

**NAM IBBL Islamic Unit Fund**  
**Statement of Financial Position (Un-Audited)**  
As at September 30, 2018

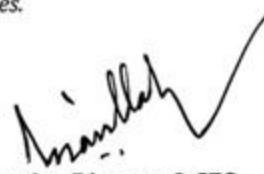
**Amount in BDT**

Particulars	Note	September 30, 2018	June 30, 2018
<b>ASSETS</b>			
Marketable Investment -at Cost	3.00	147,302,801	136,016,863
Accounts Receivables	4.00	7,173,108	10,439,315
Advance, Deposits and Prepayments	5.00	312,217	163,633
Preliminary and Issue Expenses	6.00	4,749,321	4,957,586
Cash & Cash Equivalents	7.00	19,527,689	28,112,416
<b>Total Assets:</b>		<b>179,065,136</b>	<b>179,689,813</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Unit Capital	8.00	168,937,941	161,010,000
Premium Reserve		102,000	102,000
Market Risk Reserve		4,970,000	4,970,000
Retained Earnings	9.00	1,944,521	13,483,500
<b>Total Equity:</b>		<b>175,954,463</b>	<b>179,565,500</b>
<b>Current Liabilities</b>			
Accounts Payable	10.00	3,110,674	124,313
		<b>3,110,674</b>	<b>124,313</b>
<b>Total Liabilities:</b>		<b>3,110,674</b>	<b>124,313</b>
<b>Total Equity &amp; Liabilities:</b>		<b>179,065,136</b>	<b>179,689,813</b>
<b>Net Asset Value (NAV) per unit:</b>			
At cost	11.00	10.41	11.15
At Market Price	12.00	10.06	10.12

*The Financial Statements should be read in conjunction with annexed notes.*



**Chairman (Trustee)**  
Investment Corporation of Bangladesh



**Managing Director & CEO**  
National Asset Management Ltd

**Dated:** October 24, 2018

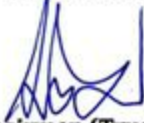
**Place:** Dhaka



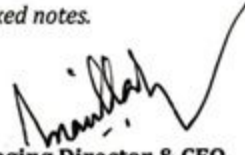
**NAM IBBL Islamic Unit Fund**  
**Statement of Comprehensive Income (Un-audited)**  
For the period ended September 30, 2018

Particulars	Note	Amount in BDT	
		July 01, 2018 to Sep. 30, 2018	August 02, 2017 to Sep. 30, 2017
<b>INCOME</b>			
Gain on sale of Marketable Securities	13.00	2,056,273	4,000,276
Profit from Bank Deposit and MTDR	14.00	394,171	3,002,785
Dividend Income	15.00	680,000	-
<b>Total Income :</b>		<b>3,130,444</b>	<b>7,003,061</b>
<b>EXPENDITURES</b>			
Management Fees	16.00	899,703	578,291
Trustee Fees	17.00	61,627	60,687
BSEC Annual Fee	18.00	41,244	40,458
Custodian Fee	19.00	51,879	24,659
Audit Fees		6,302	5,041
CDBL Fees		24,691	1,400
Brokerage Commission		386,779	617,454
Amortization of Preliminary and Issue Expenses		208,264	141,325
Newspaper publication Expenses		84,075	31,750
Bank Charges, Tax and Excise Duty		371	2,795
Other Operating Expenses		23,688	34,894
<b>Total Expenditure:</b>		<b>1,788,623</b>	<b>1,538,753</b>
<b>Net Profit for the Period</b>		<b>1,341,821</b>	<b>5,464,307</b>
Provision against Marketable Securities			
<b>Total Comprehensive Income for the Period:</b>		<b>1,341,821</b>	<b>5,464,307</b>
Total Unit		16,908,326	15,501,000
<b>Earning per Unit</b>	20.00	<b>0.08</b>	<b>0.35</b>

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**Managing Director & CEO**  
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**Dated:** October 24, 2018

**Place:** Dhaka



**NAM IBBL Islamic Unit Fund**  
**Statement of Cash Flows (Un-audited)**  
 From July 01 to September 30, 2018

**Amount in BDT**

Particulars	July 01 to September 30, 2018
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>	
Profit from Bank Deposit and MTDR	101,648
Gain on sale of Marketable Securities	2,056,273
Dividend Income	500,000
Management fee	(899,703)
Advance, deposit and prepayments	(148,584)
Accounts receivable	3,266,207
Accounts payable	2,986,361
Bank Charges, Tax and Excise Duty	(371)
CDBL Fees	(24,691)
Brokerage Commission	(386,779)
Other operating expenses	(477,079)
<b>Net Cash generated from Operating Activities:</b>	<b>6,973,282</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>	
Net Investment in shares and securities	(10,605,150)
<b>Net Cash Flow from Investment Activities:</b>	<b>(10,605,150)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>	
Proceeds from issuance of units	7,927,941
Dividend paid	(12,880,800)
Preliminary & Issue Expenses	-
<b>Net Cash Flow from Financing Activities:</b>	<b>(4,952,859)</b>
<b>Net Cash Inflow/(Outflow) for the Period: (A+B+C)</b>	<b>(8,584,726)</b>
Cash and Cash Equivalent at the beginning of the period	28,112,416
Cash and Cash Equivalent as at September 30, 2018:	<b>19,527,689</b>
<b>Net Operating Cash Flows per unit</b>	<b>0.41</b>

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 Investment Corporation of Bangladesh

  
**Managing Director & CEO**  
 National Asset Management Ltd

**Dated:** October 24, 2018  
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**NAM IBBL Islamic Unit Fund**  
**Statement of Changes of Equity (Un-audited)**  
 From July 01 to September 30, 2018

Particulars	Unit Capital	Unit Premium Reserve	Investment Diminution / Risk Reserve	Retained Earnings	Amount in BDT
					Total
Opening Balance as on July 01, 2018	161,010,000	102,000	4,970,000	-	166,082,000
Unit Capital Raised during the Period	7,927,941	-	-	-	7,927,941
Comprehensive income for the period	-	-	-	1,944,521	1,944,521
<b>Balance as on September 30, 2018</b>	<b>168,937,941</b>	<b>102,000</b>	<b>4,970,000</b>	<b>1,944,521</b>	<b>175,954,463</b>

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**Chairman (Trustee)**  
 Investment Corporation of Bangladesh

  
**Managing Director & CEO**  
 National Asset Management Ltd.

**Dated: October 24, 2018**  
**Place: Dhaka**

