Independent Auditors' Report
and Audited Financial Statements
of
IFIL Islamic Mutual Fund-01
As at and for the year ended 30 June 2026

MOORE

M. J. ABEDIN & CO.
এম. জে. আবেদীন এন্ড কোং
Chartered Accountants

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Independent Auditors' Report
To the Trustees of IFIL Islamic Mutual Fund-01
Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of **IFIL Islamic Mutual Fund-01** (the Fund), which comprise the statement of financial position as at 30 June 2026, and the statement of profit or loss and other comprehensive income, the statement of changes in equity, and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, except for the effects of the matters described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Fund as of 30 June 2026, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Qualified Opinion

1. The six month average trading price of the Fund (BDT 4.2) is 45.87% lower than NAV at Fair Value which exceeds the stipulated 25% threshold as per clause 24 (15) (e) of BSEC Mutual Fund Rules 2025. However, no meeting of the Unitholders has been called by the Trustee as required by the said clause.

2. The Fund has invested BDT 413,945,855 in listed companies that were not included in DSEX Shariah Index which is a noncompliance of clause 2 of Trust Deed. For instance, in the case of ACME LABORATORIES LTD., total debt and sum of interest-bearing securities are at 188% and 145% of trailing 12-month average market capitalization respectively against a maximum limit of 33%, as disclosed in note 3.01.01 (ii).

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Fund In accordance with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these ethical requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter

The Fund failed to comply with BSEC Directive No. BSEC/CMRRCD/2009-193/54 dated 19 February 2023, as subsequently amended by BSEC Directive No. BSEC/SMMI/ExpoI/01/2023/303 dated 13 August 2023 for the reasons explained in note 5.01. Our opinion is not modified with respect to this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current year. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

KEY AUDIT MATTER	OUR RESPONSE
1. Valuation and Existence of Marketable Securities **Risk:** The capital market has been facing steep volatility and diminished investor confidence for a prolonged period. This creates an elevated risk of misstating the carrying value of listed equity and debt instruments. Discrepancies may also occur between the fund's ledger and actual holdings managed by the custodian (ICB) or registered with the Central Depository Bangladesh Limited (CDBL)	We cross-checked 100% of portfolio balances with independent CDBL and custodial holding statements. We independently verified year-end asset pricing using official closing feeds from the Dhaka Stock Exchange (DSE) and Chittagong Stock Exchange (CSE).
2. Provisions for Diminution (Unrealized Losses) **Risk:** Prolonged stock market declines have caused substantial erosion in the value of the fund's assets. Mutual funds face complex statutory provisioning requirements under BSEC rules for their Provision against Diminution in Value of Investment. Management may make error misstating these provisions.	We recalculated required provisioning balances on a security-by-security basis. We compared historical acquisition costs against year end market values and 85% of NAV (for investment in closed ended mutual funds) to calculate required provision. We reviewed adequacy of disclosures in strict compliance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025.
3. NAV and NAV based fees **Risk:** NAV calculation is very crucial as Management Fees, Trustee Fees, Custodian Fees are based on parameters mentioned in Trust Deed.	We checked weekly/daily NAV calculation on sample basis and confirmed whether these were correctly used in calculating related Management Fees, Trustee Fees, Custodian Fees (as applicable).
4. Revenue Recognition and Cut-off Accuracy **Risk:** Income from capital market positions – such as realized capital gains, dividend payouts, and interest on fixed-income investments – runs a high risk of timing manipulation or calculation error around the year end financial cutoff.	We traced a sample of transaction records to brokers' portfolio statements and bank statements right before and after June 30. Dividend receipts were verified against corporate dividend announcements and bank books to confirm complete and accurate reporting.
5. Regulatory Compliance and mandatory requirement for conversion from close end to open end or liquidation **Risk:** Recent BSEC directives require several closed-end mutual funds to convert into open-end schemes or face structural liquidation if they trade at steep discounts to their cost-based NAV or do not pay dividends for more than two years consecutively. Trustee is required to take necessary steps for such conversion or liquidation.	We reviewed trust deeds, dividend history, BSEC conversion mandates, and formal board meeting minutes. We checked whether Trustee has taken necessary steps as mandated by BSEC if applicable.

Other Information

The Asset Manager is responsible for the other information. The other information comprises all information included in the Annual Report of the Fund, other than the financial statements and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the audit or otherwise appears to be materially misstated.

Other Matter

The financial statements of the Fund as at and for the year ended 30 June 2025 were audited by K. M. Hasan & Co Chartered Accountants who expressed a qualified opinion on those statements on 06 August, 2025.

Responsibilities of Management and Those Charged with Governance for the Financial Statements and Internal Controls

Asset Manager is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards, and for such internal control as Asset Manager determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Asset Manager is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Asset Manager either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control.

c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by asset manager.

d) Conclude on the appropriateness of asset manager's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on

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the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fund to cease to continue as a going concern.

e) Evaluate the overall presentation, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

In accordance with the Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala (Rules) 2025, we also report the following:

a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
b) In our opinion, proper books of account as required by law have been kept by the Fund so far as it appeared from our examination of these books;
c) The statement of financial position, statement of profit or loss and other comprehensive income, statement of Changes in Equity and statement of cash flows dealt with by the report are in agreement with the books of account and returns and truly reflect financial position of the fund, its financial performance and cash flows;
d) The investment was made both as per Rule 68 and Six (6th) Schedule of Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala (Rules), 2025;
e) Provision was kept as per Rule 79 of Mutual Fund Bidhimala (Rules), 2025;
f) The expenditure incurred was for the purposes of the Fund's business and was within the prescribed limit as per rule 77 (6) of Mutual Fund Bidhimala (Rules), 2025;
g) All securities, bank accounts including term deposits are properly disclosed in the financial statements; and
h) All related party transactions were made at arm's length price and properly disclosed in the financial statement.

Place: Dhaka
Dated: 16 August 2026

M. J. ABEDIN & CO.
Chartered Accountants
Reg. No: CAF-001-111

Harun Mahmud

Harun Mahmud FCA
Partner
Enrollment No: 850
DVC: 2608170850AS455270

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IFIL ISLAMIC MUTUAL FUND-01
STATEMENT OF FINANCIAL POSITION
As at June 30, 2026

Particulars	Notes	June 30, 2026	June 30, 2025
		BDT	BDT
Assets			
A) Investments (Fair Value)		**711,698,418**	**666,549,502**
Listed Securities	5.00	701,198,418	656,049,502
Non-listed Securities	6.00	10,500,000	10,500,000
B) Deposit		**-**	**20,000,000**
Banks	7.00	-	20,000,000
Others (NBFIs)		-	-
C) Other Current Assets		**73,660,782**	**5,812,852**
Cash and Cash Equivalents	8.00	65,479,882	4,014,517
Others	9.00	8,180,900	1,798,335
Total Assets (A+B+C)		**785,359,200**	**692,362,354**
Equity and Liabilities			
D) Unit Holder's Equity		**775,923,876**	**680,389,996**
Unit Capital	10.00	1,000,000,000	1,000,000,000
Retained Earnings	11.00	(228,852,818)	(319,610,004)
Dividend Equalization Reserve	12.00	4,776,694	-
E) Liabilities		**9,435,324**	**11,972,358**
Dividend Purification Fund	13.00	758,175	1,014,315
Unclaimed/ Dividend payable	14.00	547,207	1,748,290
Current Liabilities	15.00	8,129,942	9,209,753
Total Equity and Liabilities (D+E)		**785,359,200**	**692,362,354**
Non-Performing Investments (Deficit Value)	16.00	127,301,462	110,020,091
Net Asset Value (NAV) Per Unit of Tk 10 each			
NAV-at Cost value	17.00	**11.19**	**11.51**
NAV-at Fair value	18.00	**7.76**	**6.80**

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

CEO
(ICB Asset Management PLC.)

Chairman, Trustee
(Investment Corporation of Bangladesh)

Head of Finance & Accounts
(ICB Asset Management PLC.)

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

Place: Dhaka.
Date: 16 August 2026

Harun Mahmud FCA
Partner
Enrollment No: 850
M. J. ABEDIN & CO.
Chartered Accountants
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IFIL ISLAMIC MUTUAL FUND-01
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the Year ended June 30, 2026

Particulars	Notes	Jul 01, 2025 to Jun 30, 2026	Jul 01, 2024 to Jun 30, 2025
		BDT	BDT
A) Income		**(19,069,703)**	**15,062,372**
Profit on Sale of Investments	19.00	(57,462,887)	(9,773,789)
Dividend from Investment in Securities	20.00	21,370,536	21,236,993
Profit on Bank Deposits and Bonds	21.00	17,022,648	3,599,168
B) Expenses		**12,751,333**	**13,727,191**
Management Fee	22.00	7,120,824	8,396,686
Trustee Fee	23.00	1,000,000	1,000,000
Custodian Fee	24.00	682,813	694,452
BSEC Fee	25.00	775,924	680,390
Listing Fee	26.00	1,000,000	1,000,000
Audit Fee		46,000	40,250
Shariah Advisory Board Fee		218,500	187,000
Other Operating Expenses	27.00	483,447	515,630
Interest on Dividend Income (Purification Fund)	28.00	1,423,825	1,212,783
Profit Before Provision (A-B)		**(31,821,036)**	**1,335,181**
(Provision) Against Div. Receivables	15.00	(197,687)	-
(Provision)/Write back of provision against diminution in value of investment	29.00	127,552,603	(33,140,280)
Profit for the period		**95,533,880**	**(31,805,099)**
Other Comprehensive Income			
Unrealized Gain/(Loss) on Investments		-	-
Total Comprehensive Income		**95,533,880**	**(31,805,099)**
Earnings Per Unit (EPU)	30.00	**0.96**	**(0.32)**

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

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Member Secretary, Trustee
(Investment Corporation of Bangladesh)

Place: Dhaka, Bangladesh.
Date: 16 August 2026

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IFIL ISLAMIC MUTUAL FUND-01
STATEMENT OF CHANGES IN EQUITY
As at June 30, 2026

Particulars	Unit Capital	Dividend Equalization Reserve	Retained Earnings	Total Equity
	BDT	BDT	BDT	BDT
Balance as at July 01, 2025	**1,000,000,000**	**-**	**(319,610,004)**	**680,389,996**
Transfered to Dividend Equalization Reserve	-	4,776,694	(4,776,694)	-
Profit/(Loss) for the period	-		95,533,880	95,533,880
Balance as at June 30, 2026	**1,000,000,000**	**4,776,694**	**(228,852,818)**	**775,923,876**

As at June 30, 2025

Particulars	Unit Capital	Dividend Equalization Reserve	Retained Earnings	Total Equity
	BDT	BDT	BDT	BDT
Balance as at July 01, 2024	**1,000,000,000**	**-**	**(287,804,906)**	**712,195,094**
Profit/(Loss) for the period	-	-	(31,805,099)	(31,805,099)
Balance as at June 30, 2025	**1,000,000,000**	**-**	**(319,610,004)**	**680,389,996**

CEO
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Chairman, Trustee
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Head of Finance & Accounts
(ICB Asset Management PLC.)

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

Place: Dhaka, Bangladesh.
Date: 16 August 2026

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IFIL ISLAMIC MUTUAL FUND-01
STATEMENT OF CASH FLOWS
For the Year ended June 30, 2026

Particulars	Notes	Jul 01, 2025 to Jun 30, 2026	Jul 01, 2024 to Jun 30, 2025
		BDT	BDT
A) Cash Flows from Operating Activities			
Dividend Received from Investment in Securities	31.00	21,260,813	23,850,309
Profit Received on Bank Deposits and Bonds	32.00	11,355,422	9,379,998
Profit/(Loss) on Sale of Investments	19.00	(57,462,887)	(9,773,789)
Payment of Fees & Expenses	33.00	(14,890,589)	(11,019,105)
Net Cash Generated from Operating Activities	34.00	**(39,737,239)**	**12,437,413**
B) Cash Flows from Investing Activities			
Sale of Securities (at Cost)	35.00	131,666,727	69,528,632
Purchase of Securities	36.00	(49,263,040)	(80,538,292)
Share Application Money		-	10,500,000
Refund of Share Application Money		-	(10,500,000)
Investment in New MTDR		(10,000,000)	(20,000,000)
Encashment of MTDR		30,000,000	10,000,000
Net Cash Inflow from/(Used in) Investing Activities		**102,403,687**	**(21,009,660)**
C) Cash Flows from Financing Activities			
Return Tax on Dividend		-	7,290
Dividend Cradited to investors account during the Period	14.00	(1,083)	(966)
Transferred to Capital Market Stabilization Fund (CMSF)		(1,200,000)	(651,825)
Net Cash Used in Financing Activities		**(1,201,083)**	**(645,501)**
Net Cash Increase/(Decrease) (A+B+C)		**61,465,365**	**(9,217,748)**
Cash and Cash Equivalents at the Beginning of the Period		4,014,517	13,232,265
Cash and Cash Equivalents at the End of the Period		**65,479,882**	**4,014,517**
Net Operating Cash Flows Per Unit (NOCFPU)	37.00	**(0.40)**	**0.12**

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

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(Investment Corporation of Bangladesh)

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Member Secretary, Trustee
(Investment Corporation of Bangladesh)

Place: Dhaka, Bangladesh.
Date: 16 August 2026

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IFIL ISLAMIC MUTUAL FUND-01
NOTES TO THE FINANCIAL STATEMENTS
For the Year ended June 30, 2026

1.00 Introduction

1.01 Legal status and Nature of The Fund

The **IFIL Islamic Mutual Fund-01** (hereinafter referred to as 'the Fund') was established under a trust deed executed on June 16, 2009, between the Islamic Finance & Investment PLC. as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as 'Trustee'. Investment Corporation of Bangladesh (ICB) is also The 'Custodian' of the Fund. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on June 16, 2009 (Registration No : SEC/Mutual Fund/2009/11), under the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 applicable up to 10 November 2025 and the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 applicable from 11 November 2025. The prospectus was approved by the BSEC on August 11, 2010 in accordance with the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 and subsequently amended by the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025. The operation of the Fund commenced on November 10, 2010.

ICB Asset Management PLC. (IAMPLC) is the Manager of the Fund. ICB Asset Management PLC was created as part of the restructuring programme of ICB under Capital Market Development Programme (CMDP) initiated by the Government of the People's Republic of Bangladesh and the Asian Development Bank (ADB). The Company was incorporated as a public limited company under the Companies Act 1994 with the Registrar of Joint Stock Companies and Firms on December 05, 2000 with an authorized capital of Tk. 100.00 crore and a nominal paid-up capital of Tk. 2.00 lac which was subsequently increased to Tk. 88.59 crore. Registration of the Company with the BSEC has been completed on October 14, 2001. The Company became operational from July 01, 2002 as per government gazette notification. ICB Asset Management Company Limited has been renamed as ICB Asset Management PLC. and authorized capital has been increased to Tk. 300.00 crore on 17 May 2025.

Islamic mutual funds presently represent one of the fastest growing sectors within the Islamic financial industry. As Shariah supervision is an integral part of the industry, its place in relation to Islamic mutual funds is certainly no less important. Islam's prohibition against paying and charging interest prevent muslims from investing in securities that draw their income from those activities. In Islam, interest is viewed as usury or riba because of its potential for exploitation of the borrower by the lender.It may be mentioned here that there are over 100 Islamic mutual funds in the global equity markets of which half originated in the Middle East. These funds are managed according to Islamic principles. Islamic Mutual funds are becoming more sophisticated and they are offering attracting return to the investors. The growth of the Islamic Mutual Fund has been tremendous. Of the 100 Funds a very small number of funds were floated in the late 1990s while the rest of the funds were floated in the market in the new millennium. There has been a discernible shift in the attitude of Muslim investors. Keeping in view the situation, Islamic Finance & Investment Limited (a public limited company) comes forward with the proposal to act as sponsor of a Mutual Fund to fulfill the market demand.

The Fund is a close-end mutual fund of 20 years tenure. Initial tenure was 10 years, which has been extended for another 10 years up to November, 2030, as per BSEC Order dated October 02, 2018 (gazette published on October 23, 2018), by the Government of Bangladesh, BSEC through the exercise of its power accorded by Securities and Exchange Ordinance, 1969(XVII of 1969) Section 20A.

1.02 Objectives of the Fund

The objectives of the Fund are to provide attractive dividend to the unit holders by investing the proceeds in the Capital Market and Money Market. The Fund is listed in the Dhaka Stock Exchange PLC (DSE) and Chittagong Stock Exchange PLC (CSE). The units of the Fund are transferable.

2.00 Basis of Accounting

2.01 Statement of Compliance

These financial statements are prepared on the accrual basis accounting, under historical cost convention as modified for investments, which are 'marked-to-market' and in the International Financial Reporting Standards (IFRSs) so far adopted and applicable to the Fund. The disclosures of information are made in accordance with the requirements of the trust deed, Securities and Exchange Rules 2020, Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 and other applicable rules and regulations. In case there are differences between IFRSs and local statutory requirements such as Mutual Fund Rules, the local Regulation has been prevailed.

2.02 Financial instruments

2.02.01: As per paragraph 5.7.1 of IFRS 9: 'Financial Instrument', the investment in securities is measured at fair value and recognized in profit or loss ;

2.02.02: In accordance with Rule 79 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, the unrealized loss is also charged in profit and loss account;

2.02.03: The market value of listed securities are valued at average closing quoted market price on the Dhaka Stock Exchange PLC (DSE) and Chittagong Stock Exchange (CSE) on the date of valuation i.e., on June 30, 2026.

M.J.Abedin & Co. Chartered Accountants

2.02.04: Provision is made against Investment in Mutual Funds As per Bangladesh Securities and Exchange Commission's Directive No. SEC/CMRRCD/2009-193/172 dated June 30, 2015.

2.03 Reporting Period

These financial statements cover 12 (Twelve) months from July 01, 2025 to June 30, 2026.

2.04 Functional and Presentation Currency

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

2.05 Use of Estimates and Judgments

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which from the basis of making judgments about the carrying, values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods.

2.06 Taxation

The income of the fund is exempted from Income Tax as per Income Tax Act, 2023 dated 22 June 2023, under sixth schedule -part A section 10 clauses (ka) and Income Tax Poripatra 2023-24 clause 6; hence no provision for tax is required. Source tax is not applicable on cash dividend and interest income of mutual Fund under as per Income Tax Poripatra 2023-24 clause 6.6 (7).

Unit holders of the Fund are liable to pay withholding tax on dividend income as per Section 117 of Income Tax Act, 2023. The Tax deduction rates are as under:

Unit holders Criteria	Status	Tax Rate
In case of Company	Resident or non-resident (u/s 102)	20%
In case of Individual	Non-resident (u/s 119)	30%
In case of Individual	Resident (if have TIN)	10%
In case of Individual	Resident (if have no TIN)	15%

2.07 Financial Risk Management

IAMPLC seeks to reduce financial risks (specially market risk- interest rate, currency & price, credit risk, liquidity risk and concentration risk) by employing and overseeing professional and experienced portfolio advisers that regularly monitor the Funds' positions and market events and diversify investment portfolios within the constraints of each Fund's investment objectives, investment strategies and applicable IAMPLC policies and procedures.

2.08 Comparative information

As guided in paragraph 36 and 38 of IAS-1: 'Presentation of Financial Statement' of comparative information in respect of the previous year have presented in all numerical information in the financial statement and the narrative and descriptive information where, it is relevant for understanding of the current year's financial statements.

2.09 Components of Financial Statements

The Financial Statement as per IAS-1 (10) comprise of:

- Statement Of Financial Position As at June 30, 2026;
- Statement Of Profit Or Loss And Other Comprehensive Income For the Year ended June 30, 2026;
- Statement Of Changes In Equity As at June 30, 2026;
- Statement Of Cash Flows For the Year ended June 30, 2026 &
- Notes To The Financial Statements, comprising a summary of significant Accounting Policies and Other Explanatory Information.

M.J.Abedin & Co. Chartered Accountants

3.00 Significant accounting policies

The accounting policies set out below have been applied consistently to the year presented in these financial statements.

3.01 Investment Policy

Parameters of various investment as per Trust Deed (3.2) of the fund is summarised below. All these investments are to be approved by BSEC, Bangladesh Bank and any other authorities as required:

3.01.01: The fund shall invest both in listed and non listed securities. While investing in securities the following criteria are to be observed:

i) Primary Selection of Companies

The basic business of the company should be in consistence with the Shariah Law. Although no universal consensus exists among contemporary Shariah scholars on the prohibition of companies, most Shariah boards have advised against investment in companies involved in the activities of:

a) Conventional Banks, Insurance and Leasing Companies
b) Alcohol
c) Pork related products
d) Tobacco
e) Weapons and Defense
f) Entertainment (Hotels, Casinos/Gambling, Cinema, Pornography, Music etc.)

ii) Screening of Acceptable Companies

After removing companies with unacceptable primary business activities, the Fund may invest in the remaining companies if:

a) The total debt of the investee company is equal to or less than 33% of the trailing 12 month average market capitalization of the Company.
b) The sum of cash or interest bearing securities of the investee companies is less than or equal to 33% of the trailing 12 month average market capitalization of the company.
c) The Accounts Receivable is less than or equal to 45% of the Total Assets of the Company.

3.01.02: The Fund may also invest in other Shariah Compliant instruments as and when they are available for investment. Specifically:

i) in participation Term Certificates, Mudaraba Certificates, Musharaka, Murabaha,Term Finance Certificates and all other asset backed securities.
ii) in contracts, securities or instruments of companies, organizations, and establishments issued on the principles of Bai' Mu'ajjal, Bai' Salam, Istisna'a, Mudaraba, Murabaha and Musharika.
iii) in the form of Riba-free cash deposits with Islamic Banks or financial institutions with the object of maintaining sufficient liquidity to meet the day to day requirement and to take advantage of suitable investment opportunities as and when they arise.
iv) in other instruments that may be allowed by the Rules and confirmed as Shariah Compliant by the Fund's Shariah Advisor from time to time.

3.01.03: The Fund will adopt a conservative strategy and will try to out-perform the index through market timing and security selection. A part of the fund will also be used to take advantage of the short term trading opportunities that may arise from time to time.

3.01.04: The AMC will make the investment decisions based on best judgment supported by documents and analysis.

3.01.05: The ownership of the certificates will be changed by CDBL under electronic book entry system and there will be no physical movement or endorsement of certificates.

3.02 Valuation Policy

Valuation of various investments as per prospectus (4.4) of the fund is made as under:

3.02.01: Listed securities (other than mutual Fund) are valued at market value as per International Financial Reporting Standards (IFRSs) 9 guidelines. Mutual Fund securities are valued as per SRO No. SEC/CMRRCD/2009-193/172 dated June 30, 2015 of BSEC ;

3.02.02: Pursuant to Rule 70 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, the Fund has made the valuation of non-listed securities on a consistent basis and which will be made with the reasonable value but shall not be more than intrinsic value ;

3.02.03: Listed bonds, not traded within one month prior to year end, have been valued based on the average month ended closing price for last twelve months. Non -listed bonds have been considered as Held to Maturity (HTM) and measured at amortized cost using the effective interest method

3.02.03: Stock dividend (Bonus Shares) are added with existing shares at zero cost which results in decrease of per unit cost price of the existing shares. However, bonus shares are shown at fair value on the investment of financial position date.

3.03 Net Asset Value (NAV) calculation

NAV per unit is being calculated as per Rule 72 (1) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 and Prospectus (4.4) using the following formula:

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Total NAV = V_A - L_T

Where,

V_A: Value of total assets of the Fund or Scheme as on date

L_T: Total liabilities of the Fund or Scheme as on date

NAV per unit = Total NAV/No. of units un-redeemed.

V_A: Value of all securities in vault + Cash in hand and bank balances + Value of all securities receivables + receivables of proceeds of sale of investments + Dividend receivable, net of tax + Interest receivable, net of tax - Preliminary Issue expenses amortized on that date.

L_T: Value of all securities payable + Payable against purchase of investments + Payable as brokerage and custodial charges or safe keeping fee+ Payable against related party fee + All other payable related to printing, publication and stationery exp. + Accrued deferred expenses with regard to trustee fee, annual BSEC fee, audit fee and AMC fee.

3.04 Dividend Policy

In compliance with Bangladesh Securities and Exchange Commission Directive No. BSEC/CMRRCD/2011-386/03 dated January 14, 2021, Trust Deed (8.5.3) and Rule 65 of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 as amended, the Fund is required to distribute its profit in the from 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 of all provisions. However, the Trustees may take into account any previous losses before declaration of any dividend. Distribution of dividend and limits there of the fund is summarised below:

3.04.01: Before declaring any dividend, the investment in financial assets and securities (both listed and non-listed) should be fair-valued in accordance with IFRS 9 to calculate the profit/loss of the mutual fund ;

3.04.02: Surpluses arising simply from the valuation of investments shall not be available for dividend ;

3.04.03: The Fund may create a dividend equalization reserve by suitable appropriation from the income of the Scheme to ensure consistency in dividend disbursement for each year &

3.04.04: ICB Asset Management PLC. will dispatch the Dividend warrants at the expense of the Fund, within 30 (Thirty) days from the declaration of such dividend and submit a statement within next 7(seven) days to the Commission, Trustee and the Custodian.

3.05 Revenue Recognization

a) Capital Gain

Gain/ Loss arising on sale of investment are included in the Statement of Profit or Loss and Other Comprehensive Income as per IFRS 9 on the date at which the transaction takes place. Capital gains are accounted for net off brokarage commission (Tk. 0.20) on sale of shares (Note: 19).

b) Dividend Income

Dividend income on investment in securities has been recognized on an accrual basis as per IAS-1 (27). Dividends are recognized immediately after the record date as per industry practice, though as per IFRS-9 'Financial Instrument' dividends should be recognized when shareholders' right to receive dividends is established.(Note: 20).

c) Profit

Profit comprises of profit on fund kept at the bank account, term deposit receipts (TDRs) and corporate bonds. Profit as per IAS-1 (27) has been recognized on an accrual basis.(Note: 21).

3.06 Management Fee

ICB Asset Management PLC.(IAMPLC), the Management Company of the Fund is to be paid an annual management fee on weekly average Net Asset Value (NAV) as per rule 65 (2) of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2001 and Trust Deed (4.3.14) at the following rates:

NAV Slab	Rate (%) of fee
Not exceeding Taka 5.00 crore	2.50%
Exceeding Taka 5.00 crore and up to Taka 25.00 crore	2.00% on additional amount
Exceeding Taka 25.00 crore and up to Taka 50.00 crore	1.50% on additional amount
Exceeding Taka 50.00 crore	1.00% on additional amount

By considering the benefit of Investors management fee calculeed as per BSEC rules for Nine months and remaing period fees weaved for FY 2024-25 and for FY 2025-26 management fee will be charged at a fixed rate of 1.00% on the weekly average NAV at market price for next years as per decisions taken in the 232th Board Meeting of ICB Asset Management PLC dated 16 June 2025.

The management fee of the fund is as payable to Asset Management Company on an annual basis and is accrued on the Net Asset Value (NAV) of the Fund. The fee is calculated on a weekly average NAV for the period from July 01, 2025 to November 12, 2025 and on a daily average NAV for the period from November 13, 2025 to June 30, 2026 and is accrued and payable annually .The computation of management fee for the period is stated in Note 22.

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However as per newly enacted Rule 77(2) of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, the management company of the Fund is to be paid an annual management fees on daily average Net Asset Value (NAV) accrued and payable yearly. the new rate for management is:

NAV Slab	Rate (%) of fee
Not exceeding Taka 5.00 crore	2.00%
Exceeding Taka 5.00 crore and up to Taka 25.00 crore	1.50% on additional amount
Exceeding Taka 25.00 crore and up to Taka 50.00 crore	1.25% on additional amount
Exceeding Taka 50.00 crore and up to Taka 200.00 crore	1.00% on additional amount
Exceeding Taka 200.00 crore	0.75% on additional amount

Since in accordence with section 43 (10), Fund has been allowed to complay with the new rules after one year from the published date (November 12, 2025), therefore, the management fee is in the process to complay the relevant sections in next financial year.

3.07 Trustee Fee

As per trust deed (Supplementary) (05) the Fund shall pay an annual trusteeship fee @ 0.10 % of the Fund size i.e. taka 10,00,000.00 (ten lac) only payable semi-annually during the life of the Fund. The computation of trustee fee for the period is stated in Note 23.

Accordingly, during one-year transitional period, the Trustee fee of the Fund has been calculated and charged in accordence with the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules), 2001 & Trust Deed, as previously approved by Bangladesh Securities and Exchange Commission (BSEC). Upon completion of the implementation process and expiry of the transitional period, the revised Trustee fee structure shall be applied in accordence with Section 77(8) read with Section 43(10) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules), 2025.

3.08 Custodian Fee

As per trust deed (4.4.5), the custodian is entitled to receive a safekeeping fee @ 0.10% on the balance of securities of the Fund calculated on the average month-end value per annum.The computation of custodian fee for the period is stated in Note 24.

Accordingly, during one-year transitional period, the Custodian fee of the Fund has been calculated and charged in accordence with the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules), 2001 & Trust Deed, as previously approved by Bangladesh Securities and Exchange Commission (BSEC). Upon completion of the implementation process and expiry of the transitional period, the revised Custodian fee structure shall be applied in accordence with Section 77(8) read with Section 43(10) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules), 2025.

3.09 Annual BSEC Fee

As per Rule 11 (1) of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, Fund is required to pay in advance an annual fee to BSEC an amount equal to @ 0.10% of the net asset value (NAV) of the Fund or Tk 1,00,000.00 whichever is higher. The computation of annual fee of BSEC for the period is stated in Note 25.

3.10 Stock Exchange Annual Listing Fee

As per Stock Exchange (Listing) Regulations 2015 (42.3-C) the Fund is required to pay amount equal to @ 0.05% of the Capital of the Fund to Dhaka Stock Exchange PLC (DSE) & Chittagong Stock Exchange (CSE) as annual listing fee within 31 March of every Gregorian calender year.The computation of annual stock exchange listing fee for the period is stated in Note 26.

Both of the above Exchanges are entitled to receive fees as per their charge schedule on a regular basis. Current total listing fee is:

a) Upto Taka 100 Crore of size of the fund @ 0.05%;

b) Above Taka 100 Crore of size of the fund @ 0.02%;

However, the total annual listing fee shall be minimum Taka 50,000 and maximum Taka 600,000 for eoch of the category.

3.11 CDBL Fee

The Central Depository of Bangladesh (CDBL) Annual fee for the Fund shall be Taka 1,06,000 (Taka one hundred six thousand) only. As per BSEC order (under Forth schedule 6-Ka) Dated August 04, 2016 (Gazette published on September 24, 2016), by the goverment of Bangladesh. CDBL Charges was paid as per Annexure A-1 of CDBL Buy Laws (3.7). (Note 27)

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3.12 Shariah Advisory Board

The fund has a Shariah Advisory Board (SAB) which comprises of 7 (seven) members at present. The SAB reviews the investment, income, expenditure and funds performance as per shariah guideline of fund regularly. A shariah certificate has been obtainted from SAB member.

3.13 Dividend Purification Fund (Provision)

To comply with Shariah Law as per the guidance of the Shariah Advisory Board of the Fund lump-sum provision on the basis of previous year audited accounts has been made against interest among dividend income. Final provision would be calculated at the end of this financial year (Note 13).

3.14 Provisions

3.14.01: A provision is a liability of uncertain timing or amount. Where the Fund has a present obligation arising from past events, the settlement of which is expected to result in an outflow from the fund of resources embodying economic benefits. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the reporting date under IAS-37 (10&13) : 'Provisions, Contingent Liabilities and Contingent Assets' ;

3.14.02: Provision is made against diminution in the market value of investment as per Rule 79 of the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 ;

3.14.03: Required Provision has been kept from current year income according to IFRS-9. Due to decrease an erosion of marketable investment less of provision has been made from profit and loss (Note 7)

3.14.04: Provision has been maintained as per Bangladesh Securities and Exchange Commission directive no. SEC/CMRRCD/2009-193/172 dated June 30, 2015 for investment in closed/open-ended mutual funds.

3.15 Earnings Per Unit

Earnings Per Unit (EPU) has been computed by dividing the basic earnings by the number of Units outstanding as on June 30, 2026 as per IAS-33 'Earning per Share', which has been shown on the face of the statement of profit or loss and other comprehensive income (Note 30).

3.16 Money Market Instruments

Mudaraba/Term Deposit Receipts in Listed Banks and Non-Banking Financial Institutions with interest accrues as on the reporting date. (Note 7)

3.17 Cash and Cash Equivalents

Cash and cash equivalents comprise cash balances when it has a short maturity of three months or less from the date of acquisition. 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. (Note 8)

3.18 CDBL Deposit

The Central Depository of Bangladesh (CDBL) is entitled to receive an amount of Taka 5,00,000 (Taka Five hundred Thousand) as Security deposit to be kept with the CDBL without interest during the whole life of the Fund. (Note 9.04)

3.19 Unit Capital

As per Suplimentary Trust Deed (1) and Prospectus (3.3) total fund is at 10,00,00,000 (ten crore) units of Tk. 10.00 (Ten) each totaling Tk. 100,00,00,000.00 (One Hundred crore) only. In future the fund size will not be changed. (Note 13)

3.20 Retained Earnings

Retained earnings are the cumulative net income a mutual fund retains, rather than distributing as dividends, to reinvest in growth or save for future needs. Positive retained earnings increase shareholder equity, while consistent losses can lead to a negative balance.This may be the case if the company has sustained long-term losses in one or more previous years or if its dividends exceed its profits. They are a measure of the Fund's financial health and promote stability and growth.

3.21 Dividend Equalization Reserve

Divisible profit is transferred to dividend equalization reserve based on the decision of the Board of Trustees to ensure reasonable dividends from year to year. In accordance with Rule 79 (3) of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, When the Board of Trustees makes a decision regarding this reserve, a minimum of 5% of the net profit from the fund for the current financial year should be allocated to this reserve.

3.22 Non-Performing Investments

In accordance with Rule 81 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 (Section-2 of Schedule 7, contents of Financial Position or Balence Sheet), Non-Performing Investment means any investment from which no interest or dividend has been received for more than two years up to the end of the mutual fund's accounting year.

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3.23 Net Asset Value (NAV) Per Unit

In accordance with Rule 72 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025, Net Asset Value per unit is calculated using the cost and market value, which has been shown on the face of the Statement of Financial Position, and the computation of NAV per unit is stated in Note 17 and 18.

3.24 Statement of Changes in Equity

In accordance with Rule 81 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 (Section-4 of Schedule 7, contents of Changes in Equity), The Statement of Changes in Equity reflects information about the increase or decrease in net assets or wealth.

3.25 Statement of Cash Flows

Paragraph 111 of IAS-1: 'Presentation of financial statements' requires that a cash flow statement be prepared as it provides information about cash flows in the enterprise which is useful in providing users of financial statements with basis to assess the ability of the fund to generate cash and cash equivalents and needs of the fund to utilise those cash flow statement has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph 18(a) and 10 of IAS 7: 'Cash flow Statements'. In accordance with Rule 81 of Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 2025 (section-5 of Schedule 7, contents of Cash Flow Statement), profit on sale of investments have been shown under operating activities and the investments have been shown under investing activities.

3.26 Compliance of International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS)

Name of the IFRS	IFRS No.	Status
First-time Adoption of Bangladesh Financial Reporting Standard	1	N/A
Share Based Payment	2	N/A
Business Combination	3	N/A
Financial Instruments: Disclosures	7	Applied
Operating Segments	8	N/A
Financial Instruments	9	Applied
Consolidated Financial Statements	10	N/A
Joint Arrangements	11	N/A
Disclosure of Interests in other Entities	12	N/A
Fair Value Measurement	13	Applied
Regulatory Deferral Accounts	14	N/A
Revenue from contracts with customers	15	Applied
Leases	16	N/A
Name of the IAS	**IAS No.**	**Status**
Presentation of Financial Statements	1	Applied
Inventories	2	N/A
Statement of Cash Flows	7	Applied
Accounting Policies, Changes in Accounting estimates & Errors	8	Applied
Events after the Reporting year	10	Applied
Income Taxes	12	Applied
Property, Plant and Equipment	16	N/A
Employees Benefits	19	N/A
Accounting for Government Grants and Disclosure of Government Assistance	20	N/A
The effects of changes in Foreign Exchange Rates	21	N/A
Borrowing Costs	23	N/A
Related Party Disclosure	24	Applied
Accounting and Reporting by Retirement Benefits Plan	26	N/A
Consolidated and Separate Financial Statements	27	N/A
Investment in Associates	28	N/A
Interest in Joint Ventures	31	N/A
Financial Instruments: Presentation	32	Applied
Earnings per share	33	Applied
Interim Financial Reporting	34	Applied
Impairment of Assets	36	N/A
Provisions, Contingent Liabilities and Contingent Assets	37	Applied
Intangible Assets	38	N/A
Financial Instruments: Recognition and Measurement	39	Applied
Investment Property	40	N/A
Agriculture	41	N/A

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3.27 Related party

Parties are considered to be related, if one party has the ability to control the other party, or exercise significant influence over the other party, in making financial and operational decisions and include associated companies with or without common directors and key management positions. The Company has entered into transactions with other entities in the normal course of business that fall within the definition of related party as per International Accounting Standards No. 24: "Related Party Disclosures." Transactions with related parties are executed on the same terms, including interest rate and collateral, as those prevailing at the time for comparable transactions with other customers of similar credentials and do not involve more than normal risk.

3.28 Deviation of BSEC Circular

As specified in direction No. 4(c) of the Directive No. BSEC/CMRRCD/2009-193/54 dated 19 February 2023, Mutual Funds are required to invest at least 1% (one percent) of their own portfolios in listed Treasury Bonds within 30 June 2023. The deadline was later extended up to March 2024 in the Directive No. BSEC/SMMI/Expol/01/2023/303 dated 13 August 2023. However, this mutual fund invests only selected Sariah-based companies and according to Islamic mutual fund investment policy, investment in interest-based companies or securities is strongly prohibited.

4.00 General

4.01: Figures appearing in these financial statements have been rounded off to the nearest Taka. Because of such rounding off, in some instances the total may not match the sum of individual balances.; and

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

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Notes	Particulars	Jun 30, 2026	June 30, 2025
		BDT	BDT

05.00 Investment In Listed Securities - at Fair Value

Shares (N: 5.01)	621,296,245	584,006,838
Bonds (N: 5.02)	70,258,897	62,612,971
Close-end Mutual Funds (N: 5.03)	9,643,276	9,429,693
Total	**701,198,418**	**656,049,502**

Sector-wise break up of Listed Securities is as follows

Sector/category	As at June 30, 2026		As at June 30, 2025	
	Total Cost Price (BDT)	Total Fair Value (BDT)	Total Cost Price (BDT)	Total Fair Value (BDT)
05.01 Shares				
Banks	46,789,277	17,653,385	33,519,892	14,673,122
Engineering	136,357,869	84,966,607	158,186,941	70,694,662
Food And Allied Products	46,150,054	34,348,355	48,375,271	30,989,077
Fuel And Power	165,779,241	93,113,330	214,458,554	105,121,392
Textiles	39,040,888	34,025,711	37,231,978	27,185,396
Pharmaceuticals And Chemical	226,251,093	205,388,619	228,734,970	187,534,741
Services	0	0	16,915,337	8,003,386
Cement	44,679,096	30,616,235	44,679,096	25,057,796
IT	5,528,968	2,527,500	5,528,968	1,770,000
Tannery Industries	17,363,004	16,986,398	36,169,648	28,644,810
Ceramic Industry	2,364,247	1,472,500	2,364,247	970,000
Insurance	98,829,550	34,236,156	98,905,690	28,716,634
Telecommunication	49,893,574	46,011,450	34,646,562	34,854,522
Finance And Leasing	55,972,250	19,950,000	55,972,250	15,200,000
Miscellaneous	0	0	7,523,092	4,591,300
Sub Total	**934,999,109**	**621,296,245**	**1,023,212,494**	**584,006,838**

Note: As required by BSEC Directive No. BSEC/CMRRCD/2009-193/54 dated 19 February 2023, as subsequently amended by BSEC Directive No. BSEC/SMMI/Expol/01/2023/303 dated 13 August 2023, the Fund is required to maintain a minimum investment of 1% of its own portfolio in listed Treasury Bonds. The Fund could not comply with this requirement as, according to Management, listed Shariah-compliant Government Treasury Bonds were not available in the Bangladesh capital market during the reporting period. Accordingly, no such investment was made by the Fund.

05.02	**Bonds**				
	Corporate Bond	97,950,217	70,258,897	92,140,519	62,612,971
	Sub Total	**97,950,217**	**70,258,897**	**92,140,519**	**62,612,971**
05.03	**Close-end Mutual Funds**				
	Funds	11,712,208	9,643,276	11,712,208	9,429,693
	Sub Total	**11,712,208**	**9,643,276**	**11,712,208**	**9,429,693**

06.00 Investment in Non-listed Securities - Fair Value

Islamic Securities (N: 6.01)	10,500,000	10,500,000
	10,500,000	**10,500,000**

Investment in Non-listed Securities

Category	As at June 30, 2026		As at June 30, 2025	
	Total Cost Price (BDT)	Fair Market Price (BDT)	Total Cost Price (BDT)	Fair Market Price (BDT)
06.01 Islamic Securities				
RDIRWSP Socio-Economic Development Sukuk	10,500,000	10,500,000	10,500,000	10,500,000
Sub Total	**10,500,000**	**10,500,000**	**10,500,000**	**10,500,000**

Details of Marketable Investments are shown in "Annexure- A".

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Notes	Particulars			Jun 30, 2026	June 30, 2025
				BDT	BDT
07.00	**Investments in Money Market**				
	Term Deposits (MTDR) (7.01)			-	20,000,000
	Total			-	**20,000,000**
07.01	**Term Deposits (MTDR) with**				
	Name of the Bank and Branches		Instrument no.		
	Mercantile Bank PLC, Kakrail Branch		1010434	-	10,000,000
	Pubali Bank PLC, Dhaka Stadium Branch		2760	-	10,000,000
				-	**20,000,000**
08.00	**Cash and Cash Equivalents**				
	Bank Deposit				
	Main Bank Account (N:8.01)			64,879,485	2,228,769
	Dividend Account (N:8.02)			600,397	1,785,748
	Total			**65,479,882**	**4,014,517**
08.01	**MSND Accounts with**				
	Name of the Bank and Branches		Account no.		
	Shahjalal Islami Bank PLC., Motijheel Br.	(Operational)	4015-1310000-0347	64,112,072	2,131,391
	Shahjalal Islami Bank PLC, Motijheel Br. (Purification Fund)		4015-1210001-3066	767,413	97,378
	Sub Total			**64,879,485**	**2,228,769**
08.02	**Dividend Accounts with**				
	Name of the Bank and Branches	Year	Account no.		
	Shahjalal Islami Bank PLC., Motijheel Br.	20-21	4015-1310000-4244	-	11,579
	Shahjalal Islami Bank PLC., Motijheel Br.	21-22	4015-1310000-4260	71,345	1,251,820
	Shahjalal Islami Bank PLC., Motijheel Br.	22-23	4015-1310000-4298	529,053	522,350
	Sub Total			**600,397**	**1,785,748**
09.00	**Other Current Assets**				
	Dividend Receivable (N:9.01)		(Annex D)	472,023	362,301
	Profit Receivable (N:9.02)			6,077,563	410,337
	Advance and Prepayments (N:9.03)			1,131,315	525,697
	Securities and other deposits (N: 9.04)			500,000	500,000
	Total			**8,180,900**	**1,798,335**
9.01	**Dividend Receivable**				
	Sector wise break up of dividend receivable is as under:				
	Pharmaceuticals And Chemical			125,023	15,687
	Cement			33,000	75,000
	Insurance			20,000	47,614
	IT			15,000	15,000
	Finance And Leasing			-	42,000
	Fuel And Power			112,000	-
	Tannery Industries			42,000	42,000
	Engineering			125,000	125,000
	Sub Total			**472,023**	**362,301**
	Details of Dividend Receivable are shown in "Annexure- D".				
9.02	**Profit Receivable**				
	Term Deposits (N: 9.02.01)			-	283,125
	Listed Bonds (IBBL Mudaraba Perpetual Bond)			5,952,000	-
	Non-Listed Bond (RDIRWSP Socio-Economic Development Sukuk Bond)			125,563	127,212
	Sub Total			**6,077,563**	**410,337**
9.02.01	**Profit Receivable on Fixed Deposits**				
	Pubali Bank PLC., Dhaka Stadium Branch			-	176,181
	SouthEast Bank PLC, Kakrail Branch			-	106,944
	Sub Total			**-**	**283,125**

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Notes	Particulars	Jun 30, 2026	June 30, 2025
		BDT	BDT
09.03	**Advance and Prepayments**		
	Trustee Fee Paid to ICB	500,000	500,000
	Income Tax Deducted as Source	-	25,697
	Annual Fee Paid to BSEC	631,315	-
	Sub Total	**1,131,315**	**525,697**
09.04	**Securities and Other Deposits**		
	Security money Tk.500,000 has been deposited to CDBL account.	500,000	500,000
	Sub Total	**500,000**	**500,000**
10.00	**Unit Capital**		
	Number of Units	100,000,000	100,000,000
	Face Value for Each Unit	10	10
	Size of the Fund/Unit Capital (N:10.01)	**1,000,000,000**	**1,000,000,000**

10.01 Unit holding position

As at June 30, 2026, the unit holding position by the group is represented below:

Groups	Number of Holder	Percentage of Holding (%)	Number of Units	Total Unit Capital (BDT)
As at June 30, 2026				
Sponsor		1.00	1,000,000	10,000,000
Institutional Investor		54.65	54,654,775	546,547,750
Foreign Investors		0.01	7,000	70,000
Public Investors		44.34	44,338,225	443,382,250
Total	**9,593**	**100**	**100,000,000**	**1,000,000,000**

Groups	Number of Holder	Percentage of Holding (%)	Number of Units	Total Unit Capital (BDT)
As at June 30, 2025				
Sponsor		1.00	1,000,000	10,000,000
Institutional investor		53.96	53,956,146	539,561,460
Foreign Investors		0.01	7,000	70,000
Public Investors		45.04	45,036,854	450,368,540
Total	**9,798**	**100**	**100,000,000**	**1,000,000,000**

11.00	**Retained Earnings**		
	Balance as at July 01	(319,610,004)	(287,804,906)
	Add: Profit for the Period	95,533,880	(31,805,099)
		(224,076,124)	**(319,610,004)**
	Less: Transfer to Dividend Equalization Reserve	(4,776,694)	-
	Closing Balance	**(228,852,818)**	**(319,610,004)**
12.00	**Dividend Equalization Reserve**		
	Balance as at July 01	-	-
	Add: Transfer From Retained Earnings	4,776,694	-
	Closing Balance	**4,776,694**	**-**
13.00	**Dividend Purification Fund (Interest against Dividend Income)**		
	Opening Balance	1,014,315	1,259,187
	Add: Addition for the period	1,423,825	1,212,783
	Add: Profit on bank deposit	2,380	3,199
	Less: Bank Charge and Excise Duty	(3,345)	(855)
	Less: Donation and expenses	(1,679,000)	(1,460,000)
	Closing Balance	**758,175**	**1,014,315**

M.J. Abedin & Co. Chartered Accountants

Notes	Particulars		Jun 30, 2026	June 30, 2025
			BDT	BDT
14.00	**Unclaimed/Dividend Payable**			
	Opening Balance		1,748,290	2,393,791
	Add: Returned Tax on Dividend 2021-22 Adjusted		-	7,290
	Less: Dividend Credited to Investors Account		(1,083)	(966)
	Less: Paid to Capital Market Stabilization Fund		(1,200,000)	(651,825)
	Closing Balance (N:14.01)		**547,207**	**1,748,290**
14.01	**FY wise break up of dividend payable is as follows:**			
	For the Financial Year 2020-21		-	651,825
	Transfer to Capital Market Stabilization Fund (CMSF)		-	**651,825**
	For the Financial Year 2020-21		-	100
	For the Financial Year 2021-22		1,200,000	1,225,426
	Transfer to Capital Market Stabilization Fund (CMSF)		**1,200,000**	-
	For the Financial Year 2021-22		24,826	-
	For the Financial Year 2022-23		522,381	522,763
	Total		**547,207**	**1,748,290**

With refer to "Bangladesh Securities And Exchange Commission" Directive Ref. No. BSEC/CMRRCD/2021-386/03 dated January 14, 2021 and Notification Ref. No. BSEC/CMRRCD/2021-391/20/Admin/121 dated June 01, 2021 published on June 27, 2021 and also latter Ref. No. SEC/SRMIC/165-2020/142 dated May 25, 2023, we have transferred unclaimed/undistributed/unsettled dividend up to 2021-22 to Capital Market Stabilization Fund (CMSF).

15.00	**Current Liabilities**			
	Management Fee Annualy Payable to IAMPLC		7,120,824	8,396,686
	Custodian Fee Annualy Payable to ICB		682,813	694,452
	Annual Fee Payable to BSEC		-	22,858
	Audit Fee Payable		46,000	40,250
	Provision for Dividend Receivable	Annexure 'D'	197,687	-
	Profit/Bank Charge on D/A payable		79,686	52,575
	Adjustable Amount for MF D/A 2022-23 (IFIL)		2,933	2,933
	Total		**8,129,942**	**9,209,753**
16.00	**Non Performing Investment**			
	Total Cost Value		173,777,282	151,725,229
	Less:Total Fair Market Value		(46,475,820)	(41,705,138)
	Accumulated Erosion/Deficit Value		**127,301,462**	**110,020,091**

16.01

Sector/category	As at June 30, 2026		As at June 30, 2025	
	Total Cost Price (BDT)	Fair Market Price (BDT)	Total Cost Price (BDT)	Fair Market Price (BDT)
Equity				
Financial Inistutions	55,972,250	19,950,000	55,972,250	15,200,000
Bank	33,519,892	4,038,474	-	-
Fund	11,712,208	5,276,758	11,712,208	7,663,863
Engineering	21,786,985	7,214,731	26,692,188	7,439,530
Pharmaceuticals And Chemical	4,480,351	1,043,770	11,042,987	2,431,462
Insurance	46,305,596	8,952,088	46,305,596	8,970,283
Sub Total	**173,777,282**	**46,475,820**	**151,725,229**	**41,705,138**

17.00	**Net Asset Value (NAV) Per Unit (At Cost Price)**		
	Total Assets*	785,359,200	692,362,354
	Add: Unrealized Loss/(Gain) (N:29)	343,463,116	471,015,718
	Total Asset at Cost Price	**1,128,822,316**	**1,163,378,072**
	Less: Liabilities	(9,435,324)	(11,972,358)
	Net Asset Value of the Fund (numerator)	**1,119,386,992**	**1,151,405,714**
	Number of units (denominator)	100,000,000	100,000,000
	NAV Per Unit at Cost Value	**11.19**	**11.51**

M.J.Abedin & Co. Chartered Accountants

Notes	Particulars		Jun 30, 2026	June 30, 2025
			BDT	BDT
18.00	**Net Asset Value (NAV) Per Unit (At Fair Price)**			
	Total Assets*		785,359,200	692,362,354
	Less: Liabilities		(9,435,324)	(11,972,358)
	Net Asset Value of the Fund (numerator)		**775,923,876**	**680,389,996**
	Number of units (denominator)		100,000,000	100,000,000
	NAV per Unit at Fair Value		**7.76**	**6.80**

*Total Assets Include investment in the listed securities, mutual funds, non-listed securities, etc. The basis of the calculation in listed securities was taken at market value, the calculation of mutual fund was taken at cost (if 85% of NAV is greater than acquisition cost, value was taken at cost, otherwise 85% of NAV has been taken) and the calculation of non-listed securities was taken as per note 3.02.

19.00	**Profit on Sale of Investments**		
	Listed Securities (N:19.01)	(57,462,887)	(9,773,789)
	Non-listed Securities	-	-
	Total	**(57,462,887)**	**(9,773,789)**
19.01	**Capital Gain from Listed Securities**		
	Sector wise break up of gain/(loss) on sale of securities is as under:		
	Engineering	(16,317,936)	(12,571,606)
	Food And Allied Products	(1,251,216)	-
	Fuel And Power	(35,473,942)	(3,064,204)
	Insurance	77,355	-
	Pharmaceuticals And Chemical	(4,984,307)	6,722,413
	Services	(25,693)	(1,618,629)
	Tannery Industries	305,789	-
	Telecommunication	-	727,005
	Textiles	207,063	31,233
	Sub total	**(57,462,886)**	**(9,773,789)**

Details of Profit on Sale of Investments are shown in "Annexure- B".

20.00	**Dividend from Investment in Securities**		
	Listed Securities	21,370,536	21,236,993
	Non-listed Securities	-	-
	Total	**21,370,536**	**21,236,993**

Details of Dividend from Investment in Securities are shown in "Annexure- C".

21.00	**Profit on Bank Deposits and Bonds**		
	Mudaraba Short Notice Deposits (N:21.01)	856,962	401,033
	Term Deposits (MTDR) (N:21.02)	1,389,347	1,659,435
	Listed Bonds (N:21.03)	13,675,489	1,411,488
	Non-Listed Bond (RDIRWSP Socio-Economic Development Sukuk Bond)	1,100,851	127,212
	Total	**17,022,648**	**3,599,168**

21.01	**Profit on Mudaraba Short Notice Deposits**				
	Name of the Bank and Branches		Account no.		
	Shahjalal Islami Bank PLC., Motijheel Branch	(Operational)	4015-1310000-0347	856,962	401,033
	Sub total			**856,962**	**401,033**

21.02	**Profit on Term Deposits (MTDR)**		
	Name of the Bank and Branches	Instrument no.	
	Pubali Bank PLC., Dhaka Stadium Branch	2760	96,291	710,408
	SouthEast Bank PLC, Kakrail Branch	24539	718,056	381,944
	Mercantile Bank PLC, Islamic Banking Branch	215697	575,000	567,083
	Sub total		**1,389,347**	**1,659,435**

M.J. Abedin & Co. Chartered Accountants

Notes	Particulars	Jun 30, 2026	June 30, 2025
		BDT	BDT
21.03	**Profit on Listed Bonds**		
	Name of the Issuer and Instruments		
	Al Arafah Islami Bank PLC., AIBL Mudaraba Perpetual Bond	922,500	856,080
	BEXIMCO Limited, Beximco Green-Sukuk Al Istisna'a Bond	418,489	-
	Islami Bank Bangladesh PLC., IBBL Mudaraba Perpetual Bond	11,736,000	-
	Islami Bank Bangladesh PLC., IBBL 2nd Perpetual Mudaraba Bond	598,500	555,408
	Sub total	**13,675,489**	**1,411,488**
22.00	**Management Fee**		
	Management Fee for IAMPLC	7,120,824	8,396,686
	Total	**7,120,824**	**8,396,686**
23.00	**Trustee Fee**		
	Trustee Fee for ICB (N:23.01)	1,000,000	1,000,000
	Total	**1,000,000**	**1,000,000**
23.01	**Calculation**		
	Size of the Fund (N:10)	1,000,000,000	1,000,000,000
	Percentage of Trusteeship Fee (N:3.07)	0.10	0.10
	Trustee Fee in this period	**1,000,000**	**1,000,000**
24.00	**Custodian Fee**		
	Custodian Fee for ICB (N:24.01)	682,813	694,452
	Total	**682,813**	**694,452**
24.01	**Calculation**		
	Securities Value at the end of Each Month		
	Total Listed Securities (Average Closing market price on CSE & DSE)	7,917,750,249	8,132,925,153
	Total Non-Listed Securities (Price made by AMC and Trustee)	126,000,000	10,500,000
	Total Term Deposits (MTDR)	150,000,000	190,000,000
	Total Securities Value	**8,193,750,249**	**8,333,425,153**
	Number of month	12	12
	Monthly Average Securities Value	**682,812,521**	**694,452,096**
	Percentage of Safekeeping Fee (N:3.08)	0.10	0.10
	Custodian Fee	**682,813**	**694,452**
25.00	**BSEC Fee**		
	Annual Fee for BSEC (N: 25.01)	775,924	680,390
	Total	**775,924**	**680,390**
25.01	**Calculation**		
	Net Asset Value (NAV) of the Fund (N: 18)	775,923,876	680,389,996
	Percentage of Annual fee (N:3.09)	0.10	0.10
	Annual BSEC Fee in this period	**775,924**	**680,390**
26.00	**Listing Fee**		
	Listing Fee for Dhaka Stock Exchange PLC (N: 26.01)	500,000	500,000
	Listing Fee for Chittagong Stock Exchange PLC (N: 26.01)	500,000	500,000
	Total	**1,000,000**	**1,000,000**
26.01	**Calculation**		
	Capital of the Fund (N:10)	1,000,000,000	1,000,000,000
	Percentage of Listing Fee for Each Exchange (N:3.1)	0.05	0.05
	Stock Exchange Listing Fee	**500,000**	**500,000**

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Notes	Particulars	Jun 30, 2026	June 30, 2025
		BDT	BDT
27.00	**Other Operating Expenses**		
	Advertisement Expense (*)	235,167	232,242
	Bank Charges	1,118	410
	CDBL Transaction Charges	15,662	16,003
	CDBL Fee & Connection Charge	106,000	106,000
	DSE Shahriah Index Annual Charge	60,000	60,000
	Excise Duty	65,500	75,000
	Printing	-	25,975
	Total	**483,447**	**515,630**

*Advertisement Expenses include Publication of NAV, Price Sensitive Information (PSI) and Financial Statements.

28.00	**Purification Fund against Interest on Dividend Income**		
	Listed Securities	1,423,825	1,212,783
	Non-listed Securities	-	-
	Total	**1,423,825**	**1,212,783**

Details of Purification Fund against Interest on Dividend Income are shown in "Annexure- E".

29.00	**Provision/Write back of provision against diminution in value of investment**		
	Investment of Marketable Securities-Cost Value	1,055,161,534	1,137,565,220
	Less: Investment of Marketable Securities-Fair Value	(711,698,418)	(666,549,502)
	Diminution in value of investment as on June 30	**343,463,116**	**471,015,718**
	Less: Provision already made	(471,015,718)	(437,875,439)
	Provision/(Write back) Required For the Period	**(127,552,603)**	**33,140,280**

30.00	**Earnings Per Unit for the period**		
	Profit for the Period (numerator)	95,533,880	(31,805,099)
	Number of Units (denominator)	100,000,000	100,000,000
	Earnings Per Unit (EPU)	**0.96**	**(0.32)**

NB: The Earnings Per Unit (EPU) recorded substantial *increased* of 400.37% compared to the final accounts corresponding to the same period of the previous year. The main reasons increase due to *more write back of provision* by Tk.16,06,92,883.00. But The EPU for Profit Before Provision is (0.32)

31.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities (N:20)	21,370,536	21,236,993
	Add: Dividend Receivable (Previous Period)	362,301	2,975,617
		21,732,836	**24,212,610**
	Less: Dividend Receivable (N:9)	(472,023)	(362,301)
	Total	**21,260,813**	**23,850,309**

32.00	**Profit Received on Bank Deposits and Bonds**		
	Profit on Bank Deposits and Bonds (N:21)	17,022,648	3,599,168
	Add: Profit Receivable (Previous period)	410,337	6,191,167
		17,432,985	**9,790,335**
	Less: Profit Receivable (N:9)	(6,077,563)	(410,337)
	Total	**11,355,422**	**9,379,998**

33.00	**Payment of Fees & Expenses**		
	Total Expenses	12,751,333	13,727,191
	Add: Provision made Interest against Dividend Receivable	197,687	-
	Add: Previous period Operating Expenses payable (N: 33.01)	8,684,056	5,731,098
	Add: Bank Charge and Excise Duty on Interest against Dividend Income	3,345	855
	Add: Donation & Charges on Interest against Dividend Income	1,679,000	1,460,000
		23,315,421	**20,919,144**
	Less: Current period Operating Expenses payable (N: 33.02)	(6,998,627)	(8,684,056)
	Less: Purification Fund against Interest on Dividend Income (N:28)	(1,423,825)	(1,212,783)
	Less: Profit on Bank Deposit against Interest on Dividend Income	(2,380)	(3,199)
	Total	**14,890,589**	**11,019,105**

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Notes	Particulars	Jun 30, 2026	June 30, 2025
		BDT	BDT
33.01	**Previous period Operating Expenses payable**		
	Current Liabilities (Previous Period)	9,209,753	5,731,098
	Less: Advance Payment of Fees & Suspense's	(525,697)	-
		8,684,056	**5,731,098**
33.02	**Current period Operating Expenses payable**		
	Current Liabilities (N:15)	8,129,942	9,209,753
	Less: Advance Payment of Fees & Suspense's	(1,131,315)	(525,697)
		6,998,627	**8,684,056**
34.00	**Reconciliation Between Profit and Operating Cash Flows**		
	Profit for the period (N:30)	95,533,880	(31,805,099)
	Add: Provision/(Write back of provision) (N:29)	(127,552,603)	33,140,280
	Profit Before Provision	**(31,821,036)**	**1,335,181**
	Add: Purification Fund against Interest on Dividend Income (N:28)	1,423,825	1,212,783
	A) Operating Cash Flow Before Changes in Working Capital	**(30,397,211)**	**2,547,965**
	Changes in Working Capital		
	Decrease/(Increase) of Other Current Assets (N:34.01)	(5,776,948)	8,394,146
	(Decrease)/Increase of Current Liabilities (N34.02)	(3,563,081)	1,495,303
	B) Changes	**(9,340,028)**	**9,889,448**
34.01	**Decrease/(Increase) of Other Current Assets**		
	Dividend Receivable (Previous Period)	362,301	2,975,617
	Less: Dividend Receivable (N:9)	(472,023)	(362,301)
		(109,722)	**2,613,316**
	Add: Profit Receivable (Previous period)	410,337	6,191,167
	Less: Profit Receivable (N:9)	(6,077,563)	(410,337)
	Decrease/(Increase)	**(5,776,948)**	**8,394,146**
34.02	**(Decrease)/Increase of Current Liabilities**		
	Operating Expenses payable (Previous period) (N:33.01)	8,684,056	5,731,098
	Add: Bank Charge and Excise Duty on Interest against Dividend Income	3,345	855
	Add: Provision made Interest against Dividend Receivable	197,687	-
	Add: Donation & Charges on Interest against Dividend Income	1,679,000	1,460,000
		10,564,088	**7,191,953**
	Less: Profit on Bank Deposit against Interest on Dividend Income	(2,380)	(3,199)
	Less: Operating Expenses payable (N:33.02)	(6,998,627)	(8,684,056)
	(Decrease)/Increase	**(3,563,081)**	**1,495,303**
	Net Cash Generated from Operating Activities (A+B)	**(39,737,239)**	**12,437,413**
35.00	**Sale of Securities (at Cost)**		
	Total Sale for the period (Annex B)	74,203,840	59,391,970
	Less: Profit on Sale of Investments (N:19)	57,462,887	9,773,789
	Investment at Cost Price	**131,666,727**	**69,165,759**
	Add: Previous period Receivable from Broker House (ISTCL)	-	362,873
	Total	**131,666,727**	**69,528,632**
36.00	**Purchase of Securities**		
	Purchase from Direct Share (Cost Price)	49,263,040	70,038,292
	Add: Purchase from Non-Listed Securities	-	10,500,000
	Total	**49,263,040**	**80,538,292**
37.00	**Net Operating Cash Flows**		
	Net Cash Generated from Operating Activities (numerator)	(39,737,239)	12,437,413
	Number of Units (denominator)	100,000,000	100,000,000
	Net Operating Cash Flow Per Unit (NOCFPU)	**(0.40)**	**0.12**

NB: Net Operating Cash Flows Per Unit (NOCFPU) has recorded *substantial decreased* 419.50% compared to the final accounts correspoding to the same period of the previous year. The main reasons of *decreases of Capital Gain* by Tk. 4,76,89,097.00 .

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Notes	Particulars	Jun 30, 2026	June 30, 2025
		BDT	BDT

38.00 Profit and Earnings Per Unit Available for Distribution

Retained Earnings Brought Forward	(319,610,004)	(287,804,906)
Add: Profit for the Period	95,533,880	(31,805,099)
	(224,076,124)	**(319,610,004)**
Less: Transfer to Dividend Equalization Reserve	(4,776,694)	
Dividend Equalization Reserve	**4,776,694**	-
Less: Cash Dividend	-	-
	(224,076,124)	**(319,610,004)**
Number of Units	100,000,000	100,000,000
Profit Available for Distribution	**(2.24)**	**(3.20)**

39.00 Related party/ies Disclosures:

Details of transactions with related parties and balances with them as at 30 June 2026 were as follows:

Party Name	Relationship	Nature of Transaction	Balance as on 30.06.2025	Addition this year	Payment this year	Balance as on 30.06.2026
IAMPLC	Asset Manager	Management Fee	8,396,686	7,120,824	8,396,686	7,120,824
ICB	Trustee	Trustee Fee	(500,000)	1,000,000	1,000,000	(500,000)
ICB	Custodian	Custodian Fee	694,452	682,813	694,452	682,813

40.00 Even After reporting Period

(a)The Board of Trustees in its meeting held on **16 August 2026** approved the audited financial statements of the Fund for the Period ended 30 June 2026 and has declared no dividend for the unit holders.

(b) In spite of having positive EPU the trustee has not approved cash dividend due to Negative Earnings before provision and negative retained earnings.

(c) Except above, no other significant event had occurred till date of signing the financial statements.

41.00 Disclosure regarding non-declaration of cash dividend

The Trustee has approved the retention of the profit of the Fund for the year ended 30 June 2026. Accordingly, no cash dividend has been declared for the year. The retained profit has been reinvested in the Fund, resulting in an increase in the Net Asset Value (NAV) per unit. The benefit of the retained earnings has been reflected in the enhanced NAV of the Fund.

CEO
(ICB Asset Management PLC.)

Chairman, Trustee
(Investment Corporation of Bangladesh)

Head of Finance & Accounts
(ICB Asset Management PLC.)

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

M.J. Abedin & Co. Chartered Accountants

IFIL Islamic Mutual Fund-01

PORTFOLIO STATEMENT

As at June 30, 2026

Annexure 'A'

(Amount in Tk.)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of To. Inv. (at Cost)
			Rate	Total	DSE	CSE	Average			
BANK										
1	EXIM BANK OF BANGLADESH PLC	2,692,316	12.45	33,519,892	3.00	0.00	1.5	4,038,474	(29,481,418)	2.97%
2	SHAHJALAL ISLAMI BANK PLC	752,205	17.64	13,269,385	18.00	18.20	18.1	13,614,911	345,526	1.18%
	Sector Total:	**3,444,521**		**46,789,277**				**17,653,385**	**(29,135,892)**	**4.14%**
CEMENT										
3	CROWN CEMENT PLC	265,000	87.61	23,216,653	66.10	65.60	65.85	17,450,250	(5,766,403)	2.06%
4	HEIDELBERG MATERIALS BDF PLC	30,000	389.65	11,689,384	240.30	230.00	235.15	7,054,500	(4,634,884)	1.04%
5	PREMIER CEMENT MILLS PLC	126,010	77.56	9,773,059	48.50	48.50	48.5	6,111,485	(3,661,574)	0.87%
	Sector Total:	**421,010**		**44,679,096**				**30,616,235**	**(14,062,861)**	**3.96%**
CERAMICS SECTOR										
6	RAK CERAMICS (BD) LIMITED	50,000	47.28	2,364,247	29.50	29.40	29.45	1,472,500	(891,747)	0.21%
	Sector Total:	**50,000**		**2,364,247**				**1,472,500**	**(891,747)**	**0.21%**
CORPORATE BOND										
7	AIBL MUDARABA PERPETUAL BOND	1,845	5,000.00	9,225,000	3,900.00	3,400.00	3650.00	6,734,250	(2,490,750)	0.82%
8	BEXIMCO GREEN-SUKUK AL ISTISNA'A	91,174	63.72	5,809,688	75.00	69.00	72.00	6,564,528	754,840	0.51%
9	IBBL 2ND PERPETUAL MUDARABA BOND	1,197	5,000.00	5,985,000	4,103.00	4,017.50	4060.25	4,860,119	(1,124,881)	0.53%
10	IBBL MUDARABA PERPETUAL BOND	80,000	961.63	76,930,529	664.50	638.00	651.25	52,100,000	(24,830,529)	6.82%
	Sector Total:	**174,216**		**97,950,217**				**70,258,897**	**(27,691,320)**	**8.68%**
ENGINEERING										
11	ATLAS BANGLADESH LTD.	96,056	207.35	19,917,420	70.10	0.00	70.10	6,733,526	(13,183,895)	1.76%
12	BANGLADESH STEEL RE-ROLLING MILLS	200,000	110.63	22,126,068	105.60	105.90	105.75	21,150,000	(976,068)	1.96%
13	BBS CABLES PLC	430,100	51.05	21,958,610	23.50	23.50	23.5	10,107,350	(11,851,260)	1.95%
14	BENGAL WINDSOR THERMOPLASTICS PI	442,109	52.57	23,239,564	25.00	24.40	24.7	10,920,092	(12,319,472)	2.06%
15	BSRM STEELS LIMITED	250,000	78.85	19,711,362	86.60	85.90	86.25	21,562,500	1,851,138	1.75%
16	GOLDEN SON LTD.	250,000	38.35	9,587,458	16.70	16.60	16.65	4,162,500	(5,424,958)	0.85%
17	GPH ISPAT LTD.	55,387	47.45	2,628,327	18.00	18.00	18	996,966	(1,631,361)	0.23%
18	RATANPUR STEEL RE-ROLLING MILLS LI	62,091	30.11	1,869,564	8.00	7.50	7.75	481,205	(1,388,359)	0.17%
19	RUNNER AUTOMOBILES PLC	92,991	54.18	5,038,403	42.90	42.00	42.45	3,947,468	(1,090,935)	0.45%
20	SINGER BANGLADESH LIMITED	60,000	171.35	10,281,092	81.60	81.90	81.75	4,905,000	(5,376,092)	0.91%
	Sector Total:	**1,938,734**		**136,357,869**				**84,966,607**	**(51,391,261)**	**12.08%**
FINANCIAL INSTITUTIONS										
21	ISLAMIC FINANCE & INVESTMENT PLC	1,900,000	29.46	55,972,250	10.50	10.50	10.5	19,950,000	(36,022,250)	4.96%
	Sector Total:	**1,900,000**		**55,972,250**				**19,950,000**	**(36,022,250)**	**4.96%**

M.J. Abedi & Co. Chartered Accountants MJA

IFIL Islamic Mutual Fund-01

PORTFOLIO STATEMENT

As at June 30, 2026

Annexure 'A'

(Amount in Tk.)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of To. Inv.
			Rate	Total	DSE	CSE	Average			
FOOD AND ALLIED										
22	GOLDEN HARVEST AGRO INDUSTRIES L	631,478	23.78	15,018,820	16.10	16.00	16.05	10,135,222	(4,883,598)	1.33%
23	OLYMPIC INDUSTRIES LTD.	153,783	202.44	31,131,234	155.00	159.90	157.45	24,213,133	(6,918,100)	2.76%
	Sector Total:	**785,261**		**46,150,054**				**34,348,355**	**(11,801,698)**	**4.09%**
FUEL AND POWER										
24	DOREEN POWER GENERATIONS & SYST	168,000	67.64	11,363,876	30.30	30.60	30.45	5,115,600	(6,248,276)	1.01%
25	ENERGYPAC POWER GENERATION PLC	241,500	41.90	10,120,000	19.80	20.00	19.9	4,805,850	(5,314,150)	0.90%
26	KHULNA POWER COMPANY LIMITED	35,000	42.99	1,504,534	10.70	10.70	10.7	374,500	(1,130,034)	0.13%
27	LINDE BANGLADESH LIMITED	7,000	1,070.61	7,494,293	715.20	712.50	713.85	4,996,950	(2,497,343)	0.66%
28	LUB-RREF (BANGLADESH) LIMITED	140,000	33.09	4,632,207	13.10	13.30	13.2	1,848,000	(2,784,207)	0.41%
29	MJL BANGLADESH PLC	597,067	103.38	61,726,537	94.50	95.00	94.75	56,572,098	(5,154,439)	5.47%
30	SHAHJIBAZAR POWER CO. LTD.	79,040	91.97	7,268,949	55.20	55.20	55.2	4,363,008	(2,905,941)	0.64%
31	TITAS GAS TRANSMISSION AND DISTRIB	738,048	79.41	58,608,534	18.20	18.20	18.2	13,432,474	(45,176,060)	5.19%
32	UNITED POWER GEN. & DIST. CO. LTD.	13,000	235.41	3,060,310	123.90	123.00	123.45	1,604,850	(1,455,460)	0.27%
	Sector Total:	**2,018,655**		**165,779,241**				**93,113,330**	**(72,665,911)**	**14.69%**
INSURANCE										
33	FAREAST ISLAMI LIFE INSURANCE CO. L	363,906	127.25	46,305,596	22.80	26.40	24.6	8,952,088	(37,353,509)	4.10%
34	NORTHERN ISLAMI INSURANCE PLC	40,000	49.63	1,985,393	39.80	40.50	40.15	1,606,000	(379,393)	0.18%
35	PRIME ISLAMI LIFE INSURANCE LTD.	558,445	90.50	50,538,561	42.00	42.80	42.4	23,678,068	(26,860,493)	4.48%
	Sector Total:	**962,351**		**98,829,550**				**34,236,156**	**(64,593,394)**	**8.76%**
IT SECTOR										
36	AAMRA TECHNOLOGIES LIMITED	150,000	36.86	5,528,968	16.90	16.80	16.85	2,527,500	(3,001,468)	0.49%
	Sector Total:	**150,000**		**5,528,968**				**2,527,500**	**(3,001,468)**	**0.49%**
PHARMACEUTICALS AND CHEMICALS										
37	ACME LABORATORIES LTD.	367,225	99.52	36,546,337	82.40	81.70	82.05	30,130,811	(6,415,526)	3.24%
38	ADVANCED CHEMICAL INDUSTRIES PLC	205,275	238.23	48,902,118	201.90	204.00	202.95	41,660,561	(7,241,557)	4.33%
39	AFC AGRO BIOTECH LTD.	127,289	35.20	4,480,351	8.30	8.10	8.2	1,043,770	(3,436,581)	0.40%
40	IBN SINA PHARMACEUTICAL INDUSTRY F	123,921	298.01	36,929,687	319.60	335.00	327.3	40,559,343	3,629,657	3.27%
41	JMI HOSPITAL REQUISITE MANUFACTUR	98,000	76.77	7,523,092	51.10	51.10	51.1	5,007,800	(2,515,292)	0.67%
42	RECKITT BENCHKISER (BD) PLC	732	3,460.90	2,533,377	3,369.20	3,086.60	3227.9	2,362,823	(170,554)	0.22%
43	RENATA PLC	13,375	778.88	10,417,485	456.00	0.00	456.00	6,099,000	(4,318,485)	0.92%
44	SILCO PHARMACEUTICALS LIMITED	100,000	24.65	2,464,920	21.90	21.90	21.9	2,190,000	(274,920)	0.22%
45	SQUARE PHARMACEUTICALS PLC	340,627	224.45	76,453,727	224.00	224.20	224.1	76,334,511	(119,216)	6.77%
	Sector Total:	**1,376,444**		**226,251,093**				**205,388,619**	**(20,862,474)**	**20.04%**

M.J. Abedin & Co. Chartered Accountants

IFIL Islamic Mutual Fund-01

PORTFOLIO STATEMENT

As at June 30, 2026

Annexure 'A'

(Amount in Tk.)

SL	Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /(Erossion)	% of To. Inv.
			Rate	Total	DSE	CSE	Average			
TANNERY INDUSTRIES										
46	APEX FOOTWEAR LIMITED	65,405	204.84	13,397,289	205.60	205.50	205.55	13,443,998	46,709	1.19%
47	BATA SHOE COMPANY (BD) LIMITED	4,000	991.43	3,965,716	871.20	900.00	885.6	3,542,400	(423,316)	0.35%
	Sector Total:	**69,405**		**17,363,004**				**16,986,398**	**(376,607)**	**1.54%**
TELECOMMUNICATION										
48	BANGLADESH SUBMARINE CABLES PLC	55,479	134.94	7,486,422	157.50	157.00	157.25	8,724,073	1,237,650	0.66%
49	GRAMEEN PHONE LTD.	128,823	302.08	38,915,182	259.60	261.00	260.3	33,532,627	(5,382,555)	3.45%
50	ROBI AXIATA PLC	115,000	30.36	3,491,970	32.60	32.70	32.65	3,754,750	262,780	0.31%
	Sector Total:	**299,302**		**49,893,574**				**46,011,450**	**(3,882,124)**	**4.42%**
TEXTILE										
51	EVINCE TEXTILES LIMITED	617,012	16.95	10,460,551	13.80	13.80	13.8	8,514,766	(1,945,785)	0.93%
52	HWA WELL TEXTILES (BD) PLC	64,294	41.85	2,690,664	46.40	45.00	45.7	2,938,236	247,571	0.24%
53	QUEEN SOUTH TEXTILE MILLS LTD.	96,820	21.04	2,037,286	15.50	15.50	15.5	1,500,710	(536,576)	0.18%
54	SAIHAM TEXTILE MILLS LTD.	40,000	17.64	705,406	18.80	18.80	18.8	752,000	46,594	0.06%
55	SQUARE TEXTILES PLC	400,000	57.67	23,146,980	50.60	51.00	50.8	20,320,000	(2,826,980)	2.05%
	Sector Total:	**1,218,126**		**39,040,888**				**34,025,711**	**(5,015,176)**	**3.46%**

SL	Company Name	No. of Shares	Cost price		Average Market Price/ Surrender Price	Total Market Price/ Surrender Price	Appreciation /(Erossion)	Fair Market Value as per SEC/CMRRCD/ 2009-193/172 dated: 30.06.2015	Appreciation /(Erossion) as per Fair Market Value	% of To. Inv. (at Cost)
			Rate	Total						
NON-LISTED BOND/DEBENTURE/ISLAMIC SECURITES										
56	RDIRWSP Socio-Economic Develop. Sukuk	1,050	10,000.00	10,500,000	10,000.00	10,500,000	-	10,500,000	-	0.93%
		1,050	10,000.00	**10,500,000**		**10,500,000**	-	**10,500,000**	-	**0.93%**
CLOSE END MUTUAL FUNDS										
57	AIBL 1st ISLAMIC MUTUAL FUND	1,256,371	9.32	11,712,208	4.20	5,276,758	(6,435,449)	9,643,276	(2,068,932)	1.04%
	Sector Total:	**1,256,371**		**11,712,208**		**5,276,758**	**(6,435,449)**	**9,643,276**	**(2,068,932)**	**1.04%**
	Grand Total:	**16,065,446**		**1,055,161,534**		**707,331,901**	**(347,829,633)**	**711,698,418**	**(343,463,116)**	**93.47%**

IFIL ISLAMIC MUTUAL FUND-01
Profit on Sale of Investments
For the Year ended June 30, 2026

Annexure 'B'
(Amount in Tk.)

Sl.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/ (Loss)
ENGINEERING						
1	RATANPUR STEEL RE-ROLLING MILLS LIMITED	162,909	6.72	30.11	1,094,052.31	(3,811,151.47)
2	S. ALAM COLD ROLLED STEELS LTD	378,500	11.67	44.71	4,417,086.43	(12,506,784.07)
					Sub Total:	**(16,317,936)**
FOOD AND ALLIED						
3	GOLDEN HARVEST AGRO INDUSTRIES LTD	93,561	10.41	23.78	974,001	(1,251,216)
					Sub Total:	**(1,251,216)**
FUEL AND POWER						
4	KHULNA POWER COMPANY LIMITED	65,000	10.59	42.98	688,121.00	(2,105,579.00)
5	SUMMIT POWER LIMITED	1,009,790	12.40	45.44	12,517,247.54	(33,368,362.77)
						(35,473,942)
INSURANCE						
6	ISLAMI COMMERCIAL INSURANCE PLC	7,614	20.16	10.00	153,495	77,355
					Sub Total:	**77,355**
PHARMACEUTICALS AND CHEMICAL						
7	AFC AGRO BIOTECH LTD.	186,448	5.02	35.20	936,610	(5,626,025)
8	BEXIMCO PHARMACEUTICALS LTD.	37,759	98.18	94.08	3,707,151	154,878
9	IBN SINA PHARMACEUTICAL INDUSTRY PLC	5,908	343.80	295.50	2,031,147	285,336
10	SQUARE PHARMACEUTICALS PLC	43,000	229.14	224.45	9,852,855	201,505
					Sub Total:	**(4,984,307)**
SERVICES AND REAL ESTATE						
11	SUMMIT ALLIANCE PORT LIMITED	373,990	45.16	45.23	16,889,644	(25,693)
					Sub Total:	**(25,693)**
TANNERY INDUSTRIES						
12	APEX FOOTWEAR LIMITED	84,363	235.34	231.71	19,853,612	305,789
					Sub Total:	**305,789**
TEXTILE						
13	SAIHAM TEXTILE MILLS LTD.	50,000	21.78	17.64	1,088,818	207,063
					Sub Total:	**207,063**
Grand Total:					74,203,840	**(57,462,887)**

M.J. Abedin & Co. Chartered Accountants

IFIL ISLAMIC MUTUAL FUND-01
Dividend from Investment in Securities
For the Year ended June 30, 2026

Annexure 'C'
(Amount in Tk.)

Sl	Company Name	Record Date	Number of Shares	Face Value	Cash Dividend %	Cash Dividend
1	ACME LABORATORIES LTD.	18-Nov-25	367,225	10.00	35.00	1,285,287.50
2	ADVANCED CHEMICAL INDUSTRIES PLC	19-Nov-25	205,275	10.00	25.00	513,187.50
3	APEX FOOTWEAR LIMITED	20-Oct-25	84,324	10.00	25.00	210,810.00
4	BANGLADESH STEEL RE-ROLLING MILLS L	10-Nov-25	200,000	10.00	50.00	1,000,000.00
5	BANGLADESH SUBMARINE CABLES PLC	22-Oct-25	40,000	10.00	40.00	160,000.00
6	BATA SHOE COMPANY (BD) LIMITED	18-Nov-25	4,000	10.00	143.00	57,200.00
7	BATA SHOE COMPANY (BD) LIMITED	19-May-26	4,000	10.00	105.00	42,000.00
8	BENGAL WINDSOR THERMOPLASTICS PLC	19-Nov-25	442,109	10.00	5.00	221,054.50
9	BSRM STEELS LIMITED	10-Nov-25	250,000	10.00	50.00	1,250,000.00
10	CROWN CEMENT PLC	16-Nov-25	265,000	10.00	21.00	556,500.00
11	DOREEN POWER GENERATIONS & SYSTEI	19-Nov-25	168,000	10.00	10.00	168,000.00
12	ENERGYPAC POWER GENERATION PLC	4-Dec-25	241,500	10.00	2.00	48,300.00
13	EVINCE TEXTILES LIMITED	23-Nov-25	617,012	10.00	2.50	154,253.00
14	GOLDEN HARVEST AGRO INDUSTRIES LTD	23-Nov-25	725,039	10.00	1.00	72,503.90
15	GPH ISPAT LTD.	23-Dec-25	55,387	10.00	5.00	27,693.50
16	GRAMEEN PHONE LTD.	13-Aug-25	127,823	10.00	110.00	1,406,053.00
17	GRAMEEN PHONE LTD.	3-Mar-26	128,823	10.00	105.00	1,352,641.50
18	HEIDELBERG MATERIALS BANGLADESH PI	20-May-26	30,000	10.00	11.00	33,000.00
19	IBN SINA PHARMACEUTICAL INDUSTRY PL	26-Oct-25	118,024	10.00	64.00	755,353.60
20	JMI HOSPITAL REQUISITE MANUFACTURIN	26-Nov-25	98,000	10.00	5.00	49,000.00
21	KHULNA POWER COMPANY LIMITED	18-Nov-25	100,000	10.00	5.00	50,000.00
22	LINDE BANGLADESH LIMITED	29-Apr-26	7,000	10.00	100.00	70,000.00
23	MJL BANGLADESH PLC	17-Nov-25	597,067	10.00	52.00	3,104,748.40
24	NORTHERN ISLAMI INSURANCE PLC	28-Jun-26	40,000	10.00	5.00	20,000.00
25	OLYMPIC INDUSTRIES PLC	17-Nov-25	153,783	10.00	30.00	461,349.00
26	PREMIER CEMENT MILLS PLC	16-Nov-25	126,010	10.00	10.00	126,010.00
27	QUEEN SOUTH TEXTILE MILLS LTD.	27-Nov-25	96,820	10.00	0.50	4,841.00
28	RAK CERAMICS (BD) LIMITED	25-Feb-26	50,000	10.00	10.00	50,000.00
29	RECKITT BENCHKISER (BD) PLC	21-May-26	632	10.00	1,730.00	109,336.00
30	RENATA PLC	17-Nov-25	13,375	10.00	55.00	73,562.50
31	RUNNER AUTOMOBILES PLC	25-Nov-25	92,991	10.00	10.00	92,991.00
32	SAIHAM TEXTILE MILLS LTD.	20-Nov-25	90,000	10.00	6.00	54,000.00
33	SHAHJALAL ISLAMI BANK PLC	30-Apr-26	712,205	10.00	13.00	925,866.50
34	SHAHJIBAZAR POWER CO. LTD.	3-Dec-25	79,040	10.00	20.00	158,080.00
35	SILCO PHARMACEUTICALS LIMITED	15-Dec-25	100,000	10.00	1.10	11,000.00
36	SQUARE PHARMACEUTICALS PLC	16-Nov-25	343,627	10.00	120.00	4,123,524.00
37	SQUARE TEXTILES PLC	16-Nov-25	400,000	10.00	32.00	1,280,000.00
38	SUMMIT POWER LIMITED	11-Nov-25	1,009,790	10.00	10.50	1,060,279.50
39	TITAS GAS TRANSMISSION AND DISTRIBUT	17-Nov-25	738,048	10.00	2.00	147,609.60
40	UNITED POWER GEN. & DIST. CO. LTD.	17-Nov-25	13,000	10.00	65.00	84,500.00
					Total	**21,370,536**

M.J. Abedin & Co. Chartered Accountants

IFIL ISLAMIC MUTUAL FUND-1
DIVIDEND RECEIVABLE
As at June 30, 2026

Annexure 'D'
(Amount in Tk.)

Sl	Company Name	Record Date	Number of Shares	Face Value	Cash Dividend %	Cash Dividend
1	BATA SHOE COMPANY (BD) LIMITED	19-May-26	4,000	10.00	105.00	42,000
2	HEIDELBERG MATERIALS BANGLADESH P	20-May-26	30,000	10.00	11.00	33,000
3	LINDE BANGLADESH LIMITED	29-Apr-26	7,000.00	10.00	100.00	70,000
4	NORTHERN ISLAMI INSURANCE PLC	28-Jun-26	40,000.00	10.00	5.00	20,000
5	AAMRA TECHNOLOGIES LIMITED	19-Nov-23	150,000	10.00	10.00	15,000.00
6	AFC AGRO BIOTECH LTD.	17-Nov-22	313,737	10.00	0.50	15,686.85
7	LUB-RREF (BANGLADESH) LIMITED	22-Nov-23	140,000	10.00	2.00	28,000.00
8	LUB-RREF (BANGLADESH) LIMITED	21-Nov-24	140,000	10.00	1.00	14,000.00
9	RATANPUR STEEL RE-ROLLING	2019-20	125,000	10.00	10.00	125,000.00
10	RECKITT BENCHKISER (BD) PLC	21-May-26	632.00	10.00	1,730.00	109,336
					Total	**472,023**

Note 15: Provision For Dividend Receivable as on June-2026 (FY-2025-2026)

Sl	Company Name	Record Date	Number of Shares	Face Value	Cash Dividend %	Cash Dividend
1	AAMRA TECHNOLOGIES LIMITED	19-Nov-23	150,000	10.00	10.00	15,000.00
2	AFC AGRO BIOTECH LTD.	17-Nov-22	313,737	10.00	0.50	15,686.85
3	LUB-RREF (BANGLADESH) LIMITED	22-Nov-23	140,000	10.00	2.00	28,000.00
4	LUB-RREF (BANGLADESH) LIMITED	21-Nov-24	140,000	10.00	1.00	14,000.00
5	RATANPUR STEEL RE-ROLLING	2019-20	125,000	10.00	10.00	125,000.00
					Total	**197,687**

M.J. Abedin & Co. Chartered Accountants

ICB Asset Management PLC.

Interest on Dividend Income of IFIL Islamic Mutual Fund-1

Annexure 'E'

	Company Name	Div. Per Share	No Share	Gross Dividend	Net Dividend	Profit Before PWPPF &Tax	Interest Income of the Company	DP Ratio	Deductible Interest
	As per DP Ratio from DSE								
1	Grameen Phone	11.00	127,823.00	1,406,053.00	1,406,053.00			0.0045	6,327
2	Ibne Sina Pharmaceitical Industry PLC	6.40	118,024.00	755,353.60	755,353.60			0.0002	151
3	BENGAL WINDSOR THERMOPLASTICS	0.50	442,109.00	221,054.50	221,054.50			0.0146	3,227
4	OLYMPIC INDUSTRIES LTD.	3.00	153,783.00	461,349.00	461,349.00			0.0181	8,350
5	RENATA PLC	5.50	13,375.00	73,562.50	73,562.50			0.0022	162
6	Bata Shoe Ltd	14.30	4,000.00	57,200.00	57,200.00			0.0054	309
7	Titas Gas	0.20	738,048.00	147,609.60	147,609.60			0.0361	5,329
8	KHULNA POWER COMPANY LTD.	0.50	100,000.00	50,000.00	50,000.00			0.0155	775
9	UNITED POWER GENERATION & DISTRIBUTI	6.50	13,000.00	84,500.00	84,500.00			0.006	507
10	SILCO PHARMACEUTICALS LIMITED	0.11	100,000.00	11,000.00	11,000.00			0.0001	1
11	RAK CERAMICS (BD) LIMITED	1.00	50,000.00	50,000.00	50,000.00			0.0019	95
12	GRAMEEN PHONE LTD.	10.50	128,823.00	1,352,641.50	1,352,641.50			0.0045	6,087
13	Linde BD Ltd.	10.00	7,000.00	70,000.00	70,000.00			0.0054	378
14	SHAHJALAL ISLAMI BANK PLC	1.30	712,205.00	925,866.50	925,866.50			0.0000	-
15	BATA SHOE COMPANY (BD) LIMITED	10.50	4,000.00	42,000.00	42,000.00			0.0054	227
16	HEIDELBERG MATERIALS BANGLADESH PLC	1.10	30,000.00	33,000.00	33,000.00			0.0211	696
17	RECKITT BENCHKISER (BD) PLC	173.00	632.00	109,336.00	109,336.00			0.0093	1,017
18	NORTHERN ISLAMI INSURANCE PLC	0.50	40,000.00	20,000.00	20,000.00			0.0000	-
	Subtotal			**5,870,526.20**	**5,870,526.20**				**33,638.46**

M.J. Abedin & Co. Chartered Accountants

	As per Annual Accounts								
	Company Name	Div. Per Share	No Share	Gross Dividend	Net Dividend				
19	ACI LIMITED	2.50	205,275.00	513,187.50	513,187.50	5,459,207,401	-	-	-
20	ACME LABORATORIES LTD.	3.50	367,225.00	1,285,287.50	1,285,287.50	3,527,851,117	9,998,341	0.00	3,643
21	APEX FOOTWEAR LIMITED	2.50	84,324.00	210,810.00	210,810.00	398,582,127	693,675	0.00	367
22	BANGLADESH STEEL RE-ROLLING MILLS LIMI	5.00	200,000.00	1,000,000.00	1,000,000.00	6,477,177,523	75,906,480	0.01	11,719
23	BSRM STEELS LIMITED	5.00	250,000.00	1,250,000.00	1,250,000.00	6,960,166,709	227,193,738	0.03	40,802
24	CROWN CEMENT PLC	2.10	265,000.00	556,500.00	556,500.00	1,473,163,945	35,196,237	0.02	13,296
25	DOREEN POWER GENERATIONS AND SYSTEN	1.00	168,000.00	168,000.00	168,000.00	-476,157,674	184,716	0.00	-
26	EVINCE TEXTILES LTD.	0.25	617,012.00	154,253.00	154,253.00	54,694,511	506,166	0.01	1,428
27	GOLDEN HARVEST AGRO IND. LTD.	0.10	725,039.00	72,503.90	72,503.90	20,389,323	1,389,020	0.07	4,939
28	MJL BANGLADESH PLC	5.20	597,067.00	3,104,748.40	3,104,748.40	4,458,481,771	100,029,439	0.02	69,657
29	PREMIER CEMENT MILLS PLC	1.00	126,010.00	126,010.00	126,010.00	3,187,162,051	132,456,267	0.04	5,237
30	Queen South TEXTILES LTD.	0.05	96,820.00	4,841.00	4,841.00	79,967,130	585,684	0.01	35
31	SUMMIT POWER LIMITED	1.05	1,009,790.00	1,060,279.50	1,060,279.50	-1,236,349,622	-	0.00	-
32	SQUARE PHARMACEUTICALS LTD.	12.00	343,627.00	4,123,524.00	4,123,524.00	20,261,295,314	5,596,640,268	0.28	1,139,013
33	SQUARE TEXTILE MILLS LTD.	3.20	400,000.00	1,280,000.00	1,280,000.00	1,458,462,177	15,237,636	0.01	13,373
34	Runner Auto	1.00	92,991.00	92,991.00	92,991.00	126,223,163	56,436,235	0.45	41,578
35	Saiham Tex	0.60	90,000.00	54,000.00	54,000.00	83,155,076	994,134	0.01	646
36	SHAHZIBAZAR POWER CO. LTD	2.00	79,040.00	158,080.00	158,080.00	823,404,645	31,742,105	0.04	6,094
37	ENERGYPAC POWER GENERATION PLC	0.20	241,500.00	48,300.00	48,300.00	-1,015,893,277	1,113,992	0.00	-
38	Bangladesh Submarine Cables PLC	4.00	40,000.00	160,000.00	160,000.00	2,633,482,674	475,592,234	0.18	28,895
39	JMI HOSPITAL REQUISITE MANUFACTURING	0.50	98,000.00	49,000.00	49,000.00	333,683,349	2216670	0.01	326
40	GPH ISPAT LTD.	0.50	55,387.00	27,693.50	27,693.50	796,886,859	262,986,678	0.33	9,139
	Subtotal			**15,500,009.30**	**15,500,009.30**	**55,885,036,292.00**	**7,027,099,715.00**		**1,390,187**
	Total			**21,370,535.50**	**21,370,535.50**	**55,885,036,292.00**	**7,027,099,715.00**		**1,423,825**

M.J.Abedi & Co. Chartered Accountants

ICB Asset Management Company Limited

Green City Edge, 89, Kakrail, Dhaka-1000.

Shares, Dividend & Securities Reconciliation Department

Valuation of Mutual Funds of IFIL Islamic Mutual Fund (As on 30 June 2026)

Annexure 'F'

(Amount in Taka)

Close-end Mutual Funds

Sl. No.	Name of the Mutual Fund	Face Value	No. of Units	Acquiring Price (Tk.)	Cost Price Per Unit	Total Market Price (as of reportig date)	Average Market Price Per Unit (Tk.)	Unrealized Profit/Loss (based on AMP)	Unrealized Gain/(Loss) per Unit	Particular Funds NAV	85% of Last NAV (Tk./Unit)	Unrealized Loss (based on NAV) Or Required Provision	Unrealized Loss Recover	Fair Market Value	Unrealized Gain/ Loss (based on Fair Value)
A	B	C	D	E	F = (E / D)	G = (H × D)	H	I = (G - E)	J = (I / D)	K	L= (K × 85%)	M	N	O = (G + N)	P = (O - E)
1	AIBL 1st ISLAMIC MUTUAL FUND	10	1,256,371	11,712,208	9.32	5,276,758	4.20	(6,435,449)	(5.12)	9.03	7.68	(2,068,932)	4,366,517	9,643,276	(2,068,932)
Grand Total			**1,256,371**	**11,712,208**		**5,276,758**		**(6,435,449)**				**(2,068,932)**	**4,366,517**	**9,643,276**	**(2,068,932)**

AIBL 1st ISLAMIC MUTUAL FUND NAV Post Date:02-03-2026 due to cancel Asset Manager (LRG)

M.J. Abedi & Co. Chartered Accountants

IFIL ISLAMIC MUTUAL FUND-01

Disclosure as per clause 7 Rule 81 7th schedule of BSEC Mutual Fund Rules 2025

Annexure-G

Particular	30-Jun-26	30-Jun-25	30-Jun-24
1.NAV Per Unit:			
NAV Per Unit at Cost	11.19	11.51	11.5
NAV Per Unit at Market Value	7.76	6.80	7.12
2.Total Income Per Unit:			
a)Capital Gain / (Loss) from Sale of Investments & Other Income	-0.57	(0.10)	0.02
b)Dividend, Profit, or Interest Income Received from Investments	0.38	0.25	0.30
c)Gain from Sale of Investments to Third Parties	-	-	-
d)Transfer from Previous Year's Reserve to Revenue Account	-	-	-
3.Expense,Depreciation & Write-offs per unit			
a) Total operating expense	-0.13	-0.14	(0.09)
b) Depreciation & Write-off	-	-	-
c) Provision for Diminution in Value of Investments & others	1.27	-0.33	-2.55
4. Weighted average Earnings per unit	0.96	(0.32)	(2.33)
5. Unrealized Gain / Unprovided Diminution in Value Per Unit:			
a) Unrealized gain per unit	-1.28	0.33	2.55
6. Lowest and highest Trading market price per unit:			
a)Lowest price	3.0	7.0	8.4
b) Highest Price	6.1	4.4	4.3

M.J. Abedi & Co. Chartered Accountants