110,000	18.35	2,017,967
19	Standard Bank Limited.	200,000	5.61	1,122,800
20	ARGON DENIMS LIMITED	20,000	18.75	374,935
21	EVINCE TEXTILES LIMITED	20,000	11.83	236,590
22	BARAKA PATENGA POWER LTD.	45,000	20.58	926,310
Total				**50,358,769**

NAM IBBL Islamic Unit Fund
Schedule of Dividend Income and Receivables Form Investments
For the year ended 30 June 2026

Annexure-D

Dividend Income **Amount in BDT**

S.L	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Cash Dividend
1	BSRMLTD	11/10/2025	18,000	10	50.00%	90,000
2	SUMITPOWER	11/11/2025	70,000	10	10.50%	73,500
3	LHBL	11/11/2025	276,200	10	18.00%	497,160
4	FEKDIL	11/13/2025	40,000	10	12.00%	48,000
5	SQUARPHARMA	11/16/2025	20,000	10	120.00%	240,000
6	IFADAUTOS	11/17/2025	70,305	10	2.00%	14,061
7	UPGDCL	11/17/2025	52,000	10	65.00%	338,000
8	TITASGAS	11/17/2025	80,000	10	2.00%	16,000
9	RENATA	11/17/2025	3,000	10	55.00%	16,500
10	ACMELAB	11/18/2025	20,000	10	35.00%	70,000
11	MARICO	11/23/2025	600	10	500.00%	30,000
12	CONFIDCEM	11/25/2025	25,000	10	10.00%	25,000
13	FUWANGCER	11/26/2025	110,000	10	1.00%	11,000
14	FORTUNE	12/15/2025	20,000	10	0.50%	1,000
15	GENEXIL	12/21/2025	177,008	10	1.00%	17,701
16	GPHISPAT	12/23/2025	55,387	10	5.00%	27,694
17	IBBLPBOND	9/23/2025	1,029	1,000	7.23%	74,397
18	MARICO	2/17/2026	400	10	475.00%	19,000
19	NFML	2/23/2026	354,611	10	0.10%	3,546
20	RAKCERAMIC	2/25/2026	150,000	10	10.00%	150,000
21	GP	3/3/2026	4,000	10	105.00%	42,000
22	LHB	4/9/2026	276,200	10	22.00%	607,640
23	SHAHJALABANK	4/30/2026	110,000	10	13.00%	143,000
24	IBBLPBOND	5/21/2026	3,000	1,000	7.44%	223,200
25	NORTHRNINS	6/28/2026	120,000	10	5.00%	60,000
Total						**2,838,398**

Dividend Receivable from the year ended 30 June 2026:

S.L	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Cash Dividend
1	IBBLPBOND	5/21/2026	3,000	1,000	7.44%	223,200
2	NORTHRNINS	6/28/2026	120,000	10	5.00%	60,000
Sub Total						**283,200**

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	11/17/2024	234,700	10	1.00%	23,470
2	FORTUNE	11/28/2024	20,000	10	1.00%	2,000
3	ORIONPHARMA	12/4/2024	37,000	10	10.00%	37,000
4	SSSTEEL	12/5/2024	50,000	10	2.00%	10,000
5	SKTRIMS	12/12/2024	20,000	10	1.75%	3,500
Sub Total						**75,970**

Dividend Receivable from FY 2023-2024:

1	Fortune	11/23/2023	15,750	10	5.00%	7,875
Sub Total						**7,875**
Grand Total						**367,045**

Annexure-D

Provision on Doutful Dividend Receivable

1	SAIFPOWER	11/17/2024	234,700	10	1.00%	23,470
2	FORTUNE	11/28/2024	20,000	10	1.00%	2,000
3	ORIONPHARMA	12/4/2024	37,000	10	10.00%	37,000
4	SSSTEEL	12/5/2024	50,000	10	2.00%	10,000
5	SKTRIMS	12/12/2024	20,000	10	1.75%	3,500
6	Fortune	11/23/2023	15,750	10	5.00%	7,875
						83,845

Total Dividend Receivable	367,045
Provision for Doutful Dividend Receivable	(83,845)
Net Dividend Receivable	**283,200**

Disclosures:

1. Dividend receivable relating to five investee companies - SAIFPOWER, FORTUNE, ORIONPHARMA, SSSTEEL and SKTRIMS (FY 2024-25, Tk 75,970) and Fortune (FY 2023-24, Tk 7,875) - has remained outstanding for more than one year from the respective record dates without realization, despite follow-up with the investee companies. Based on management review, recovery of these amounts is considered doubtful. Accordingly, in accordance with IFRS 9 'Financial Instruments' (impairment of financial assets), a full provision of Tk 83,845 has been recognized in the Statement of Profit or Loss and presented as a deduction from Dividend Receivable. The current year (FY 2025-26) dividend receivable of Tk 283,200 is not considered doubtful and continues to be carried at its full amount pending realization within normal collection terms.

2. During the year, Global Islami Bank PLC (GIB), at its Annual General Meeting held on 19 August 2025, revoked the dividend declared for FY 2023, which had previously been recognized as a dividend receivable of Tk. 350,000. Accordingly, the Fund derecognized the receivable in accordance with IFRS 9 and recognized the resulting loss in the Statement of Profit or Loss for the year ended 30 June 2026.

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NAM IBBL Islamic Unit Fund
Schedule of Profit and Profit Receivable on Bank Deposits and MTDR
For the year ended 30 June 2026

Annexure-E
Amount in BDT

Profit on Bank Deposit

Sl 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	12 months	4.00%	1,067
2	NAM IBBL ISLAMIC UNIT FUND	AL-ARAFAH ISLAMI BANK PLC	VIP ROAD BRANCH	0141220032163	SND	12 months	4.00%	46,047
3	NAM IBBL ISLAMIC UNIT FUND	AL-ARAFAH ISLAMI BANK PLC	VIP ROAD BRANCH	0141220032185	SND	12 months	4.00%	312
4	NAM IBBL ISLAMIC UNIT FUND	AL-ARAFAH ISLAMI BANK PLC	VIP ROAD BRANCH	0141220032174	SND	12 months	4.00%	78
5	NAM IBBL ISLAMIC UNIT FUND	AL-ARAFAH ISLAMI BANK PLC	VIP ROAD BRANCH	0141220032444	SND	12 months	4.00%	-
				Sub-Total				**47,503**

Profit on MTDR

Sl 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	12.00%	23,772
2	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010483	5,226,413	3 months	8.00%	104,528
3	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010483	5,325,941	3 months	8.00%	106,519
4	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010483	5,432,460	3 months	8.50%	115,440
5	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010483	5,547,900	2.5 months	8.50%	99,482
6	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010484	5,074,188	15 days	12.00%	23,772
7	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010484	5,226,413	3 months	8.00%	104,528
8	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010484	5,325,941	3 months	8.00%	106,519
9	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010484	5,432,460	3 months	8.50%	115,440
10	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010484	5,547,900	2.5 months	8.50%	99,482
11	MTDR	PUBALI BANK LTD.	BANGABONDHU AVENUE	5322104030233	2,099,226	2.4 months	10.00%	42,000
12	MTDR	PUBALI BANK LTD.	BANGABONDHU AVENUE	5322104030233	2,152,153	3 months	9.00%	48,265
13	MTDR	PUBALI BANK LTD.	BANGABONDHU AVENUE	5322104030233	2,200,418	3 months	8.50%	46,044
14	MTDR	PUBALI BANK LTD.	BANGABONDHU AVENUE	5322104030233	2,243,462	3 months	8.50%	48,065
15	MTDR	PUBALI BANK LTD.	BANGABONDHU AVENUE	5322104030233	2,291,527	16 days	8.50%	9,072
16	Bond (SUKUK)	BANGLADESH BANK	Short Term BGIS (273 days)	BDS090905275	1,000,000	2 days	9.36%	686
				Sub-Total				**1,093,613**
				Grand Total				**1,141,117**

Annexure-E
Amount in BDT

Profit Receivable

Profit Receivable on Bank Deposit

Sl 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%	
2	NAM IBBL ISLAMIC UNIT FUND	AL-ARAFAH ISLAMI BANK PLC	VIP ROAD BRANCH	0141220032163	SND	3 months	4.00%	
3	NAM IBBL ISLAMIC UNIT FUND	AL-ARAFAH ISLAMI BANK PLC	VIP ROAD BRANCH	0141220032185	SND	3 months	4.00%	
4	NAM IBBL ISLAMIC UNIT FUND	AL-ARAFAH ISLAMI BANK PLC	VIP ROAD BRANCH	0141220032174	SND	3 months	4.00%	
			Sub-Total					-

Profit Receivable on MTDR

Sl 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	5,547,900	2.5 months	8.50%	99,482
2	MTDR	FIRST SECURITY ISLAMI BANK PLC	TOPKHANA ROAD BR.	11824600010484	5,547,900	2.5 months	8.50%	99,482
3	MTDR	PUBALI BANK LTD.	BANGABONDHU AVENUE	5322104030233	2,291,527	16 days	8.50%	9,072
4	Bond (SUKUK)	Bangladesh Bank	Short Term BGIS (273 days)	BDS090905275	1,000,000	2 days	9.36%	686
			Sub-Total					**208,722**
			Grand Total					**208,722**

NAM IBBL Islamic Unit Fund
Calculation of Management Fees,Trustee Fees, Custodian Fees and BSEC Fees
For the year ended 30 June 2026

Annexure F
Amount in Taka

Calculation of Management Fees		
Total NAV		20,428,380,843
Weekly Weighted Average NAV		123,062,535
Management fees Calculation for the year	5,00,00,000*2.5%/365 days	1,250,000
	20,00,00,000*2%/365 days	1,461,251
	25,00,00,000*1.5%	-
	Remaining Amount*1%	-
Management Fees for the year 2025-26		**2,711,251**
Management fees for the paid during the year		**1,321,226**
Management fees payable at 30 June 2026		**1,390,025**

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 year ended 30 June 2026	**177,489**
Advance Trustee fees as at 30 June 2026	-

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
April 2026	15,308
May 2026	16,015
June 2026	17,817
Custodian fees during the period	**185,237**
Custodian fees paid during the period	90,848
Custodian fee payable at 30 June 2026	**94,389**

Calculation of BSEC Fees	
Advance BSEC fees paid for the year ended 30 June 2026	**117,064**
Advance BSEC fees paid during the year for the FY 2026-27	**139,898**
Less: Amortized during the year ended 30 June 2026	117,064
Advance BSEC fees remaining	**139,898**

PKF AHKC

NAM IBBL Islamic Unit Fund
Calculation of Dividend Purification Fund
For the year ended 30 June 2026

Annexure-G
Amount in Taka

S.L	Company Name	Dividend Per Share	Number of Shares	Gross Dividend	Net Dividend	Profit Before WPPF & Tax	Interest Income of the Company	DP Ratio	Deductible Interest
1	LHB	1.80	276,200	497,160	497,160	4,446,368	177,386	0.04	19,834
2	FEKDIL	1.20	40,000	48,000	48,000	517,243,389	15,696,811	0.03	1,457
3	MARICO	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	5,947,842,555	144,108,715	0.02	1,781
6	CONFCEMENT	1.00	25,000	25,000	25,000	4,115,055,846	14,880,734	0.00	90
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
14	GPHISPAT	0.50	55,387	27,694	27,694	796,886,859	262,986,678	0.33	9,139
15	IBBLPBOND	72.30	1,029	74,397	74,397	0	0	0.00	-

PKF AHKC

S.L	Company Name	Dividend Per Share	Number of Shares	Gross Dividend	Net Dividend	Profit Before WPPF & Tax	Interest Income of the Company	DP Ratio	Deductible Interest
16	FUWANGCER	0.10	110,000	11,000	11,000	70,855,661	28,815,331	0.41	4,473
17	FORTUNE	0.05	20,000	1,000	1,000	51,958,250	0	0.00	-
18	MARICO	47.50	400	19,000	19,000	6,231,732,372	284,207,113	0.05	867
19	NFML	0.01	354,611	3,546	3,546	(7,843,144)	0	0.00	-
20	GP	10.50	4,000	42,000	42,000	49,217,513	638,179	0.01	545
21	RAKCERAMIC	1.00	150,000	150,000	150,000	7,324,686,503	11,605,285	0.00	238
22	LHB	2.20	276,200	607,640.00	607,640	6,157,539	209,938	0.03	20,717
23	SHAHJALALBANK	1.30	110,000	143,000.00	143,000	8640315315	328178223	0.04	5,431
	Total			**2,555,198**	**2,555,198**				**154,550**
	As per Annual Accounts of 2024-2025								
1	ISLAMIINS BD LTD.	2.00	220,000	440,000	440,000	168,008,604	57,844,294	0.34	151,489
2	Islami Commercial Insu.CL	1.00	30,000	30,000	30,000	87,811,091	48,227,955	0.55	16,477
3	NORTHRN INS.	1.00	120,000	120,000	120,000	101,100,983	70,655,329	0.699	83,863
4	Genex Infosys Ltd	0.30	177,008	53,102	53,102	283,931,348	119,831	0.000	22
									251,851
	Total			**643,102**	**643,102**				**406,401**