


NAM IBBL Islamic Unit Fund
Statement of Financial Position (Un-Audited)
As at December 31, 2020

Particulars	Note	Amount in BDT	
		December 31, 2020	June 30, 2020
ASSETS			
Marketable Investment at Market value	3.00	93,497,369	100,431,545
Accounts Receivables	4.00	62,069,568	766,813
Advance and Prepayments	5.00	73,178	120,895
Preliminary and Issue Expenses	6.00	2,890,793	3,305,057
Investment as MTDR	7.00	15,000,000	15,000,000
Cash & Cash Equivalents	8.00	1,589,595	3,779,503
Total Assets:		175,120,503	123,403,814
EQUITY AND LIABILITIES			
Equity			
Unit Capital	9.00	174,078,313	174,078,313
Premium Reserve		165,000	165,000
Retained Earnings	10.00	(15,222,902)	(53,236,616)
Total Equity:		159,020,411	121,006,697
Current Liabilities			
Accounts Payable	11.00	16,100,092	2,397,117
		16,100,092	2,397,117
Total Liabilities:		16,100,092	2,397,117
Total Equity & Liabilities:		175,120,503	123,403,814
Net Asset Value (NAV) per unit:			
At cost	12.00	9.60	10.16
At Market Price	13.00	9.08	6.91

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


Chairman (Trustee)
Investment Corporation of Bangladesh


Member (Trustee)
Investment Corporation of Bangladesh



Chief Executive Officer
National Asset Management Ltd




NAM IBBL Islamic Unit Fund
Statement of Comprehensive Income (Un-Audited)
For the period ended December 31, 2020

Particulars	Note	Amount in BDT			
		July 01, 2020 to Dec. 31,	July 01, 2019 to Dec. 31,	Oct. 01, 2020 to Dec. 31,	Oct. 01, 2019 to Dec. 31, 2019
INCOME					
Gain/Loss on sale of Marketable Securities	14.00	(8,712,057)	(7,526,430)	(10,629,584)	2,692,049
Profit from Bank Deposit and MTDR	15.00	744,581	1,855,297	383,324	803,592
Dividend Income	16.00	1,584,750	1,457,722	1,013,308	1,457,722
Total Income :		(6,382,727)	(4,213,411)	(9,232,952)	4,953,363
EXPENDITURES					
Management Fees	17.00	1,479,604	1,656,384	761,499	782,292
Trustee Fees	18.00	90,506	129,547	44,756	64,420
BSEC Annual Fees	19.00	60,681	86,699	30,175	43,113
Custodian Fees	20.00	77,664	108,180	29,563	53,159
Audit Fees		14,414	16,414	7,167	7,167
CDBL Fees		30,504	44,161	17,457	7,889
Brokerage Commissions		1,064,524	651,505	860,625	225,144
Amortization of Preliminary and Issue Expenses		414,264	414,264	206,000	206,000
Newspaper publication Expenses		182,333	226,608	67,275	78,775
Bank Charges, Tax and Excise Duty		23,991	37,807	23,277	36,308
Other Operating Expenses	21.00	86,500	65,000	34,000	25,000
Total Expenditure:		3,524,985	3,436,569	2,081,794	1,529,267
Net Profit/Loss for the Period		(9,907,712)	(7,649,980)	(11,314,746)	3,424,096
Provision against Marketable Securities	22.00	47,921,426	-	37,065,532	-
Total Comprehensive Income for the Period:		38,013,714	(7,649,980)	25,750,786	3,424,096
Total Unit		17,510,834	17,210,834	17,510,834	17,210,834
Earning per Unit	23.00	2.17	(0.44)	1.47	0.20

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Chairman (Trustee)
Investment Corporation of Bangladesh


Member (Trustee)
Investment Corporation of Bangladesh


Chief Executive Officer
National Asset Management Ltd



NAM IBBL Islamic Unit Fund
Statement of Changes in Equity (Un-Audited)
For the period ended December 31, 2020

Amount in BDT

Particulars	Unit Capital	Unit Premium Reserve	Investment Diminution / Risk Reserve	Retained Earnings	Total
Opening Balance as on July 01, 2020	174,078,313	165,000	-	(53,236,616)	121,006,697
Unit Capital Raised during the Period	-	-	-	-	-
Comprehensive income for the period after provision	-	-	-	38,013,714	38,013,714
Dividend paid during the year	-	-	-	-	-
Balance as on December 31, 2020	174,078,313	165,000	-	(15,222,902)	159,020,411

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

[Signature]

Chairman (Trustee)

Investment Corporation of Bangladesh

[Signature]

Member (Trustee)

Investment Corporation of Bangladesh



Dated: January 21, 2021

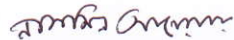
Place: Dhaka.

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Chief Executive Officer
National Asset Management Ltd.

NAM IBBL Islamic Unit Fund
Statement of Cash Flows
For the period ended December 31, 2020

Particulars	Amount in BDT	
	July 01, 2020 to December 31, 2020	July 01, 2019 to December 31,
A. CASH FLOW FROM OPERATING ACTIVITIES		
Received from gain of sale of securities, Bank deposit and dividend income	(6,382,727)	(7,064,982)
Paid to Management, BSEC, Trustee, Security houses and others	(3,524,985)	320,111
Amortization of Preliminary and Issue Expenses	414,264	(37,807)
Net Cash generated from Operating Activities:	(9,493,448)	(6,782,677)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Net Investment in shares and securities	7,303,540	21,989,114
Investment as MTDR	-	(30,470,000)
Net Cash Flow from Investment Activities:	7,303,540	(8,480,886)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issuance of units	-	914,371
Dividend paid during the year	-	(8,554,163)
Net Cash Flow from Financing Activities:	-	(7,639,791)
Net Cash Inflow/(Outflow) for the Period: (A+B+C)	(2,189,908)	(22,903,354)
Cash and Cash Equivalent at the beginning of the period	3,779,503	29,749,790
Cash and Cash Equivalent as at December 31, 2020	1,589,595	6,846,756
Net Operating Cash Flows per unit	(0.54)	(0.39)

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



Chairman (Trustee)

Investment Corporation of Bangladesh



Member (Trustee)

Investment Corporation of Bangladesh





Chief Executive Officer
National Asset Management Ltd

Dated: January 21, 2021

Place: Dhaka.