Q3

IFIL ISLAMIC MUTUAL FUND-01
TRUSTEE: INVESTMENT CORPORATION OF BANGLADESH
CUSTODIAN: INVESTMENT CORPORATION OF BANGLADESH
SPONSOR: ISLAMIC FINANCE & INVESTMENT LIMITED

UNAUDITED FINANCIAL STATEMENTS
OF
IFIL ISLAMIC MUTUAL FUND-01
For the Period from July 01, 2025 to March 31, 2026

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IFIL ISLAMIC MUTUAL FUND-01
(Managed by ICB Asset Management PLC.)
STATEMENT OF FINANCIAL POSITION (Unaudited)
As at March 31, 2026

Particulars	Notes	March 31, 2026	June 30, 2025
		BDT	BDT
Assets			
A) Investments (Market Value)		**64,82,40,401**	**66,65,49,502**
Listed Securities	5.00	63,77,40,401	65,60,49,502
Non-listed Securities	6.00	1,05,00,000	1,05,00,000
B) Deposit		**-**	**2,00,00,000**
Banks	7.00	-	2,00,00,000
Others (NBFIs)		-	-
C) Other Current Assets		**7,29,54,757**	**58,12,852**
Cash and Cash Equivalents	8.00	7,00,61,249	40,14,517
Others	9.00	28,93,508	17,98,335
Total Assets (A+B+C)		**72,11,95,158**	**69,23,62,354**
Equity and Liabilities			
D) Unit Holder's Equity		**71,19,85,419**	**68,03,89,996**
Unit Capital	10.00	1,00,00,00,000	1,00,00,00,000
Retained Earnings	11.00	(28,80,14,581)	(31,96,10,004)
E) Liabilities		**92,09,738**	**1,19,72,358**
Dividend Purification Fund	12.00	15,20,061	10,14,315
Unclaimed/ Dividend payable	13.00	17,47,207	17,48,290
Current Liabilities	14.00	59,42,470	92,09,753
Total Equity and Liabilities (D+E)		**72,11,95,158**	**69,23,62,354**
Non-Performing Investments (Deficit Value)	15.00	9,76,39,578	11,00,20,091
Net Asset Value (NAV) Per Unit of Tk 10 each			
NAV-at Cost value	16.00	**11.16**	**11.51**
NAV-at Market value	17.00	**7.12**	**6.80**

The financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of
IFIL Islamic Mutual Fund-01

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, Bangladesh.
Dated: April 28, 2026

IFIL ISLAMIC MUTUAL FUND-01
(Managed by ICB Asset Management PLC.)
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Unaudited)
For the Period from July 01, 2025 to March 31, 2026

Particulars	Notes	Jul 01, 2025 to Mar 31, 2026	Jul 01, 2024 to Mar 31, 2025	Jan 01, 2026 to Mar 31, 2026	Jan 01, 2025 to Mar 31, 2025
		BDT	BDT	BDT	BDT
A) Income		**(2,51,85,609)**	**3,11,63,086**	**(4,36,07,173)**	**30,84,537**
Profit on Sale of Investments	18.00	(5,49,64,065)	76,03,384	(4,57,01,637)	1,22,733
Dividend from Investment in Securities	19.00	2,01,70,333	2,07,69,154	14,02,642	25,78,154
Profit on Bank Deposits and Bonds	20.00	96,08,122	27,90,548	6,91,822	3,83,649
B) Expenses		**1,01,08,075**	**1,22,50,057**	**31,35,598**	**42,67,904**
Management Fee	21.00	53,20,477	83,96,686	18,22,513	27,35,762
Trustee Fee	22.00	7,50,000	7,50,000	2,50,000	2,50,000
Custodian Fee	23.00	5,15,426	5,25,263	1,62,726	1,74,214
BSEC Fee	24.00	5,33,989	5,54,622	1,92,736	2,04,146
Listing Fee	25.00	10,00,000	10,00,000	5,00,000	5,00,000
Audit Fee		40,250	34,500	-	-
Shariah Advisory Board Fee		1,55,250	1,43,000	40,250	38,500
Other Operating Expenses	26.00	3,71,176	3,95,986	1,18,268	2,15,282
Interest on Dividend Income (Purification Fund)	27.00	14,21,507	4,50,000	49,105	1,50,000
Profit Before Provision (A-B)		**(3,52,93,684)**	**1,89,13,029**	**(4,67,42,772)**	**(11,83,367)**
(Provision)/Write back of provision against diminution in value of investment	28.00	6,68,89,108	83,88,511	7,62,21,512	3,97,28,494
Profit for the period		**3,15,95,424**	**2,73,01,540**	**2,94,78,741**	**(4,09,11,861)**
Earnings Per Unit (EPU)	29.00	**0.32**	**0.27**	**0.29**	**0.39**

The financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of
IFIL Islamic Mutual Fund-01

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, Bangladesh.
Dated: April 28, 2026

IFIL ISLAMIC MUTUAL FUND-01
(Managed by ICB Asset Management PLC.)
STATEMENT OF CHANGES IN EQUITY (Unaudited)
As at March 31, 2026

Particulars	Unit Capital	Retained Earnings	Total Equity
	BDT	BDT	BDT
Balance as at July 01, 2025	**1,00,00,00,000**	**(31,96,10,004)**	**68,03,89,996**
Profit/(Loss) for the period	-	3,15,95,424	3,15,95,424
Balance as at March 31, 2026	**1,00,00,00,000**	**(28,80,14,581)**	**71,19,85,419**

As at March 31, 2025

Particulars	Unit Capital	Retained Earnings	Total Equity
	BDT	BDT	BDT
Balance as at July 01, 2024	**1,00,00,00,000**	**(28,78,04,906)**	**71,21,95,094**
Profit/(Loss) for the period	-	2,73,01,540	2,73,01,540
Balance as at March 31, 2025	**1,00,00,00,000**	**(26,05,03,366)**	**73,94,96,634**

For and on behalf of Trustee and Asset Manager of
IFIL Islamic Mutual Fund-01

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, Bangladesh.
Dated: April 28, 2026

IFIL ISLAMIC MUTUAL FUND-01
(Managed by ICB Asset Management PLC.)
STATEMENT OF CASH FLOWS (Unaudited)
For the Period from July 01, 2025 to March 31, 2026

Particulars	Notes	Jul 01, 2025 to Mar 31, 2026	Jul 01, 2024 to Mar 31, 2025
		BDT	BDT
A) Cash Flows from Operating Activities			
Dividend Received from Investment in Securities	30.00	1,89,32,305	2,09,68,938
Profit Received on Bank Deposits and Bonds	31.00	96,21,680	87,10,673
Profit/(Loss) on Sale of Investments	18.00	(5,49,64,065)	76,03,384
Payment of Fees & Expenses	32.00	(1,27,40,315)	(96,09,890)
Net Cash Generated from Operating Activities	33.00	**(3,91,50,394)**	**2,76,73,105**
B) Cash Flows from Investing Activities			
Sale of Securities (at Cost)	34.00	11,99,26,844	3,71,68,996
Purchase of Securities	35.00	(3,47,28,635)	(5,82,23,031)
Investment in New MTDR		(1,00,00,000)	(2,00,00,000)
Encashment of MTDR		3,00,00,000	1,00,00,000
Net Cash Inflow from/(Used in) Investing Activities		**10,51,98,208**	**(3,10,54,035)**
C) Cash Flows from Financing Activities			
Return Tax on Dividend		-	7,290
Dividend Cradited to investors account during the Period	13.00	(1,083)	(966)
Net Cash Used in Financing Activities		**(1,083)**	**6,324**
Net Cash Increase/(Decrease) (A+B+C)		**6,60,46,732**	**(33,74,606)**
Cash and Cash Equivalents at the Beginning of the Period		40,14,517	1,32,32,265
Cash and Cash Equivalents at the End of the Period		**7,00,61,249**	**98,57,660**
Net Operating Cash Flows Per Unit (NOCFPU)	36.00	**(0.39)**	**0.28**

The financial statements should be read in conjunction with the annexed notes.
For and on behalf of Trustee and Asset Manager of
IFIL Islamic Mutual Fund-01

CEO
(ICB Asset Management PLC.)

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(Investment Corporation of Bangladesh)

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

Member Secretary, Trustee
(Investment Corporation of Bangladesh)

Place: Dhaka, Bangladesh.
Dated: April 28, 2026

IFIL ISLAMIC MUTUAL FUND-01
(Managed by ICB Asset Management PLC.)
NOTES TO THE FINANCIAL STATEMENTS (Unaudited)
For the Period from July 01, 2025 to March 31, 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 and subsequently amended by the Bangladesh Securities and Exchange Commission's (Mutual Fund) Bidhimala (Rules) 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 Company PLC. (IAMPLC) is the Manager of the Fund. ICB Asset Management Company Limited 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 'market-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 will be 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 will also be 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 March 31, 2026.&

2.02.04: Provision 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.

ICB Asset Management PLC. Dhaka

2.03 Reporting Period

These financial statements cover 09 (Nine) months from July 01, 2025 to March 31, 2026.

2.04 Basis of Measurement

The financial statements have been prepared on a going concern basis under the historical cost convention in accordence with International Financial Reporting Standards (IFRS).

2.05 Functional and Presentation Currency

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

2.06 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.

2.07 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%

2.08 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.

2.09 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.

2.10 Components of Financial Statements

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

- Statement Of Financial Position (Unaudited) As at March 31, 2026;
- Statement Of Profit Or Loss And Other Comprehensive Income (Unaudited) For the Period from July 01, 2025 to March 31, 2026;
- Statement Of Changes In Equity (Unaudited) As at March 31, 2026;
- Statement Of Cash Flows (Unaudited) For the Period from July 01, 2025 to March 31, 2026 &
- Notes To The Financial Statements (Unaudited), comprising a summary of significant Accounting Policies and Other Explanatory Information.

3.00 Significant accounting policies

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

ICB Asset Management PLC. Dhaka

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) has valued at market value as per International Financial Reporting Standards (IFRSs) 9 guidelines. Mutual Fund securities are valued at lower of 85% of Net Asset Value (NAV), cost price and market price as per SRO No. SEC/CMRRCD/2009-193/172 dated June 30, 2015 of BSEC ;

3.02.02: 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 with 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:

ICB Asset Management PLC. Dhaka.

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 off tax + Interest receivable, net off tax - Priliminary 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 off 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: 18).

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: 19).

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: 20).

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 March 31, 2026 and is accrued and payable annually .The computation of management fee for the period is stated in Note 21.

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 22.

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 23.

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 24.

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 25.

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 26)

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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 12).

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: As per Bangladesh Securities and Exchange Commission directive no. SEC/CMRRCD/2009-193/172 dated June 30, 2015 investment in closed/ open-ended mutual funds have to maintain provision but the Fund maintained full provision against that investment considering fair (market) value and cost of the investments considering conservative approach.

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 March 31, 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 29).

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 9.02)

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 16 and 17.

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 I8(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.

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.

Notes	Particulars	Mar 31, 2026	June 30, 2025
		BDT	BDT
05.00	**Investment In Listed Securities - at Market Value**		
	Shares (N: 5.01)	56,24,07,531	58,40,06,838
	Bonds (N: 5.02)	6,56,89,595	6,26,12,971
	Close-end Mutual Funds (N: 5.03)	96,43,276	94,29,693
	Total	**63,77,40,401**	**65,60,49,502**

Sector-wise break up of Listed Securities is as follows

	Sector/category	As at March 31, 2026		As at June 30, 2025	
		Total Cost Price (BDT)	Total Market/Fair Value Price (BDT)	Total Cost Price (BDT)	Total Market/Fair Value Price (BDT)
05.01	**Shares**				
	Banks	4,33,17,347	1,37,29,672	3,35,19,892	1,46,73,122
	Engineering	13,71,10,619	7,09,96,710	15,81,86,941	7,06,94,662
	Food And Allied Products	4,61,50,054	2,96,96,151	4,83,75,271	3,09,89,077
	Fuel And Power	16,85,72,941	8,71,89,471	21,44,58,554	10,51,21,392
	Textiles	3,79,69,096	2,82,11,476	3,72,31,978	2,71,85,396
	Pharmaceuticals And Chemical	22,27,71,080	19,28,01,312	22,87,34,970	18,75,34,741
	Services	0	0	1,69,15,337	80,03,386
	Cement	4,46,79,096	2,48,10,436	4,46,79,096	2,50,57,796
	IT	55,28,968	21,75,000	55,28,968	17,70,000
	Tannery Industries	2,55,56,436	2,29,55,725	3,61,69,648	2,86,44,810
	Ceramic Industry	23,64,247	11,27,500	23,64,247	9,70,000
	Insurance	9,88,29,550	2,87,30,863	9,89,05,690	2,87,16,634
	Telecommunication	4,64,01,604	3,92,73,216	3,46,46,562	3,48,54,522
	Finance And Leasing	5,59,72,250	2,07,10,000	5,59,72,250	1,52,00,000
	Miscellaneous	0	0	75,23,092	45,91,300
	Sub Total	**93,52,23,287**	**56,24,07,531**	**1,02,32,12,494**	**58,40,06,838**
05.02	**Bonds**				
	Corporate Bond	9,49,31,517	6,56,89,595	9,21,40,519	6,26,12,971
	Sub Total	**9,49,31,517**	**6,56,89,595**	**9,21,40,519**	**6,26,12,971**
05.03	**Close-end Mutual Funds**				
	Funds	1,17,12,208	96,43,276	1,17,12,208	94,29,693
	Sub Total	**1,17,12,208**	**96,43,276**	**1,17,12,208**	**94,29,693**

06.00	**Investment in Non-listed Securities - Market Value**		
	Islamic Securities (N: 6.01)	1,05,00,000	1,05,00,000
		1,05,00,000	**1,05,00,000**

Investment in Non-listed Securities

	Category	As at March 31, 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	1,05,00,000	1,05,00,000	1,05,00,000	1,05,00,000
	Sub Total	**1,05,00,000**	**1,05,00,000**	**1,05,00,000**	**1,05,00,000**

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

07.00	**Investments in Money Market**		
	Term Deposits (MTDR) (7.01)	-	2,00,00,000
	Total	**-**	**2,00,00,000**

07.01	**Term Deposits (MTDR) with**			
	Name of the Bank and Branches	Instrument no.		
	Mercantile Bank PLC, Kakrail Branch	1010434	-	1,00,00,000
	Pubali Bank PLC, Dhaka Stadium Branch	2760	-	1,00,00,000
			-	**2,00,00,000**

Notes	Particulars			Mar 31, 2026	June 30, 2025
				BDT	BDT
08.00	**Cash and Cash Equivalents**				
	Bank Deposit				
	Main Bank Account (N:8.01)			6,82,77,153	22,28,769
	Dividend Account (N:8.02)			17,84,096	17,85,748
	Total			**7,00,61,249**	**40,14,517**
08.01	**MSND Accounts with**				
	Name of the Bank and Branches		Account no.		
	Shahjalal Islami Bank PLC., Motijheel Br.	(Operational)	4015-1310000-0347	6,80,95,535	21,31,391
	Shahjalal Islami Bank PLC, Motijheel Br.	(Purification Fund)	4015-1210001-3066	1,81,618	97,378
	Sub Total			**6,82,77,153**	**22,28,769**
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	12,59,984	12,51,820
	Shahjalal Islami Bank PLC., Motijheel Br.	22-23	4015-1310000-4298	5,24,112	5,22,350
	Sub Total			**17,84,096**	**17,85,748**
09.00	**Other Current Assets**				
	Dividend Receivable		(Annex D)	16,00,328	3,62,301
	Profit Receivable			3,96,779	4,10,337
	Advance and Prepayments (N:9.01)			3,96,401	5,25,697
	Securities and other deposits (N: 9.02)			5,00,000	5,00,000
	Total			**28,93,508**	**17,98,335**
09.01	**Advance and Prepayments**				
	Trustee Fee Paid to ICB			2,50,000	5,00,000
	Income Tax Deducted as Source			-	25,697
	Annual Fee Paid to BSEC			1,46,401	-
	Sub Total			**3,96,401**	**5,25,697**
09.02	**Securities and Other Deposits**				
	Security money Tk.500,000 has been deposited to CDBL account.			5,00,000	5,00,000
	Sub Total			**5,00,000**	**5,00,000**
10.00	**Unit Capital**				
	Number of Units			10,00,00,000	10,00,00,000
	Face Value for Each Unit			10	10
	Size of the Fund/Unit Capital			**1,00,00,00,000**	**1,00,00,00,000**

10.01 Unit holding position

As at March 31, 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 March 31, 2026				
Sponsor		1.00	10,00,000	1,00,00,000
Institutional Investor		55.50	5,54,97,511	55,49,75,110
Foreign Investors		0.01	7,000	70,000
Public Investors		43.50	4,34,95,489	43,49,54,890
Total	**9,741**	**100**	**10,00,00,000**	**1,00,00,00,000**

11.00	**Retained Earnings**		
	Balance as at July 01	(31,96,10,004)	(28,78,04,906)
	Add: Profit for the Period	3,15,95,424	(3,18,05,099)
	Closing Balance	**(28,80,14,581)**	**(31,96,10,004)**

Notes	Particulars	Mar 31, 2026	June 30, 2025
		BDT	BDT
12.00	**Dividend Purification Fund (Interest against Dividend Income)**		
	Opening Balance	10,14,315	12,59,187
	Add: Addition for the period	14,21,507	12,12,783
	Add: Profit on bank deposit	1,412	3,199
	Less: Bank Charge and Excise Duty	(3,173)	(855)
	Less: Donation and expenses	(9,14,000)	(14,60,000)
	Closing Balance	**15,20,062**	**10,14,315**
13.00	**Unclaimed/Dividend Payable**		
	Opening Balance	17,48,290	23,93,791
	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	-	(6,51,825)
	Closing Balance (N:13.01)	**17,47,207**	**17,48,290**
13.01	**FY wise break up of dividend payable is as follows:**		
	For the Financial Year 2020-21	-	100
	For the Financial Year 2021-22	12,24,826	12,25,426
	For the Financial Year 2022-23	5,22,381	5,22,763
	Total	**17,47,207**	**17,48,290**
14.00	**Current Liabilities**		
	Management Fee Annualy Payable to IAMPLC	53,20,477	83,96,686
	Custodian Fee Annualy Payable to ICB	5,15,426	6,94,452
	Annual Fee Payable to BSEC	-	22,858
	Audit Fee Payable	40,250	40,250
	Profit/Bank Charge on D/A payable	63,385	52,575
	Adjustable Amount for MF D/A 2022-23 (IFIL)	2,933	2,933
	Total	**59,42,470**	**92,09,753**
15.00	**Non Performing Investment**		
	Total Cost Value	14,10,10,140	15,17,25,229
	Less:Total Fair Market Value	(4,33,70,562)	(4,17,05,138)
	Accumulated Erosion/Deficit Value	**9,76,39,578**	**11,00,20,091**

15.01

Sector/category	As at March 31, 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	5,59,72,250	2,07,10,000	5,59,72,250	1,52,00,000
Fund	1,17,12,208	53,39,577	1,17,12,208	76,63,863
Engineering	2,25,39,735	80,73,829	2,66,92,188	74,39,530
Pharmaceuticals And Chemical	44,80,351	9,86,490	1,10,42,987	24,31,462
Insurance	4,63,05,596	82,60,666	4,63,05,596	89,70,283
Sub Total	**14,10,10,140**	**4,33,70,562**	**15,17,25,229**	**4,17,05,138**

16.00	**Net Asset Value (NAV) Per Unit (At Cost Price)**		
	Total Assets	72,11,95,158	69,23,62,354
	Add: Unrealized Loss/(Gain) (N:28)	40,41,26,610	47,10,15,718
	Total Asset at Cost Price	**1,12,53,21,769**	**1,16,33,78,072**
	Less: Liabilities	(92,09,738)	(1,19,72,358)
	Net Asset Value of the Fund (numerator)	**1,11,61,12,030**	**1,15,14,05,714**
	Number of units (denominator)	10,00,00,000	10,00,00,000
	NAV Per Unit at Cost Value	**11.16**	**11.51**
17.00	**Net Asset Value (NAV) Per Unit (At Market Price)**		
	Total Assets	72,11,95,158	69,23,62,354
	Less: Liabilities	(92,09,738)	(1,19,72,358)
	Net Asset Value of the Fund (numerator)	**71,19,85,420**	**68,03,89,996**
	Number of units (denominator)	10,00,00,000	10,00,00,000
	NAV per Unit at Market Value	**7.12**	**6.80**

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Notes	Particulars		Jul 01, 2025 to Mar 31, 2026	Jul 01, 2024 to Mar 31, 2025
			BDT	BDT
18.00	**Profit on Sale of Investments**			
	Listed Securities	(Annex-B)	(5,49,64,065)	76,03,384
	Non-listed Securities		-	-
	Total		**(5,49,64,065)**	**76,03,384**
19.00	**Dividend from Investment in Securities**			
	Listed Securities	(Annex-C)	2,01,70,333	2,07,69,154
	Non-listed Securities		-	-
	Total		**2,01,70,333**	**2,07,69,154**
20.00	**Profit on Bank Deposits and Bonds**			
	Mudaraba Short Notice Deposits		92,958	2,63,675
	Term Deposits (MTDR)		13,89,347	11,15,385
	Listed Bonds		73,05,000	14,11,488
	Non-Listed Bond (RDIRWSP Socio-Economic Development Sukuk Bond)		8,20,817	-
	Total		**96,08,122**	**27,90,548**
21.00	**Management Fee**			
	Management Fee for IAMPLC		53,20,477	83,96,686
	Total		**53,20,477**	**83,96,686**
22.00	**Trustee Fee**			
	Trustee Fee for ICB		7,50,000	7,50,000
	Total		**7,50,000**	**7,50,000**
23.00	**Custodian Fee**			
	Custodian Fee for ICB		5,15,426	5,25,263
	Total		**5,15,426**	**5,25,263**
24.00	**BSEC Fee**			
	Annual Fee for BSEC		5,33,989	5,54,622
	Total		**5,33,989**	**5,54,622**
25.00	**Listing Fee**			
	Listing Fee for Dhaka Stock Exchange PLC (N: 25.01)		5,00,000	5,00,000
	Listing Fee for Chittagong Stock Exchange PLC (N: 25.01)		5,00,000	5,00,000
	Total		**10,00,000**	**10,00,000**
25.01	**Calculation**			
	Capital of the Fund (N:10)		1,00,00,00,000	1,00,00,00,000
	Percentage of Listing Fee for Each Exchange (N:3.1)		0.05	0.05
	Stock Exchange Listing Fee		**5,00,000**	**5,00,000**
26.00	**Other Operating Expenses**			
	Advertisement Expense (*)		1,85,016	1,77,640
	Bank Charges		945	228
	CDBL Transaction Charges		13,715	11,143
	CDBL Fee & Connection Charge		1,06,000	1,06,000
	Excise Duty		65,500	75,000
	Printing		-	25,975
	Total		**3,71,176**	**3,95,986**

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

27.00	**Purification Fund against Interest on Dividend Income**			
	Listed Securities		14,21,507	4,50,000
	Non-listed Securities		-	-
	Total		**14,21,507**	**4,50,000**

Notes	Particulars	Jul 01, 2025 to Mar 31, 2026 BDT	Jul 01, 2024 to Mar 31, 2025 BDT
28.00	**Provision/Write back of provision against diminution in value of investment**		
	Investment of Marketable Securities (Cost Value)	1,05,23,67,012	1,14,76,09,595
	Less: Investment of Marketable Securities (Fair Value)	(64,82,40,401)	(71,81,22,667)
	Diminution in value of investment as on March 31	**40,41,26,610**	**42,94,86,928**
	Less: Provision already made	(47,10,15,718)	(43,78,75,439)
	Provision/(Write back) Required For the Period	**(6,68,89,108)**	**(83,88,511)**
29.00	**Earnings Per Unit for the period**		
	Profit for the Period (numerator)	3,15,95,424	2,73,01,540
	Number of Units (denominator)	10,00,00,000	10,00,00,000
	Earnings Per Unit (EPU)	**0.32**	**0.27**
	NB: The Earnings Per Unit (EPU) recorded *increased* of 15.73% compared to the quarterly accounts corresponding to the same period of the previous year. The main reasons increase due to *more write back of provision* by Tk.5,85,00,597.00.		
30.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities (N:19)	2,01,70,333	2,07,69,154
	Add: Dividend Receivable (Previous Period)	3,62,301	29,75,617
		2,05,32,634	**2,37,44,770**
	Less: Dividend Receivable (N:9)	(16,00,328)	(27,75,833)
	Total	**1,89,32,305**	**2,09,68,938**
31.00	**Profit Received on Bank Deposits and Bonds**		
	Profit on Bank Deposits and Bonds (N:20)	96,08,122	27,90,548
	Add: Profit Receivable (Previous period)	4,10,337	61,91,167
		1,00,18,459	**89,81,715**
	Less: Profit Receivable (N:9)	(3,96,779)	(2,71,042)
	Total	**96,21,680**	**87,10,673**
32.00	**Payment of Fees & Expenses**		
	Total Expenses	1,01,08,075	1,22,50,057
	Add: Previous period Operating Expenses payable (N: 32.01)	86,84,056	57,31,098
	Add: Bank Charge and Excise Duty on Interest against Dividend Income	3,173	673
	Add: Donation & Charges on Interest against Dividend Income	9,14,000	14,60,000
		1,97,09,304	**1,94,41,828**
	Less: Current period Operating Expenses payable (N: 32.02)	(55,46,069)	(93,79,224)
	Less: Purification Fund against Interest on Dividend Income (N:27)	(14,21,507)	(4,50,000)
	Less: Profit on Bank Deposit against Interest on Dividend Income	(1,412)	(2,714)
	Total	**1,27,40,315**	**96,09,890**
32.01	**Previous period Operating Expenses payable**		
	Current Liabilities (Previous Period)	92,09,753	57,31,098
	Less: Advance Payment of Fees & Suspense's	(5,25,697)	-
		86,84,056	**57,31,098**
32.02	**Current period Operating Expenses payable**		
	Current Liabilities (N:14)	59,42,470	96,56,950
	Less: Advance Payment of Fees & Suspense's	(3,96,401)	(2,77,726)
		55,46,069	**93,79,224**
33.00	**Reconciliation Between Profit and Operating Cash Flows**		
	Profit for the period (N:29)	3,15,95,424	2,73,01,540
	Add: Provision/(Write back of provision) (N:28)	(6,68,89,108)	(83,88,511)
	Profit Before Provision	**(3,52,93,684)**	**1,89,13,029**
	Add: Purification Fund against Interest on Dividend Income (N:27)	14,21,507	4,50,000
	A) Operating Cash Flow Before Changes in Working Capital	**(3,38,72,177)**	**1,93,63,029**

Notes	Particulars	Jul 01, 2025 to Mar 31, 2026 BDT	Jul 01, 2024 to Mar 31, 2025 BDT
	Changes in Working Capital		
	Decrease/(Increase) of Other Current Assets	(12,24,470)	61,19,909
	(Decrease)/Increase of Current Liabilities	(40,53,747)	21,90,167
	B) Changes	**(52,78,217)**	**83,10,076**
	Net Cash Generated from Operating Activities (A+B)	**(3,91,50,394)**	**2,76,73,105**
34.00	**Sale of Securities (at Cost)**		
	Investment at Cost Price	**11,99,26,844**	**3,68,06,123**
	Add: Previous period Receivable from Broker House (ISTCL)	-	3,62,873
	Total	**11,99,26,844**	**3,71,68,996**
35.00	**Purchase of Securities**		
	Purchase from Direct Share (Cost Price)	3,47,28,635	5,82,23,031
	Add: Previous period payable to Broker House (ISTCL)	-	-
	Total	**3,47,28,635**	**5,82,23,031**
36.00	**Net Operating Cash Flows**		
	Net Cash Generated from Operating Activities (numerator)	(3,91,50,394)	2,76,73,105
	Number of Units (denominator)	10,00,00,000	10,00,00,000
	Net Operating Cash Flow Per Unit (NOCFPU)	**(0.39)**	**0.28**

NB: Net Operating Cash Flows Per Unit (NOCFPU) has recorded *substantial decreased* 241.47% compared to the quarterly accounts correspoding to the same period of the previous year. The main reasons of *decreases of Capital Gain* by Tk. 6,25,67,499.00 .

37.00	**Profit and Earnings Per Unit Available for Distribution**		
	Retained Earnings Brought Forward	(31,96,10,004)	(28,78,04,906)
	Add: Profit for the Period	3,15,95,424	2,73,01,540
		(28,80,14,581)	**(26,05,03,366)**
	Number of Units	10,00,00,000	10,00,00,000
	Profit Available for Distribution	**(2.88)**	**(2.61)**

38.00 Approval of the Financial Statements

The Trustee committee at the meeting held on April 28, 2026, approved the unaudited financial statements of the Fund for the period ended March 31, 2026, and authorized the same for an issue.

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)

IFIL Islamic Mutual Fund-01

PORTFOLIO STATEMENT

As at March 31, 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	26,92,316	12.45	3,35,19,892	3.00	0.00	1.5	40,38,474	(2,94,81,418)	2.98%
2	SHAHJALAL ISLAMI BANK PLC	5,52,205	17.74	97,97,455	17.60	17.50	17.55	96,91,198	(1,06,257)	0.87%
	Sector Total:	**32,44,521**		**4,33,17,347**				**1,37,29,672**	**(2,95,87,675)**	**3.85%**
CEMENT										
3	CROWN CEMENT PLC	2,65,000	87.61	2,32,16,653	48.90	49.00	48.95	1,29,71,750	(1,02,44,903)	2.06%
4	HEIDELBERG MATERIALS BDF PLC	30,000	389.65	1,16,89,384	235.40	230.00	232.7	69,81,000	(47,08,384)	1.04%
5	PREMIER CEMENT MILLS PLC	1,26,010	77.56	97,73,059	39.00	38.10	38.55	48,57,686	(49,15,373)	0.87%
	Sector Total:	**4,21,010**		**4,46,79,096**				**2,48,10,436**	**(1,98,68,660)**	**3.97%**
CERAMICS SECTOR										
6	RAK CERAMICS (BD) LIMITED	50,000	47.28	23,64,247	22.10	23.00	22.55	11,27,500	(12,36,747)	0.21%
	Sector Total:	**50,000**		**23,64,247**				**11,27,500**	**(12,36,747)**	**0.21%**
CORPORATE BOND										
7	AIBL MUDARABA PERPETUAL BOND	1,845	5,000.00	92,25,000	3,400.00	3,400.00	3400.00	62,73,000	(29,52,000)	0.82%
8	BEXIMCO GREEN-SUKUK AL ISTISNA'A	47,454	58.81	27,90,988	62.00	61.00	61.50	29,18,421	1,27,433	0.25%
9	IBBL 2ND PERPETUAL MUDARABA BOND	1,197	5,000.00	59,85,000	4,200.00	4,017.50	4108.75	49,18,174	(10,66,826)	0.53%
10	IBBL MUDARABA PERPETUAL BOND	80,000	961.63	7,69,30,529	669.50	620.00	644.75	5,15,80,000	(2,53,50,529)	6.84%
	Sector Total:	**1,30,496**		**9,49,31,517**				**6,56,89,595**	**(2,92,41,922)**	**8.44%**
ENGINEERING										
11	ATLAS BANGLADESH LTD.	96,056	207.35	1,99,17,420	76.80	0.00	76.80	73,77,101	(1,25,40,320)	1.77%
12	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	2,00,000	110.63	2,21,26,068	83.10	85.00	84.05	1,68,10,000	(53,16,068)	1.97%
13	BBS CABLES PLC	4,30,100	51.05	2,19,58,610	19.30	19.20	19.25	82,79,425	(1,36,79,185)	1.95%
14	BENGAL WINDSOR THERMOPLASTICS PLC	4,42,109	52.57	2,32,39,564	18.90	18.40	18.65	82,45,333	(1,49,94,232)	2.07%
15	BSRM STEELS LIMITED	2,50,000	78.85	1,97,11,362	67.20	67.70	67.45	1,68,62,500	(28,48,862)	1.75%
16	GOLDEN SON LTD.	2,50,000	38.35	95,87,458	12.20	12.10	12.15	30,37,500	(65,49,958)	0.85%
17	GPH ISPAT LTD.	55,387	47.45	26,28,327	16.30	15.90	16.1	8,91,731	(17,36,596)	0.23%
18	RATANPUR STEEL RE-ROLLING MILLS LIMITED	87,091	30.11	26,22,314	8.00	8.00	8	6,96,728	(19,25,586)	0.23%
19	RUNNER AUTOMOBILES PLC	92,991	54.18	50,38,403	39.60	39.90	39.75	36,96,392	(13,42,011)	0.45%
20	SINGER BANGLADESH LIMITED	60,000	171.35	1,02,81,092	86.00	84.00	85	51,00,000	(51,81,092)	0.91%
	Sector Total:	**19,63,734**		**13,71,10,619**				**7,09,96,710**	**(6,61,13,909)**	**12.18%**
FINANCIAL INSTITUTIONS										
21	ISLAMIC FINANCE & INVESTMENT PLC	19,00,000	29.46	5,59,72,250	10.80	11.00	10.9	2,07,10,000	(3,52,62,250)	4.97%
	Sector Total:	**19,00,000**		**5,59,72,250**				**2,07,10,000**	**(3,52,62,250)**	**4.97%**

ICB Asset Management PLC. Dhaka.

IFIL Islamic Mutual Fund-01

PORTFOLIO STATEMENT
As at March 31, 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 LTD	6,31,478	23.78	1,50,18,820	11.80	11.80	11.8	74,51,440	(75,67,380)	1.33%
23	OLYMPIC INDUSTRIES LTD.	1,53,783	202.44	3,11,31,234	147.10	142.20	144.65	2,22,44,711	(88,86,523)	2.77%
	Sector Total:	**7,85,261**		**4,61,50,054**				**2,96,96,151**	**(1,64,53,902)**	**4.10%**
FUEL AND POWER										
24	DOREEN POWER GEN. & SYSTEMS LTD	1,68,000	67.64	1,13,63,876	26.40	26.70	26.55	44,60,400	(69,03,476)	1.01%
25	ENERGYPAC POWER GENERATION PLC	2,41,500	41.90	1,01,20,000	17.20	17.30	17.25	41,65,875	(59,54,125)	0.90%
26	KHULNA POWER COMPANY LIMITED	1,00,000	42.98	42,98,234	10.70	10.90	10.8	10,80,000	(32,18,234)	0.38%
27	LINDE BANGLADESH LIMITED	7,000	1,070.61	74,94,293	750.60	755.10	752.85	52,69,950	(22,24,343)	0.67%
28	LUB-RREF (BANGLADESH) LIMITED	1,40,000	33.09	46,32,207	10.20	10.50	10.35	14,49,000	(31,83,207)	0.41%
29	MJL BANGLADESH PLC	5,97,067	103.38	6,17,26,537	89.00	88.50	88.75	5,29,89,696	(87,36,841)	5.49%
30	SHAHJIBAZAR POWER CO. LTD.	79,040	91.97	72,68,949	47.20	47.10	47.15	37,26,736	(35,42,213)	0.65%
31	TITAS GAS TRANSMISSION AND DISTRIBUTION PLC	7,38,048	79.41	5,86,08,534	16.70	17.20	16.95	1,25,09,914	(4,60,98,620)	5.21%
32	UNITED POWER GEN. & DIST. CO. LTD.	13,000	235.41	30,60,310	116.60	120.00	118.3	15,37,900	(15,22,410)	0.27%
	Sector Total:	**20,83,655**		**16,85,72,941**				**8,71,89,471**	**(8,13,83,470)**	**14.98%**
INSURANCE										
33	FAREAST ISLAMI LIFE INSURANCE CO. LTD.	3,63,906	127.25	4,63,05,596	21.20	24.20	22.7	82,60,666	(3,80,44,930)	4.11%
34	NORTHERN ISLAMI INSURANCE PLC	40,000	49.63	19,85,393	29.00	28.40	28.7	11,48,000	(8,37,393)	0.18%
35	PRIME ISLAMI LIFE INSURANCE LTD.	5,58,445	90.50	5,05,38,561	34.30	34.90	34.6	1,93,22,197	(3,12,16,364)	4.49%
	Sector Total:	**9,62,351**		**9,88,29,550**				**2,87,30,863**	**(7,00,98,687)**	**8.78%**
IT SECTOR										
36	AAMRA TECHNOLOGIES LIMITED	1,50,000	36.86	55,28,968	13.50	15.50	14.5	21,75,000	(33,53,968)	0.49%
	Sector Total:	**1,50,000**		**55,28,968**				**21,75,000**	**(33,53,968)**	**0.49%**
PHARMACEUTICALS AND CHEMICALS										
37	ACME LABORATORIES LTD.	3,67,225	99.52	3,65,46,337	75.50	76.00	75.75	2,78,17,294	(87,29,043)	3.25%
38	ADVANCED CHEMICAL INDUSTRIES PLC	2,05,275	238.23	4,89,02,118	197.10	208.40	202.75	4,16,19,506	(72,82,612)	4.35%
39	AFC AGRO BIOTECH LTD.	1,27,289	35.20	44,80,351	7.30	8.20	7.75	9,86,490	(34,93,861)	0.40%
40	IBN SINA PHARMA. INDUSTRY PLC	1,14,024	296.26	3,37,80,334	315.80	332.00	323.9	3,69,32,374	31,52,040	3.00%
41	JMI HOSPITAL REQUISITE MANUFAC. LTD	98,000	76.77	75,23,092	42.70	42.10	42.4	41,55,200	(33,67,892)	0.67%
42	RECKITT BENCHKISER (BD) PLC	632	3,485.31	22,02,717	3,474.20	3,331.20	3402.7	21,50,506	(52,211)	0.20%
43	RENATA PLC	13,375	778.88	1,04,17,485	423.20	0.00	423.20	56,60,300	(47,57,185)	0.93%
44	SILCO PHARMACEUTICALS LIMITED	1,00,000	24.65	24,64,920	14.40	14.00	14.2	14,20,000	(10,44,920)	0.22%
45	SQUARE PHARMACEUTICALS PLC	3,40,627	224.45	7,64,53,727	210.80	212.30	211.55	7,20,59,642	(43,94,085)	6.79%
	Sector Total:	**13,66,447**		**22,27,71,080**				**19,28,01,312**	**(2,99,69,769)**	**19.80%**

ICB Asset Management PLC. Dhaka

IFIL Islamic Mutual Fund-01

PORTFOLIO STATEMENT

As at March 31, 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	1,05,405	204.84	2,15,90,721	184.00	186.00	185	1,94,99,925	(20,90,796)	1.92%
47	BATA SHOE COMPANY (BD) LIMITED	4,000	991.43	39,65,716	832.50	895.40	863.95	34,55,800	(5,09,916)	0.35%
	Sector Total:	**1,09,405**		**2,55,56,436**				**2,29,55,725**	**(26,00,711)**	**2.27%**
TELECOMMUNICATION										
48	BANGLADESH SUBMARINE CABLES PLC	55,479	134.94	74,86,422	138.00	140.00	139	77,11,581	2,25,159	0.67%
49	GRAMEEN PHONE LTD.	1,28,823	302.08	3,89,15,182	244.00	246.00	245	3,15,61,635	(73,53,547)	3.46%
	Sector Total:	**1,84,302**		**4,64,01,604**				**3,92,73,216**	**(71,28,388)**	**4.12%**
TEXTILE										
50	EVINCE TEXTILES LIMITED	6,17,012	16.95	1,04,60,551	9.70	9.60	9.65	59,54,166	(45,06,385)	0.93%
51	HWA WELL TEXTILES (BD) PLC	39,186	41.31	16,18,873	41.50	38.20	39.85	15,61,562	(57,311)	0.14%
52	QUEEN SOUTH TEXTILE MILLS LTD.	96,820	21.04	20,37,286	11.50	11.30	11.4	11,03,748	(9,33,538)	0.18%
53	SAIHAM TEXTILE MILLS LTD.	40,000	17.64	7,05,406	18.60	19.00	18.8	7,52,000	46,594	0.06%
54	SQUARE TEXTILES PLC	4,00,000	57.87	2,31,46,980	48.00	46.20	47.1	1,88,40,000	(43,06,980)	2.06%
	Sector Total:	**11,93,018**		**3,79,69,096**				**2,82,11,476**	**(97,57,620)**	**3.37%**

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										
55	RDIRWSP Socio-Economic Develop. Sukuk	1,050	10,000.00	1,05,00,000	10,000.00	1,05,00,000	-	**1,05,00,000**	-	0.93%
		1,050	10,000.00	**1,05,00,000**		**1,05,00,000**	-	**1,05,00,000**	-	**0.93%**
CLOSE END MUTUAL FUNDS										
56	AIBL 1st ISLAMIC MUTUAL FUND	12,56,371	9.32	1,17,12,208	4.25	53,39,577	(63,72,631)	96,43,276	(20,68,932)	1.04%
	Sector Total:	**12,56,371**		**1,17,12,208**		**53,39,577**	**(63,72,631)**	**96,43,276**	**(20,68,932)**	**1.04%**
	Grand Total:	**1,58,01,621**		**1,05,23,67,012**		**64,39,36,702**	**(40,84,30,309)**	**64,82,40,401**	**(40,41,26,611)**	**93.52%**

ICB Asset Management PLC. Dhaka.

IFIL ISLAMIC MUTUAL FUND-01
Profit on Sale of Investments
For the Period from July 01, 2025 to March 31, 2026

Annexure 'B'
(Amount in Tk.)

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/ (Loss)
ENGINEERING						
1	RATANPUR STEEL RE-ROLLING MILLS LIMITED	1,67,909	6.46	30.11	8,90,381	(32,62,073)
2	S. ALAM COLD ROLLED STEELS LTD	3,78,500	11.67	44.71	44,17,086	(1,25,06,784)
					Sub Total:	**(1,57,68,857)**
FOOD AND ALLIED						
3	GOLDEN HARVEST AGRO INDUSTRIES LTD	93,561	10.41	23.78	9,74,001	(12,51,216)
					Sub Total:	**(12,51,216)**
FUEL AND POWER						
4	SUMMIT POWER LIMITED	10,09,790	12.40	45.44	1,25,17,248	(3,33,68,363)
					Sub Total:	**(3,33,68,363)**
INSURANCE						
5	ISLAMI COMMERCIAL INSURANCE PLC	7,614	20.16	10.00	1,53,495	77,355
					Sub Total:	**77,355**
PHARMACEUTICALS AND CHEMICAL						
6	AFC AGRO BIOTECH LTD.	1,86,448	5.02	35.20	9,36,610	(56,26,025)
7	BEXIMCO PHARMACEUTICALS LTD.	37,759	98.18	94.08	37,07,151	1,54,878
8	IBN SINA PHARMACEUTICAL INDUSTRY PLC	5,908	343.80	295.50	20,31,147	2,85,336
9	SQUARE PHARMACEUTICALS PLC	43,000	229.14	224.45	98,52,855	2,01,505
					Sub Total:	**(49,84,307)**
SERVICES AND REAL ESTATE						
10	SUMMIT ALLIANCE PORT LIMITED	3,73,990	45.16	45.23	1,68,89,644	(25,693)
					Sub Total:	**(25,693)**
TANNERY INDUSTRIES						
11	APEX FOOTWEAR LIMITED	44,363	259.32	255.94	1,15,04,344	1,49,953
					Sub Total:	**1,49,953**
TEXTILE						
12	SAIHAM TEXTILE MILLS LTD.	50,000	21.78	17.64	10,88,818	2,07,063
					Sub Total:	**2,07,063**
Grand Total:					6,49,62,779	**(5,49,64,065)**

ICB Asset Management Co. PLC. Dhaka

IFIL ISLAMIC MUTUAL FUND-01

Dividend from Investment in Securities

For the Period from July 01, 2025 to March 31, 2026

Annexure 'C'

(Amount in Tk.)

Sl	Company Name	FY	Div. Per Share	No of Share	Gross Dividend (BDT)
1	GRAMEEN PHONE LTD.	2025	11.00	1,27,823	14,06,053
2	IBN SINA PHARMACEUTICAL INDUSTRY PLC	2024-25	6.40	1,18,024	7,55,354
3	BANGLADESH SUBMARINE CABLES PLC	2024-25	4.00	40,000	1,60,000
4	APEX FOOTWEAR LIMITED	2025	2.50	84,324	2,10,810
5	BANGLADESH STEEL RE-ROLLING MILLS LIMITED		5.00	2,00,000	10,00,000
6	BSRM STEELS LIMITED		5.00	2,50,000	12,50,000
7	SUMMIT POWER LIMITED		1.05	10,09,790	10,60,280
8	SQUARE PHARMACEUTICALS PLC		12.00	3,43,627	41,23,524
9	SQUARE TEXTILES PLC		3.20	4,00,000	12,80,000
10	CROWN CEMENT PLC		2.10	2,65,000	5,56,500
11	PREMIER CEMENT MILLS PLC		1.00	1,26,010	1,26,010
12	OLYMPIC INDUSTRIES PLC		3.00	1,53,783	4,61,349
13	RENATA PLC		5.50	13,375	73,563
14	MJL BANGLADESH PLC		5.20	5,97,067	31,04,748
15	TITAS GAS TRANSMISSION AND DISTRIBUTION PLC		0.20	7,38,048	1,47,610
16	UNITED POWER GEN. & DIST. CO. LTD.		6.50	13,000	84,500
17	BATA SHOE COMPANY (BD) LIMITED		14.30	4,000	57,200
18	ACME LABORATORIES LTD.		3.50	3,67,225	12,85,288
19	KHULNA POWER COMPANY LIMITED		0.50	1,00,000	50,000
20	BENGAL WINDSOR THERMOPLASTICS PLC		0.50	4,42,109	2,21,055
21	ADVANCED CHEMICAL INDUSTRIES PLC		2.50	2,05,275	5,13,188
22	DOREEN POWER GENERATIONS & SYSTEMS LTD		1.00	1,68,000	1,68,000
23	SAIHAM TEXTILE MILLS LTD.		0.60	90,000	54,000
24	EVINCE TEXTILES LIMITED		0.25	6,17,012	1,54,253
25	GOLDEN HARVEST AGRO INDUSTRIES LTD		0.10	7,25,039	72,504
26	RUNNER AUTOMOBILES PLC		1.00	92,991	92,991
27	JMI HOSPITAL REQUISITE MANUFACTURING LTD		0.50	98,000	49,000
28	QUEEN SOUTH TEXTILE MILLS LTD.		0.05	96,820	4,841
29	SHAHJIBAZAR POWER CO. LTD.		2.00	79,040	1,58,080
30	ENERGYPAC POWER GENERATION PLC		0.20	2,41,500	48,300
31	SILCO PHARMACEUTICALS LIMITED		0.11	1,00,000	11,000
32	GPH ISPAT LTD.		0.50	55,387	27,694
33	RAK CERAMICS (BD) LIMITED	2025	1.00	50,000	50,000
34	GRAMEEN PHONE LTD.	2025	10.50	1,28,823	13,52,642
				Total	**2,01,70,333.00**

ICB Asset Management PLC. Dhaka.

IFIL ISLAMIC MUTUAL FUND-1
DIVIDEND RECEIVABLE
As at March 31, 2026

Annexure 'D'
(Amount in Tk.)

Sl	Company Name		No Share	Div. Per Share	Gross Dividend (BDT)
1	RATANPUR STEEL RE-ROLLING	2019-20	1.00	1,25,000	1,25,000
2	AFC AGRO BIOTECH LTD.	2021-22	0.05	3,13,737	15,687
3	LUB-RREF (BANGLADESH) LIMITED	2022-23	0.20	1,40,000	28,000
4	LUB-RREF (BANGLADESH) LIMITED	2023-24	0.10	1,40,000	14,000
5	AAMRA TECHNOLOGIES LIMITED	2023-24	0.10	1,50,000	15,000
6	RAK CERAMICS (BD) LIMITED	2025	1.00	50,000.00	50,000
7	GRAMEEN PHONE LTD.	2025	10.50	1,28,823.00	13,52,642
				Total	**16,00,328**