Shanta Amanah Shariah Fund

Statement of Financial Position

As at 30 June 2026

Particulars	Notes	Amount in Taka	
		30-Jun-2026	31-Dec-2025
A. Assets			
Investments in Securities (at market price)	3.00	361,793,954	351,565,739
Investment in Government Bond	4.00	180,000,000	-
Advance, deposit and prepayments	5.00	682,475	844,703
Other receivables	6.00	10,162,513	8,255,588
Cash and cash equivalents	7.00	90,332,969	134,381,765
Total Assets		**642,971,911**	**495,047,794**
B. Liabilities			
Unclaimed/Dividend Payable	8.00	164	164
Dividend purification fund	9.00	460,668	460,668
Other Liabilities	10.00	4,894,373	5,103,088
Total Liabilities		**5,355,206**	**5,563,921**
C. Net Assets (A-B)		**637,616,705**	**489,483,874**
D. Owners' Equity			
Unit capital fund	11.00	597,031,500	499,466,360
Unit premium reserve	12.00	62,368,805	57,824,357
Dividend Equalization Fund	13.00	2,810,922	2,810,922
Retained earnings	14.00	(24,594,522)	(70,617,765)
Total		**637,616,705**	**489,483,874**
Net Asset Value (NAV) Per Unit			
At market price	16.00	**10.68**	**9.80**
At cost price	17.00	**10.84**	**10.68**

On behalf of Shanta Amanah Shariah Fund

Chairman, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
Shanta Asset Management Limited

Member Secretary, Trustee
Investment Corporation of Bangladesh

Compliance Officer
Shanta Asset Management Limited

Dated: Dhaka
16-Jul-26

Shanta Amanah Shariah Fund

Statement of Profit or Loss and Other Comprehensive Income

For the Period from 01 January 2026 to 30 June 2026

Particulars	Notes	Amount in Taka			
		1-Jan-2026 to 30-Jun-2026	1-Jan-2025 to 30-Jun-2025	1-Apr-2026 to 30-Jun-2026	1-Apr-2025 to 30-Jun-2025
Revenue					
Gain/(loss) on sale of marketable securities	18.00	2,032,507	(17,877,685)	(1,107,338)	(11,074,169)
Dividend income	19.00	7,148,354	9,385,558	3,974,354	6,047,338
Profit/Interest/Coupon income	20.00	7,032,433	4,939,481	3,761,426	2,095,290
SIP exit fee		18,221	7,035	11,848	3,113
		16,231,515	**(3,545,611)**	**6,640,290**	**(2,928,428)**
Operating Expenses					
Management fees	21.00	3,668,199	4,268,859	1,868,271	2,081,479
Trustee fees	22.00	392,023	369,954	197,729	194,767
Custodian fees	23.00	322,666	277,246	179,194	150,122
BSEC annual fees		243,018	228,095	122,180	114,677
Audit Fee		28,513	28,514	14,335	14,336
Amortization of preliminary and issue expenses	-	-	136,654	-	68,704
Other Expenses (If any)	24.00	163,589	284,651	42,310	60,939
Total Expenses		**4,818,010**	**5,593,974**	**2,424,020**	**2,685,025**
Profit/(Loss) Before Provision During the Period		**11,413,506**	**(9,139,585)**	**4,216,270**	**(5,613,453)**
Add/(Less): (Provision)/Write back of provision during the period	15.00	34,609,737	13,769,615	24,743,734	3,875,955
Net Profit		**46,023,243**	**4,630,030**	**28,960,004**	**(1,737,498)**
Other Comprehensive Income					
Earnings Per Unit (EPU) After Provision During the Period	25.00	**0.77**	**0.09**	**0.43**	**(0.04)**

On behalf of Shanta Amanah Shariah Fund

Chairman, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
Shanta Asset Management Limited

Member Secretary, Trustee
Investment Corporation of Bangladesh

Compliance Officer
Shanta Asset Management Limited

Dated: Dhaka
16-Jul-26

Shanta Amanah Shariah Fund

Statement of Changes in Equity

For the Period from 01 January 2026 to 30 June 2026

Amount in Taka

Particulars	Unit capital fund	Unit premium /Reserve	Dividend Equalization Fund	Retained earnings	Total equity
Opening balance as at 01 January 2026	**499,466,360**	**57,824,357**	**2,810,922**	**(70,617,765)**	**489,483,874**
Unit Sale during the period	232,858,700	-	-	-	232,858,700
Unit Repurchase during the period	(135,293,560)	-	-	-	(135,293,560)
Unit premium reserve during the period	-	5,479,580	-	-	5,479,580
Unit adjustment for unit surrender	-	(935,132)	-	-	(935,132)
Dividend Equalization Reserve	-	-	-	-	-
Net profit/(loss) during the period	-	-	-	11,413,506	11,413,506
Unrealized gain/ loss	-	-	-	34,609,737	34,609,737
Dividend Paid	-	-	-	-	-
Closing balance as at 30 June 2026	**597,031,500**	**62,368,805**	**2,810,922**	**(24,594,522)**	**637,616,705**

Shanta Amanah Shariah Fund

Statement of Changes in Equity

For the Period from 01 January 2025 to 30 June 2025

Amount in Taka

Particulars	Unit capital	Unit premium Reserve	Dividend Equalization Reserve	Retained earnings	Total equity
Opening balance as at 01 January 2025	**479,226,680**	**59,701,485**	**2,600,000**	**(74,624,938)**	**466,903,227**
Unit Sale during the period	40,208,110	-	-	-	40,208,110
Unit Repurchase during the period	(13,795,280)	-	-	-	(13,795,280)
Unit premium reserve during the period	-	(1,059,454)	-	-	(1,059,454)
Unit adjustment for unit surrender	-	253,207	-	-	253,207
Net profit/(loss) during the period	-	-	-	(9,139,584)	(9,139,584)
Unrealized gain/(loss) Right Option				6,281,931	6,281,931
Unrealized gain/ loss	-	-	-	7,487,685	7,487,685
Closing balance as at 30 June 2025	**505,639,510**	**58,895,239**	**2,600,000**	**(69,994,907)**	**497,139,842**

On behalf of Shanta Amanah Shariah Fund

Chairman, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
Shanta Asset Management Limited

Member Secretary, Trustee
Investment Corporation of Bangladesh

Sakhawat

Compliance Officer
Shanta Asset Management Limited

Dated: Dhaka
16-Jul-26

Shanta Amanah Shariah Fund

Statement of Cash Flow

For the Period from 01 January 2026 to 30 June 2026

Particulars	Notes	Amount in Taka	
		1-Jan-2026 to 30-Jun-2026	1-Jan-2025 to 30-Jun-2025
A. Cash Flows from Operating Activities			
Gain on sale of securities	Annexure-B	2,032,507	(17,877,685)
Dividend income received in cash	26.00	9,302,810	14,747,069
Profit income realized in cash	27.00	2,981,714	3,077,148
Payment made for expenses	28.00	(5,415,614)	(5,153,465)
Other (If any)		18,221	7,035
Net cash flows from/(used in) operating activities		**8,919,639**	**(5,199,899)**
B. Cash Flows from Investing Activities			
Purchase of Securities	Annexure-C	(291,130,438)	(159,196,410)
Sale of securities (at Cost)	Annexure-B	135,511,961	65,040,949
Deposit in Brokerage		(0)	-
Net cash flows from/(used in) investing activities		**(155,618,477)**	**(94,155,461)**
C. Cash Flows from Financing Activities			
Proceeds from issuance of units	29.00	97,565,140	26,412,830
Payments made for re-purchase of units	30.00	4,544,448	(806,246)
Receivable/Payable to investor	31.00	540,455	303,472
Net cash flows from/(used in) financing activities		**102,650,043**	**25,910,056**
D. Net Cash Inflows/Outflows during the period (A+B+C)		**(44,048,795)**	**(73,445,304)**
E. Cash and cash equivalents at the beginning during the period		134,381,765	147,049,324
F. Cash and cash equivalents at the end of the period (D+E)		**90,332,970**	**73,604,020**
Net Operating Cash Flows Per Unit (NOCFU)	32.00	**0.15**	**(0.10)**

On behalf of Shanta Amanah Shariah Fund

Chairman, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
Shanta Asset Management Limited

Member Secretary, Trustee
Investment Corporation of Bangladesh

Compliance Officer
Shanta Asset Management Limited

Dated: Dhaka
16-Jul-26

Shanta Amanah Shariah Fund
Notes to Financial Statements
As at and for the year ended June 30, 2026

1.0 Legal status and nature of business

Shanta Amanah Shariah Fund was established under a trust deed executed on June 11, 2018 between Shanta Asset Management Limited as 'Sponsor' and Investment Corporation of Bangladesh (ICB) as 'Trustee'. The Fund has received Registration Certificate from Bangladesh Securities and Exchange Commission (BSEC) on July 10, 2018 under the Securities and Exchange Commission Act-1993, Securities and Exchange Commission (Mutual fund) rules 2001.

Shanta Asset Management Ltd (SAML) is acting as the Sponsor and Asset Manager of Shanta Amanah Shariah Fund. Shanta Asset Management Limited (SAML) was incorporated on December 30, 2014 and received license from BSEC on November 26, 2015 with the aim of setting higher standards in investment management arena.

The Fund is an open ended mutual fund with a perpetual life. Institutional, local & foreign individual, resident & non-resident investors are eligible to invest in this Fund. The initial target size of the Fund was BDT 300,000,000 (Taka Thirty Crore) only divided into 30,000,000 (Three Crore) Units of BDT 10 (Taka Ten) each. Size of the Fund will be increased from time to time by the Asset Manager subject to approval of the Trustee and with due intimation to the BSEC.

2.0 Significant Accounting Policies

2.1 Basis of preparation of accounts

These financial statements have been prepared under historical cost convention in accordance with Generally Accepted Accounting Principles as laid down in the International Accounting Standards (IASs)/International Financial Reporting Standards (IFRSs), applicable to the Fund so far adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) as Bangladesh Accounting Standards (BASs)/Bangladesh Financial Reporting Standards and also in compliance with requirements of Securities and Exchange Commission (Mutual fund) rules 2025.

2.2 Investment

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

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

2.2.1 Valuation of investments

Listed securities (other than Mutual Fund) has been valued at 'Fair Value Through Profit or Loss' as per Securities and Exchange Commission (Mutual Fund) Rules, 2025 and related unrealized loss and right back of unrealized loss has been charged in the Statement of Profit or Loss and unrealized gain has been recognized in other comprehensive income through in the Statement of changes in equity. Mutual Fund securities are valued as per SRO No. SEC/CMRRCD/2009-193/172 dated June 30, 2015; and

The market value of listed securities are valued at closing quoted market price on the prime stock exchanges on the date of valuation ie, on June 30, 2026.

Shanta Asset Management Limited

2.3 Unrealised gain in marketable investment

Unrealised gain in marketable investment as at June 30, 2026.

2.4 Issue and Formation Expenses

Issue and formation expenses represent expenditure incurred prior to commencement of operations and establishment of the Fund. These costs are amortised within seven years' tenure.

2.5 Taxation

No provision for corporate income tax is required to be made in this accounts since income of this Fund is exempted from income tax under Sixth Schedule, Part 1, Para 10(Ka), of the Income Tax Act, 2023.

2.6 Pricing of units

Units issued are recorded at the offer price, determined by the management of the Company for the applications received during business hours on that date/week. The offer price represents the net asset value per unit as of the close of the business day of each week. Units redeemed are recorded at the redemption price. The redemption price represents net asset value.

2.7 Dividend policy

Being an 'Income Fund', the Fund shall distribute at least 50% of realized 'Annual Income' of the Fund as dividend in Bangladeshi Taka or CIP (if requested by the investor) only net of provisions in

2.8 Management fee

Shanta Asset Management Ltd, the asset manager of the Fund is to be paid annual management fees on weekly average net asset value (NAV) as per Rule 77 of the Securities Exchange and Commission (Mutual fund) rules 2025, and Trust Deed at the following rates:

NAV (Taka)	Rate (%)
Not exceeding Taka 5 crore	2.00%
Exceeding Taka 5 crore and up to Taka 20 crore	1.50% on additional amount
Exceeding Taka 20 crore and up to Taka 25 crore	1.25% on additional amount
Exceeding Taka 25 crore and up to Taka 150 crore	1.00% on additional amount
Exceeding Taka 150 crore	0.75% on additional amount

2.9 Trusteeship fee

The Fund shall pay an annual Trusteeship Fee of 0.15% of the Net Asset Value (NAV) of the Fund on semi-annual in advance basis, during the life of the Fund or as may be agreed upon from time to time between the parties.

2.10 Custodian fee

The Fund shall pay to the Custodian a safe keeping fee @ 0.15 % of balance securities held by the Fund calculated on the basis of average month end value per annum. Any out of pocket expenses may be applicable to the Fund operation from time to time.

2.11 Fund Registration and Annual Fee

The Fund has paid BDT 600,000 (Taka six lac) only to the Bangladesh Securities and Exchange Commission as registration fee. In addition, the Fund will have to pay at the rate of 0.10 percent of the Fund value or BDT 50,000 (Taka fifty thousand), whichever is higher, as annual fee in terms of the Securities and Exchange Commission (Mutual fund) rules 2025.



2.12 Revenue recognization

Gains/losses arising on sale of investment are included in the Revenue Account on the date at which the transaction takes place. Dividend and interest income are recognised on accrual basis.

2.13 Deviation from standard

As per paragraph 69 of IAS-38, any start-up, pre-opening, and pre-operating costs must be charged to expense when incurred. But as per Securities and Exchange Commission (Mutual Fund) Rules 2025, the company may be deferred preliminary expenses, development cost to future periods. Under this circumstances management have decided to follow Securities and Exchange Commission (Mutual Fund) Rules 2025 and amortize preliminary expenses and pre-operating expenses among seven years.

2.14

The Fund identifies the portion of income from non-Shariah-compliant sources, such as interest, within investee companies' total revenue and excludes this from dividend income received. The resulting purification amount is recognized as an expense and transferred to a separate account for donation to approved charitable causes, ensuring full Shariah compliance.

Shanta Asset Management Limited

Shanta Amanah Shariah Fund

Notes to the Financial Statements

For the Period from 01 January 2026 to 30 June 2026

		Amount in Taka	
		30-Jun-2026	31-Dec-2025
3.00	**Investments (at market price)**		
	Investments in Listed Securities (Annexure- A)	361,793,954	351,565,739
	Investment in Non-Listed securities (IPO)	-	-
		361,793,954	**351,565,739**
4.00	**Investment in Government Bond**		
	Name of Instrument	Total Market Value	Total Market Value
	Government Sukuk (Annexure-A)	180,000,000	-
		180,000,000	**-**
5.00	**Advance, deposit and prepayments**		
	Annual fees to BSEC	247,046	490,064
	Annual fees to CDBL	21,450	-
	Trustee fees-ICB	413,979	354,639
		682,475	**844,703**
6.00	**Other receivables**		
	Accrued bank interest-SND (Annexure-E)	3,790,817	2,982,000
	Dividend Receivable (Annexure-D)	3,101,132	5,255,588
	Government Sukuk	3,241,564	-
	Receivable form Investors	29,000	18,000
		10,162,513	**8,255,588**
7.00	**Cash and cash equivalents**		
	Main Bank Accounts (N:5.01)	88,631,968	88,857,848
	Non-SIP Bank Accounts (N:5.02)	4,657	4,657
	SIP Bank Accounts (N:5.03)	1,696,344	985,721
	Brokerage Accounts (N:5.04)	0	44,533,538
	Total	**90,332,969**	**134,381,765**

Shanta Asset Management Limited

Shanta Amanah Shariah Fund

Notes to the Financial Statements

For the Period from 01 January 2026 to 30 June 2026

7.01	**Bank accounts (Main):**			
	Dhaka Bank PLC,Islamic Banking Branch	2141550002449	88,631,968	88,855,869
	AL-Arafah Islami Bank Ltd., Mohakhali Branch	1261220000228	0	1,979
			88,631,968	88,857,848
7.02	**Bank accounts (Non-SIP):**			
	AL-Arafah Islami Bank Ltd., Mohakhali Branch	1261220000375	4,657	4,657
7.03	**Bank accounts (SIP):**			
	Standard Chartered Bank, Gulshan branch	02130949401	1,696,344	985,721
7.04	**Brokerage Accounts :**			
	Shanta Securities Limited	S0002	0	350
	BRAC EPL Stock brokerage Limited	IB102	-	17,844,139
	IDLC Securities Limited	C710	0	26,689,049
	Total		**0**	**44,533,538**
8.00	**Unclaimed/Dividend Payable**			
	Opening Balance		164	164
	Closing Balance (6.01)		**164**	**164**

		Amount in Taka	
		June 30, 2026	**December 31, 2025**
8.01	**Breakup of unclaimed/ dividend payable**	-	-
	Unclaimed Dividend 2023	164	164
	Total	**164**	**164**
9.00	**Dividend purification fund (Interest against dividend income)**		
	Opening Balance	460,668	-
	Add: Addition for the Period	-	460,668
	Total	**460,668**	**460,668**
	Dividend Purification Fund is calculated on an annual basis		
10.00	**Other Liabilities**		
	Management fees	3,668,200	4,393,379
	Custodian fee	326,204	331,633
	Audit fees	27,763	56,750
	VAT & TDS payable	-	575
	Payable to investor	694,624	142,651
	Bank Credit Unidentified	177,582	178,100
		4,894,373	**5,103,088**



Shanta Amanah Shariah Fund

Notes to the Financial Statements

For the Period from 01 January 2026 to 30 June 2026

11.00 Unit capital fund		
Opening balance as at 01 January 2026	**499,466,360**	**479,226,680**
Add: New subscription of 23,285,870.00 units of Tk. 10 each	232,858,700	99,035,260
Less: Surrendered of 13,529,356.00 units of Tk. 10 each	135,293,560	78,795,580
Closing balance as at 30 June 2026	**597,031,500**	**499,466,360**
Details of Unit Holding Position as on Reporting Date (%)		
Sponsor	2%	2%
Institution	31%	31%
Individual	67%	67%
Total	**100%**	**100%**
12.00 Unit premium reserve		
Opening balance	**57,824,357**	**59,701,485**
Add: Unit premium during the period	5,479,580	(112,583)
Less: adjustment for unit surrender	935,132	1,764,545
Closing balance	**62,368,805**	**57,824,357**
13.00 Dividend Equalization Fund		
Opening balance	**2,810,922**	**2,600,000**
Add: Transfer During the Period	-	210,922
Closing balance	**2,810,922**	**2,810,922**
14.00 Retained Earnings		
Opening balance	**(70,617,765)**	**(74,625,274)**
Add: Net Income During the Period	11,413,506	5,600,614
Less: Unrealized Gain/Loss	34,609,737	(1,382,183)
Closing balance	**(24,594,523)**	**(70,617,765)**
15.00 (Provision)/Write back of provision for diminution in value of marketable securities		
Opening balance	**(43,907,516)**	**(42,525,332)**
Add: (Provision)/Write back of provision during the period	34,609,737	(1,382,183)
Total unrealized gain/(loss) during the period	**(9,297,779)**	**(43,907,516)**

	Amount in Taka	
	January 1, 2025 to June 30, 2026	**January 1, 2025 to December 31, 2025**
16.00 Net Asset Value (NAV) per unit at market price		
Total asset value at market price	642,971,911	495,047,795
Less: Liability for expenses	5,355,206	5,563,921
Net Asset Value (NAV)	637,616,705	489,483,874
Number of units	59,703,150	49,946,636
NAV per unit at market price	**10.68**	**9.80**
17.00 Net Asset Value (NAV) per unit at cost price		
Total net asset value at market price	637,616,705	489,483,874
Add/Less: Unrealized loss/Gain on securities during the period	9,297,779	43,907,516
Net Asset Value (NAV)	646,914,484	533,391,390
Number of units	59,703,150	49,946,636
NAV per unit at cost price	**10.84**	**10.68**

Shanta Asset Management Limited

Shanta Amanah Shariah Fund

Notes to the Financial Statements

For the Period from 01 January 2026 to 30 June 2026

		Amount in Taka	
		January 1, 2026 to June 30, 2026	January 1, 2025 to June 30, 2025
18.00	**Gain/(Loss) on sale of marketable securities (Annexure-B)**	2,032,507	(17,877,685)
19.00	**Dividend income (Annexure-D)**	7,148,354	9,385,558
20.00	**Profit income (Annexure-E)**	7,032,433	4,939,481
21.00	**Management Fee (Annexure-F)**	3,668,199	4,268,859
22.00	**Trustee Fee (Annexure-G)**	392,023	369,954
23.00	**Custodian Fee (Annexure-G)**	322,666	277,246
24.00	**Other Expense:**		
	Bank charges & Excise duty	6,995	29,841
	CDBL Annual Fee	4,550	-
	Publicity expenses	65,780	183,644
	BO & CDBL fee	35,610	37,035
	CDBL data connectivity	10,654	9,132
	Shariah board advisory fee	40,000	25,000
	Total	**163,589**	**284,651**
25.00	**Earnings per unit**		
	Net Profit/(Loss) After Provision During the Period	**46,023,243**	**4,630,030**
	Number of units	59,703,150	50,563,951
	Earnings Per Unit (EPU) After Provision During the Period	**0.77**	**0.09**

Shanta Asset Management Limited

Shanta Amanah Shariah Fund

Notes to the Financial Statements

For the Period from 01 January 2026 to 30 June 2026

26.00 Dividend income received in cash		
Dividend Income from Investment in Securities	7,148,354	9,385,558
Add: Previous year Dividend Receivable	5,255,588	9,549,044
Less: Current year Dividend Receivable	3,101,132	4,187,533
	9,302,810	14,747,069
27.00 Profit Income realized in cash		
Profit Income on Bank Deposits and Bonds	7,032,433	4,939,481
Add: Openning/Previous year Profit Receivable on MTDR & Bonds	2,982,000	3,068,792
Less: Closing/Current year Profit Receivable on MTDR & Bonds	7,032,381	4,931,126
	2,982,052	3,077,148
28.00 Payment made for expenses:		
Total Expenses	4,818,010	5,593,974
Less: Last year Preliminary Expenses	-	136,654
Add: Previous year Operating Expenses payable (N: 27.01) (excluding payable to investors	4,781,999	3,888,962
Less: Current year Operating Expenses payable (N: 27.02) (excluding payable to investors	4,022,167	4,192,816
Add: Current year Advance, deposit and prepayment (excluding brokerage deposit)	682,475	
Less: Last year Advance, deposit and prepayment (excluding brokerage deposit)	844,703	
	5,415,614	**440,509**
28.01 Previous year Operating Expenses payable		
Current Liabilities (Previous Year)	4,960,437	4,704,650
Less: Advance Payment of Fees, Tax & Suspense's	844,703	815,688
	4,115,734	3,888,962
28.02 Current year Operating Expenses payable		
Current Liabilities (Current Year)	4,199,749	4,776,747
Less:Last year adjustment	-	-
Less: Advance Payment of Fees, Tax & Suspense's	661,025	583,930
	3,538,724	4,192,816
29.00 Proceeds from issuance of units:	97,565,140	26,412,830
30.00 Payments made for re-purchase of units:	4,544,448	(806,246)

Shanta Asset Management Limited

Shanta Amanah Shariah Fund

Notes to the Financial Statements

For the Period from 01 January 2026 to 30 June 2026

31.00 Receivable/Payable to investor

Previous year Receivable form Investors	18,000	11,000
Less: Current year Receivable form Investors	29,000	51,000
Add: Current year Payable to investor	694,624	-
Less: Previous year Payable to investor	142,651	349819
Add: Current year Bank Credit Unidentified	177,582	693,291
Less: Previous year Bank Credit Unidentified	178,100	-
Total	**540,455**	**303,472**

32.00 Net Operating Cash Flows Per Unit (NOCFU)

Net cash inflows/(outflows) from operating activities	8,919,639	(5,199,899)
Number of units	59,703,150	50,563,951
Net operating cash flow per unit	**0.15**	**(0.10)**

On behalf of Shanta Amanah Shariah Fund

Chairman, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
Shanta Asset Management Limited

Member Secretary, Trustee
Investment Corporation of Bangladesh

Compliance Officer
Shanta Asset Management Limited

Shanta Amanah Shariah Fund

As at 30 June 2026

Portfolio

Annexure-A

I. Investments in Capital Market Securities (Listed)

Sl.No.	Sectors Name	Name of the Companies	Number of Securities	Average Cost Price	Total Acquisition Cost	Market Price	Total Market Value	Excess / (Deficit)	% of Total Assets at Cost
1	Telecomunication	Grameenphone Ltd.	170,264	287.95	49,028,178	259.60	44,200,534	(4,827,643)	7.51%
2		Bangladesh Submarine Cables PLC.	236,886	135.89	32,190,278	157.50	37,309,545	5,119,267	4.93%
		Sub-Total	**407,150**		**81,218,456**		**81,510,079**	**291,624**	
3	Miscellaneous	Berger Paints Bangladesh Ltd.	34,726	1,430.18	49,664,394	1,427.70	49,578,310	(86,084)	7.61%
		Sub-Total	**34,726**		**49,664,394**		**49,578,310**	**(86,084)**	
4	Household & Personal Products	Reckitt Benckiser (Bangladesh) PLC	14,014	3,592.29	50,342,330	3,369.20	47,215,969	(3,126,361)	7.72%
		Sub-Total	**14,014**		**50,342,330**		**47,215,969**	**(3,126,361)**	
5	Pharmaceuticals & Chemicals	Beximco Pharmaceuticals PLC.	457,128	122.72	56,099,102	140.60	64,272,197	8,173,094	8.60%
6		Renata PLC	90,000	509.01	45,811,091	456.00	41,040,000	(4,771,091)	7.02%
		Sub-Total	**547,128**		**101,910,193**		**105,312,197**	**3,402,003**	
8	Cement	Heidelberg Materials Bangladesh PLC.	144,848	223.70	32,402,226	240.30	34,806,974	2,404,748	4.97%
		Sub-Total	**144,848**		**32,402,226**		**34,806,974**	**2,404,748**	
Total			**1,147,866**		**315,537,600**		**318,423,530**	**2,885,930**	

II. Listed Bond

Sl. No.	Sectors Name	Name of the Companies	No. of Shares	Average cost per share	Total acquisition cost	Market Price per share	Total Market Value	% of Total Portfolio Value at Cost/Market	% of Total Assets at Cost
1	Corporate Sukuk	AIBL Mudaraba Perpetual Bond	6,348	4,999.71	31,738,181	3,900.00	24,757,200	(6,980,981)	4.86%
2		IBBL Mudaraba Perpetual Bond	5,838	1,003.91	5,860,852	664.50	3,879,351	(1,981,501)	0.90%
3		IBBL 2nd Perpetual Mudaraba Bond	3,591	5,000.03	17,955,100	4,103.00	14,733,873	(3,221,227)	2.75%
		Sub-Total	**15,777**		**55,554,133**		**43,370,424**	**(12,183,709)**	
Total			**15,777**		**55,554,133**		**43,370,424**	**(12,183,709)**	
Grand Total			**1,163,643**		**371,091,732**		**361,793,954**	**(9,297,779)**	

II. Listed Bond

Sl. No.	Sectors Name	Name of Instrument	No. of Shares	Average cost per Units	Total acquisition cost	Market Price per share	Total Market Value	% of Total Portfolio Value at Cost/Market	% of Total Assets at Cost
1	Government Sukuk	BDS093302072	500,000	100.00	50,000,000	100.00	50,000,000	-	7.66%
2		BDS093303072	1,000,000	100.00	100,000,000	100.00	100,000,000		15.33%
3		BDS090905275	300,000	100.00	30,000,000	100.00	30,000,000		4.60%
		Sub-Total	**1,800,000**		**180,000,000**		**180,000,000**	-	
Grand Total			**2,963,643**		**551,091,732**		**541,793,954**	-	

Shanta Asset Management Limited

Shanta Amanah Shariah Fund

For the Period from 01 January 2026 to 30 June 2026

Gain/(Loss) on sale of marketable securities

Annexure-B

S.L	Company Name	Share Quantity	Average Cost Price	Total Cost Value	Average Sales Price	Total Sales Value	Gain/(Loss)
1	ROBI	1,120,000	29.37	32,890,096	30.07	33,675,456	785,360
2	SQURPHARMA	42,395	219.37	9,300,390	219.83	9,319,602	19,213
3	LHB	613,041	53.63	32,878,342	52.15	31,969,168	(909,174)
4	IBNSINA	164,551	289.34	47,610,615	320.08	52,669,344	5,058,729
5	HEIDELBCEM	6,431	223.15	1,435,079	255.97	1,646,113	211,034
6	IBBLPBOND	11,353	1,003.91	11,397,440	727.98	8,264,785	(3,132,655)
	Total	**1,957,771**		**135,511,961**		**137,544,468**	**2,032,507**

Shanta Asset Management Limited

Shanta Amanah Shariah Fund

For the Period from 01 January 2026 to 30 June 2026

Investment in Securities

Annexure-C

S.L	Company Name	Number of Shares	Average Cost Price	Amount	Commission	Total cost
1	BSCPLC	236,886	135.89	32,132,440	57,838	32,190,278
2	BXPHARMA	457,128	122.72	55,998,305	100,797	56,099,102
3	GP	87,100	244.68	21,272,917	38,291	21,311,209
4	HEIDELBCEM	6,500	235.36	1,527,100	2,749	1,529,849
Total		**787,614**		**110,930,763**	**199,675**	**111,130,438**

Investment in Govesment Securities

S.L	Name of Instrument	No. of Units	Cost Price	Total acquisition cost
1	BDS093302072	500,000	100.00	50,000,000
2	BDS093303072	1,000,000	100.00	100,000,000
3	BDS090905275	300,000	100.00	30,000,000
	Total			180,000,000

Total Investment			**291,130,438**

Shanta Asset Management Limited

Shanta Amanah Shariah Fund

For the Period from 01 January 2026 to 30 June 2026

Dividend income

Annexure-D

Dividend income:

S.L	Company Name	Number of Shares	Record Date	Face Value Per Share	Cash Dividend %	Cash Dividend
1	AIBLPBOND	6,348	30-Dec-25	5,000.00	10.00%	3,174,000
2	GP	83,164	03-Mar-26	10.00	105.00%	873,222
3	HEIDELBCEM	144,848	20-May-26	10.00	11.00%	159,333
4	RECKITTBEN	14,014	21-May-26	10.00	1730.00%	2,424,422
5	IBBLPBOND	6,954	21-May-26	1,000.00	7.44%	517,378
Total						**7,148,354**

Dividend Receivable:

S.L	Company Name	Number of Shares	Record Date	Face Value Per Share	Cash Dividend %	Cash Dividend Receivable
1	HEIDELBCEM	144,848	20-May-26	10.00	11.00%	159,333
	RECKITTBEN	14,014	21-May-26	10.00	1730.00%	2,424,422
	IBBLPBOND	6,954	21-May-26	1,000.00	7.44%	517,378
Total						**3,101,132**

Shanta Asset Management Limited

Shanta Amanah Shariah Fund

For the Period from 01 January 2026 to 30 June 2026

Profit Income

Annexure-E

Profit on Bank Deposit

Sl No.	Fund Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Interest Amount
1	Shanta Amanah Shariah Fund	Al-Arafah Islami Bank Ltd	Mohakhali	1261220000228	SND	8.00%	53
2	Shanta Amanah Shariah Fund	Al-Arafah Islami Bank Ltd	Mohakhali	1261220000375	SND	8.00%	182
3	Shanta Amanah Shariah Fund	Standard Chartered Bank	Gulshan	02130949401	SND	0.05%	-
4	Shanta Amanah Shariah Fund	Dhaka Bank PLC	Islamic Banking	2141550002449	SND	7.00%	3,790,634
Sub-Total							3,790,869

Profit on MTDR

Sl No.	Name of Instrument	Issuer Company	Branch	Instrument Number	Value	Rate (%)	Interest on TDR
1							
Sub-Total							-

Coupon on Bond

Sl No.	Name of Instrument	Issuer Company	Instrument Number	Maturity Date	Face Value	Rate (%)	Interest on TDR
Sub-Total							

Coupon on Government Treasury Bill

Sl No.	Name of Instrument	Particulars	Value	Rate (%)	Coupon on G-T-Bill
1	BDS093302072	7Y Government Sukuk BDS093302072`	50,000,000		1,869,614
	BDS093303072	7Y Government Sukuk BDS093302072`	100,000,000		1,356,522
	BDS090905275	9 M Government Sukuk BDS090905275`	30,000,000		15,429
Sub-Total					3,241,564

Grand Total	7,032,433

Profit Receivable

Profit Receivable on Bank Deposit

Sl No.	Fund Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Interest Amount
	Shanta Amanah Shariah Fund	Al-Arafah Islami Bank Ltd	Mohakhali	1261220000228	SND	8.00%	1
	Shanta Amanah Shariah Fund	Al-Arafah Islami Bank Ltd	Mohakhali	1261220000375	SND	8.00%	182
	Shanta Amanah Shariah Fund	Standard Chartered Bank	Gulshan	02130949401	SND	0.05%	-
1	Shanta Amanah Shariah Fund	Dhaka Bank PLC	Islamic Banking	2141550002449	SND	7.00%	3,790,634
Sub-Total							3,790,817

Profit Receivable on MTDR

Sl No.	Name of Instrument	Issuer Company	Branch	Instrument Number	Value	Rate (%)	Interest on TDR
Sub-Total							

Coupon Receivable on Bond

Sl No.	Name of Instrument	Issuer Company	Instrument Number	Maturity Date	Face Value	Rate (%)	Interest on TDR
Sub-Total							

Coupon Receivable on Government Treasury Bill

Sl No.	Name of Instrument	Particulars	Value	Rate (%)	Coupon on G-T-Bill
Sub-Total					

Grand Total	

Shanta Asset Management Limited

Shanta Amanah Shariah Fund

For the Period from 01 January 2026 to 30 June 2026

Annexure F

Management Fees Calculation:	
Date	**Daily Average NAV at Market**
2026-01-01	498,663,098
2026-01-02	498,659,623
2026-01-03	498,675,624
2026-01-04	499,309,792
2026-01-05	499,780,718
2026-01-06	499,658,699
2026-01-07	500,186,034
2026-01-08	500,975,381
2026-01-09	500,970,383
2026-01-10	500,998,007
2026-01-11	501,878,371
2026-01-12	499,031,857
2026-01-13	499,542,196
2026-01-14	500,668,582
2026-01-15	501,432,034
2026-01-16	501,427,014
2026-01-17	501,455,891
2026-01-18	509,023,849
2026-01-19	514,038,088
2026-01-20	514,927,418
2026-01-21	514,090,052
2026-01-22	514,101,269
2026-01-23	514,096,198
2026-01-24	514,124,782
2026-01-25	512,679,105
2026-01-26	514,307,211
2026-01-27	517,763,801
2026-01-28	519,051,054
2026-01-29	520,471,761
2026-01-30	520,466,671
2026-01-31	520,498,915
2026-02-01	524,390,628
2026-02-02	528,165,154
2026-02-03	528,255,579
2026-02-04	528,250,325
2026-02-05	526,011,091
2026-02-06	526,005,908
2026-02-07	526,042,286
2026-02-08	526,024,053
2026-02-09	530,931,900



2026-02-10	530,009,616
2026-02-11	530,017,510
2026-02-12	530,051,499
2026-02-13	530,085,487
2026-02-14	530,121,432
2026-02-15	534,046,618
2026-02-16	533,065,649
2026-02-17	534,609,498
2026-02-18	531,508,215
2026-02-19	529,879,849
2026-02-20	529,887,719
2026-02-21	529,923,528
2026-02-22	529,524,120
2026-02-23	531,194,733
2026-02-24	529,818,969
2026-02-25	529,552,724
2026-02-26	530,432,123
2026-02-27	530,439,984
2026-02-28	530,475,519
2026-03-01	526,563,744
2026-03-02	527,138,546
2026-03-03	512,806,312
2026-03-04	512,888,897
2026-03-05	510,299,768
2026-03-06	510,307,930
2026-03-07	510,342,854
2026-03-08	502,522,906
2026-03-09	507,262,141
2026-03-10	513,199,569
2026-03-11	513,723,312



2026-03-12	516,635,883
2026-03-13	516,669,634
2026-03-14	516,703,385
2026-03-15	514,313,720
2026-03-16	519,076,713
2026-03-17	519,110,504
2026-03-18	519,144,294
2026-03-19	519,178,084
2026-03-20	519,211,874
2026-03-21	519,245,664
2026-03-22	519,279,454
2026-03-23	519,313,243
2026-03-24	519,216,249
2026-03-25	517,883,343
2026-03-26	517,918,369
2026-03-27	517,953,395
2026-03-28	517,988,420
2026-03-29	515,073,783
2026-03-30	514,883,949
2026-03-31	512,727,253
2026-04-01	515,259,064
2026-04-02	514,368,296
2026-04-03	514,386,202
2026-04-04	514,404,108
2026-04-05	508,739,896
2026-04-06	509,237,103
2026-04-07	512,895,337
2026-04-08	520,515,617
2026-04-09	517,389,958
2026-04-10	517,417,379
2026-04-11	517,444,800
2026-04-12	516,943,225
2026-04-13	515,745,181
2026-04-14	515,772,707
2026-04-15	516,985,749
2026-04-16	516,363,263
2026-04-17	516,390,753
2026-04-18	516,418,244
2026-04-19	516,328,415
2026-04-20	515,800,256
2026-04-21	518,416,237
2026-04-22	519,798,072
2026-04-23	520,293,410
2026-04-24	520,321,453
2026-04-25	520,349,496
2026-04-26	519,374,190
2026-04-27	517,637,603
2026-04-28	516,833,617
2026-04-29	517,842,292
2026-04-30	516,988,975
2026-05-01	517,017,319
2026-05-02	517,045,663
2026-05-03	514,528,906



2026-05-04	515,174,633
2026-05-05	519,864,911
2026-05-06	517,810,073
2026-05-07	520,193,081
2026-05-08	520,218,666
2026-05-09	520,244,250
2026-05-10	519,282,795
2026-05-11	518,551,182
2026-05-12	520,345,903
2026-05-13	521,677,222
2026-05-14	521,431,048
2026-05-15	521,468,695
2026-05-16	521,506,342
2026-05-17	520,760,725
2026-05-18	520,918,613
2026-05-19	522,738,652
2026-05-20	522,997,544
2026-05-21	525,319,222
2026-05-22	525,357,546
2026-05-23	530,249,746
2026-05-24	534,785,064
2026-05-25	534,827,049
2026-05-26	534,869,034
2026-05-27	534,911,019
2026-05-28	534,953,004
2026-05-29	534,994,988
2026-05-30	535,036,973
2026-05-31	535,078,957
2026-06-01	535,565,138
2026-06-02	538,910,340
2026-06-03	542,132,393
2026-06-04	542,990,240
2026-06-05	543,033,579
2026-06-06	543,076,918
2026-06-07	548,219,669
2026-06-08	547,335,936
2026-06-09	548,093,552
2026-06-10	550,894,165
2026-06-11	552,550,350
2026-06-12	552,594,555
2026-06-13	552,638,760
2026-06-14	559,055,711
2026-06-15	562,669,373
2026-06-16	565,048,225
2026-06-17	568,432,991
2026-06-18	576,239,014
2026-06-19	576,289,635
2026-06-20	576,340,256
2026-06-21	584,121,056
2026-06-22	584,150,390
2026-06-23	589,939,744
2026-06-24	597,567,645
2026-06-25	601,709,618



2026-06-26				601,763,230
2026-06-27				601,816,842
2026-06-28				616,033,908
2026-06-29				625,142,507
2026-06-30				641,340,493
Daily Weighted Average NAV				**527,219,748**
Daily Weighted Average NAV			**Fee %**	
Management fees Calculation for the Period	50,000,000	50,000,000	2.00%	1,000,000
	200,000,000	200,000,000	1.50%	3,000,000
	250,000,000	250,000,000	1.25%	3,125,000
	1,500,000,000	27,219,748	1.00%	272,197
	Balance	-	0.75%	-
	Total	**527,219,748**		
		Total Management Fee		**7,397,197**

For the Period from 01 January 2026 to 30 June 2026 **3,668,199**

Shanta Asset Management Limited

Shanta Amanah Shariah Fund

For the Period from 01 January 2026 to 30 June 2026

Annexure G

Trustee Fees Calculation:	
NAV	**641,340,493**
Openning	**354,639**
Add (Lss): Advance Trustee fees	451,363
Trustee fee during the period@.15%	392,023
Remaining advance Trustee fees	**413,979**

Custodian Fees calculation:	
January	44,903
February	48,102
March	50,469
April	51,053
May	60,416
June	67,724
Custodian fee	**322,666**

BSEC fees Calculation:	
Opening balance as at 01 January 2026	**490,064**
BSEC annual fees amortized for the period	243,018
Paid for 2026	0
Remaining advance BSEC fees	**247,046**

Shanta Asset Management Limited