

**NAM IBBL Islamic Unit Fund**  
**Statement of Financial Position**  
As at September 30, 2020

Particulars	Note	Amount in BDT	
		September 30, 2020	June 30, 2020
<b>ASSETS</b>			
Marketable Investment at Fair value	3.00	105,607,073	157,369,319
Accounts Receivables	4.00	3,143,866	766,813
Advance and Prepayments	5.00	154,592	120,895
Preliminary and Issue Expenses	6.00	3,096,793	3,305,057
Investment as MTDR	7.00	15,000,000	15,000,000
Cash & Cash Equivalents	8.00	7,731,791	3,779,503
<b>Total Assets:</b>		<b>134,734,114</b>	<b>180,341,588</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Unit Capital	9.00	174,078,313	174,078,313
Premium Reserve		165,000	165,000
Market Risk Reserve		-	9,733,156
Retained Earnings	10.00	(40,973,687)	(6,031,998)
<b>Total Equity:</b>		<b>133,269,625</b>	<b>177,944,471</b>
<b>Current Liabilities</b>			
Accounts Payable	11.00	1,464,489	2,397,117
		1,464,489	2,397,117
<b>Total Liabilities:</b>		<b>1,464,489</b>	<b>2,397,117</b>
<b>Total Equity &amp; Liabilities:</b>		<b>134,734,114</b>	<b>180,341,588</b>
<b>Net Asset Value (NAV) per unit:</b>			
At cost	12.00	10.24	10.16
At Market Price	13.00	7.61	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

Dated: October 25, 2020 Place: Dhaka.



**NAM IBBL Islamic Unit Fund**  
**Statement of Comprehensive Income**  
For the period ended September 30, 2020

Particulars	Note	Amount in BDT	
		September 30, 2020	September 30, 2019
<b>INCOME</b>			
Gain/Loss on sale of Marketable Securities	14.00	1,917,527	(10,218,479)
Profit from Bank Deposit and MTDR	15.00	361,257	1,044,481
Dividend Income	16.00	571,442	546,000
<b>Total Income :</b>		<b>2,850,226</b>	<b>(8,627,998)</b>
<b>EXPENDITURES</b>			
Management Fees	17.00	718,105	874,092
Trustee Fees	18.00	45,750	65,127
BSEC Annual Fees	19.00	30,506	43,586
Custodian Fees	20.00	48,101	55,021
Audit Fees		7,247	7,247
CDBL Fees		13,047	29,789
Brokerage Commissions		203,899	426,361
Amortization of Preliminary and Issue Expenses		208,264	208,264
Newspaper publication Expenses		115,058	147,833
Bank Charges, Tax and Excise Duty		714	2,760
Other Operating Expenses	21.00	52,500	40,000
<b>Total Expenditure:</b>		<b>1,443,191</b>	<b>1,900,081</b>
<b>Net Profit/Loss for the Period</b>		<b>1,407,035</b>	<b>(10,528,079)</b>
Provision against Marketable Securities	22.00	(36,348,724)	-
<b>Total Comprehensive Income for the Period:</b>		<b>(34,941,689)</b>	<b>(10,528,079)</b>
Total Unit		17,510,834	17,210,834
Earning per Unit	23.00	(2.00)	(0.61)

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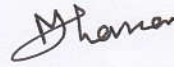
**NAM IBBL Islamic Unit Fund**  
**Statement of Cash Flows**  
For the period ended September 30, 2020

Particulars	Amount in BDT	
	September 30, 2020	September 30, 2019
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Received from gain of sale of securities, Bank deposit and dividend income	2,850,226	(8,550,970)
Paid to Management, BSEC, Trustee, Security houses and others	(1,443,191)	2,286,753
Amortization of Preliminary and Issue Expenses	208,264	(2,760)
<b>Net Cash generated from Operating Activities:</b>	<b>1,615,299</b>	<b>(6,266,977)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Net Investment in shares and securities	48,418,869	26,506,704
Investment as MTDR	-	(40,000,000)
Investment Diminution	(46,081,880)	-
<b>Net Cash Flow from Investment Activities:</b>	<b>2,336,988</b>	<b>(13,493,296)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issuance of units	-	914,371
Dividend paid during the year	-	(8,554,163)
<b>Net Cash Flow from Financing Activities:</b>	<b>-</b>	<b>(7,639,792)</b>
<b>Net Cash Inflow/(Outflow) for the Period: (A+B+C)</b>	<b>3,952,288</b>	<b>(27,400,065)</b>
Cash and Cash Equivalent at the beginning of the period	3,779,503	29,749,790
Cash and Cash Equivalent as at June 30, 2020	<b>7,731,791</b>	<b>2,350,045</b>
<b>Net Operating Cash Flows per unit</b>	<b>0.09</b>	<b>(0.36)</b>

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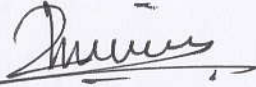
Dated: October 25, 2020  
Place: Dhaka.



**NAM IBBL Islamic Unit Fund**  
**Statement of Changes of Equity**  
For the period ended September 30, 2020

Particulars	Amount in BDT				
	Unit Capital	Unit Premium Reserve	Investment Diminution / Risk Reserve	Retained Earnings	Total
Opening Balance as on July 01, 2020	174,078,313	165,000	9,733,156	(6,031,998)	177,944,471
Unit Capital Raised during the Period	-		-	-	-
Comprehensive income for the period after provision	-	-		(34,941,689)	(34,941,689)
Dividend paid during the year				-	-
Investment Diminution reserve adjusted with provision			(9,733,156)		(9,733,156)
<b>Balance as on September 30, 2020</b>	<b>174,078,313</b>	<b>165,000</b>	<b>-</b>	<b>(40,973,687)</b>	<b>133,269,625</b>

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**Chief Executive Officer**  
National Asset Management Ltd.