IDLC ASSET MANAGEMENT SHARIAH FUND
INDEPENDENT AUDITORS' REPORT
AND
FINANCIAL STATEMENT
FOR THE YEAR ENDED 30 JUNE 2026

INDEPENDENT AUDITORS' REPORT
TO THE UNITHOLDER OF IDLC ASSET MANAGEMENT SHARIAH FUND

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of IDLC Asset Management Shariah Fund **(**The fund), which comprise the statement of Financial Position as at 30 June 2026, the Statement of Profit and Loss and Other Comprehensive Income, the Statement of Changes in Equity, Statement of Cash Flows for the year then ended and notes to the Financial Statements, including a summary of the significant accounting policies.

In our opinion, the accompanying financial statements, prepared in International Financial Reporting Standards (IFRS), International Accounting Standards Board (IAS) give a true and fair view of the state of the fund's affair's as at 30 June 2026 and of the results of its operations and cash flows for the year then ended and comply with the Bangladesh Securities & Exchange Commission (Mutual Fund) Rule 2025 and other applicable rules and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Fund in accordance with the International Ethics Standard Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises all of the information other than the financial statements and our auditor's report thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

Key Audit Matters

Key audit matters are those matters that, in the auditors' professional judgment, were of most significance in the audit of the financial statements of the current period and include the most significant assessed risks of material misstatement (whether or not due to fraud) identified by the auditors, including those which had the greatest effect on: the overall audit strategy; the allocation of resources in the audit; and directing the efforts of the engagement team. These matters, and any comments we make on the results of our procedures thereon, were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. This is not a complete list of all risks identified by our audit.

Risk	Our response to the risk
Valuation of Investments in Securities	
The fund's Investment in Securities presented in the Statement of Financial Position at market value Tk. 519,990,949 and the total assets value Tk. 1,028,904,484	• Testing the key controls over identification, Measurement and management of valuation risk as well as evaluating the methodologies and input parameters used by the Fund in determining fair values;

as at 30 June 2026. Unrealized Gain / (Loss) in Securities Tk. 24,353,352. The market value of financial instruments that are traded in an active market is determined based on quoted market prices. Due to their materiality in the context of the financial statements as a whole, they are considered to be the area which had the greatest effect on our overall audit strategy and allocation of resources in planning and completing our audit. *(Note no. 06 to the financial statements)*	• Obtained year-end share holding positions from the fund and through directional testing assessed the completeness of the report; • Obtained the CDBL report and share portfolio and cross checked against each other to confirm status of financial instruments; • Assessing the adequacy of the disclosures in the financial statements against relevant accounting standards, the Bangladesh Securities & Exchange Commission (Mutual Fund) Rule 2025 and other applicable laws and regulations. • Verifying number of units of DPA-6 Balance with DP-49. • Confirmation by the Custodian.
Investment in Govt. / Govt. Backed Securities (Sukuk)	
Investment in Govt. / Govt. Backed Securities (Sukuk) of Tk. 399,533,000. *(Note no. 7 to the financial statement)*	We have tested the Purchase Confirmation Multiple social impact Sukuk by: • Checking rental rate & tenor with purchase confirmation. • Checking rental rate & tenor with Bangladesh Bank Auction Notice. • Confirmation by the Custodian.
Cash and Cash Equivalents	
Cash and Cash Equivalents of Tk. 82,042,312 represents Mudaraba Special Notice Deposit (MSND) of Tk. 46,542,312 and Term Deposit (MTDR) of Tk. 35,500,000. *(Note no. 10 to the financial statement)*	We have tested the design and operating effectiveness of controls of day-to-day book keeping of Cash and Cash Equivalents. • Verifying exiting Mudaraba Special Notice Deposit (MSND) and Mudaraba Term Deposit (MTDR) accounts. • Sending Bank Balance Confirmation Letter to the Bank. • Verifying accounts' balance with received bank balance confirmation letter. • Verifying closing balances with all bank statements for the year ended 30 June 2026.
Dividend Income	
Dividend income of Tk. 16,115,116 represents 27.66% of the total Income of Tk. 58,250,436 for the year ended 30 June 2026. *(Note no. 22 to the financial statements)*	We have tested the design and operating effectiveness of controls around the due and receivable recording process • Comparing observable inputs against independent sources and externally available market data. • Re-performing the calculations used to check Accuracy and correctness of information. • Verifying the DPA-6 with the Dividend record date. • Assessing the adequacy revenue recognition, measurement and disclosures made in relation to the income in the financial statements.

Management fee	
Management fee of Tk. 12,168,134 represents 61.97% of the total expense of Tk. 19,635,034 for the year ended 30 June 2026.	We have tested the design and operating effectiveness of controls for recording Management fees by: • Obtaining a trial Balance and crossed check with respective ledger balance. • Reviewing management fee is calculated as per the Asset Management Company @ 2.50% per annum of the weekly average NAV up to TK. 5.00 crore, @2.00%, up to 5.00 crore to 25.00 crore and @1.50% per annum up to 25.00 crore to 50.00 crore and @1.0% per annum for additional amount over Tk. 50 crore. • Verifying paid amount of management fee during the year through bank statement along with checking the amount remained in 'Fees & Commission Payable'. • Testing some sample basis voucher with ledger balance. • Assessing the adequacy expense recognition, measurement and disclosures made in relation to the expense in the financial statements.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs, Bangladesh Securities & Exchange Commission (Mutual Fund) Rule 2025 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.
Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the (consolidated) financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Report on other Legal and Regulatory Requirements

In accordance with the Bangladesh Securities & Exchange Commission (Mutual Fund) Rule 2025, we also report the following:

a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof.

b) In our opinion, proper books of account as required by law have been kept by the Fund so far as it appeared from our examination of those books.

c) The statement of financial position and statement of profit or loss and other comprehensive income together with annexed note dealt with by the report are in agreement with the books of account.

d) The investment was made as per Bangladesh Securities & Exchange Commission (Mutual Fund) Rule 2025.

e) The expenditure incurred and payments made were for the operational purpose of the Fund Business, and

f) The information and explanation required by us have been received and find satisfactory.

g) The audit was conducted in accordance with the terms and conditions set out in the appointment letter Ref. No. 53.13.0000.042.44.389.19/8854/2410 dated 20 May 2026 issued by the Investment Corporation of Bangladesh (ICB).

Tarek Rashid FCA
ICAB, Enrolment No.: 1363
Enlistment No. CA- 001-016
Zoha Zaman Kabir Rashid & Co.
Partner
Chartered Accountants
DVC: 2607201363AS249056

Place: Dhaka
Dated: July 19, 2026

IDLC Asset Management Shariah Fund
Statement of Financial Position
As at 30 June 2026

Particulars	Notes	Amount in BDT	
		30-Jun-26	**30-Jun-25**
ASSETS			
Non-Current Asset			
Preliminary and Issue Expenses	5	369,971	1,314,292
		369,971	**1,314,292**
Current Asset			
Investment in Securities at Fair Value	6	519,990,949	230,575,061
Investment in Govt. / Govt. Backed Securities (Sukuk)	7	399,533,000	257,533,000
Dividend, Profit & Trade Receivables	8	25,201,713	12,862,897
Advance Deposits and Prepayments	9	1,766,539	1,313,650
Cash and Cash Equivalents	10	82,042,312	233,055,988
		1,028,534,513	**735,340,595**
Total Assets		**1,028,904,484**	**736,654,887**
UNITHOLDERS' EQUITY			
Capital Fund	11	909,402,240	697,874,930
Unit Premium / (Discount)	12	46,240,811	25,775,876
Investor's Balance		14,117	8,431
Fair Value Reserve	13	24,353,352	-
Dividend Equalization Reserve	14	3,400,000	-
Retained Earnings	15	40,322,911	1,381,802
Total Equity		**1,023,733,431**	**725,041,039**
LIABILITIES			
Non-Current Liabilities		-	-
Current Liabilities			
Fees, Commission & Trade Payable	16	4,732,281	10,602,973
Other Payables	17	432,884	1,010,866
Unclaimed Dividend	18	5,887	9
		5,171,053	**11,613,848**
Total Liabilities		**5,171,053**	**11,613,848**
Total Equity and Liabilities		**1,028,904,484**	**736,654,887**
Net Asset Value (NAV) Per Unit			
At Cost Value	19	**10.99**	**10.80**
At Fair Value	20	**11.26**	**10.39**

The annexed notes form 1 to 37 an integral part of these Financial Statements.

The financial statements were approved by the Board of Trustees on **July 19, 2026** and were signed on its behalf

Chairman, Trustee
Investment Corporation of

Member, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
IDLC Asset Management Limited

Compliance Officer
IDLC Asset Management Limited

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Place: Dhaka
Dated: July 19, 2026

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

IDLC Asset Management Shariah Fund
Statement of Profit or Loss and Other Comprehensive Income
For the year ended June 30, 2026

Particulars	Notes	Amount in BDT	
		July 1, 2025 - June 30, 2026	July 1, 2024 - June 30, 2025
INCOME			
Capital Gain	21	(4,810,749)	(12,436,945)
Dividend Income	22	16,115,116	24,942,335
Profit Earned on Mudaraba Deposit & Sukuk Investments	23	46,915,452	27,902,623
Income against Load		30,617	22,762
Total Income		**58,250,436**	**40,430,775**
EXPENDITURE			
Management Fee	Annex - D	12,168,134	10,389,825
Amortization of Preliminary and Issue Expenses	5	944,321	944,321
Amortization of DSE Shariah Index Fee	6	-	222,216
Trustee Fee	Annex - D	1,409,003	1,102,246
BSEC Annual Fee	Annex - D	816,813	638,983
Tax Deducted at Source		112	-
CDBL Expenses	Annex - E	187,718	148,616
Publication and Other Expenses	24	387,589	428,744
Audit Fee		74,750	40,250
Custodian Fee	Annex - E	669,885	574,156
Purification of Income	25	308,836	747,083
Sales Agent Commission		2,269,883	1,470,298
Bank Charges and Excise Duty		397,989	491,023
Total Expenditure		**19,635,034**	**17,197,761**
Income Before Provision for the year		**38,615,402**	**23,233,014**
Less : (Provision) / Write Back of Provision for Diminution in Value of Investments	26	28,983,950	5,508,779
Net Income/ (Loss) for the year		**67,599,352**	**28,741,793**
Other Comprehensive Income			
Fair Value Reserve		24,353,352	-
Total Comprehensive Income		**91,952,704**	**28,741,793**
Earnings Per Unit During the year	27	**0.74**	**0.41**

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IDLC Asset Management Shariah Fund
Statement of Changes in Equity
For the year ended June 30, 2026

Amount in BDT

Particulars	Capital Fund	Unit Premium/ (Discount)	Investors' Balance	Fair Value Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Opening Balance	**697,874,930**	**25,775,876**	**8,431**	**-**	**-**	**1,381,802**	**725,041,039**
Fund Subscribed / (Redeemed) during the year, Net	211,527,310	20,464,935	-	-	-	-	231,992,245
Investor's Balances	-	-	5,686	-	-	-	5,686
Net Income During the year	-	-	-	-	3,400,000	64,199,352	67,599,352
Fair Value Reserve	-	-	-	24,353,352	-	-	24,353,352
Dividend Paid During the year	-	-	-	-	-	(25,258,243)	(25,258,243)
As at June 30, 2026	**909,402,240**	**46,240,811**	**14,117**	**24,353,352**	**3,400,000**	**40,322,911**	**1,023,733,431**

Statement of Changes in Equity
For the year ended June 30, 2025

Amount in BDT

Particulars	Capital Fund	Unit Premium/ (Discount)	Investors' Balance	Fair Value Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Opening Balance	**601,079,630**	**23,837,170**	**7,301**	**-**	**-**	**(27,359,991)**	**597,564,110**
Fund Subscribed / (Redeemed) during the year, Net	96,795,300	1,938,705	-	-	-	-	98,734,005
Investor's Balances	-	-	1,130	-	-	-	1,130
Net Income During the year	-	-	-	-	-	28,741,793	28,741,793
As at June 30, 2025	**697,874,930**	**25,775,876**	**8,431**	**-**	**-**	**1,381,803**	**725,041,039**

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Place: Dhaka
Dated: July 19, 2026

Zaman Kabir Rashid & Co. Chartered Accountants

IDLC Asset Management Shariah Fund
Statement of Cash Flows
For the year ended June 30, 2026

Particulars	Notes	Amount in BDT	
		July 1, 2025 - June 30, 2026	July 1, 2024 - June 30, 2025
A. Cash Flows From / (Used in) Operating Activities			
Capital Gain / (Loss) realized in Cash	28	(6,001,831)	(12,436,945)
Profit Earned on Mudaraba Deposit & Sukuk Investments realized in	30	43,041,962	23,294,683
Dividend Income Received in Cash	29	20,151,101	26,383,417
Income against Load		30,617	22,762
Advance, Deposit and Prepayments	31	(3,326,544)	(1,855,259)
Payment Made for Expenses	32	(15,572,186)	(13,506,837)
Net Cash Flows From / (Used in) Operating Activities		**38,323,119**	**21,901,821**
B. Cash Flows From / (Used in) Investing Activities			
Investment in marketable securities		(488,102,736)	(224,053,831)
Investment in Govt. / Govt. Backed Securities (Sukuk)		(142,000,000)	(233,000,000)
Proceeds from sale of marketable securities		233,734,776	364,256,837
Net Cash Flows From / (Used in) Investing Activities		**(396,367,960)**	**(92,796,994)**
C. Cash Flows From/ (Used in) Financing Activities			
Subscribed / (Redemption) of Unit Capital, Net		211,527,310	96,795,300
Unit Premium / (Discount), Net		20,464,935	1,938,705
Increase/(decrease) of Investor's Balance		5,686	1,130
Increase/(decrease) of Payable to Investors		285,598	(605,755)
Dividend Paid for the year	33	(25,252,365)	-
Net Cash Flows From / (Used in) Financing Activities		**207,031,164**	**98,129,381**
D. Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		**(151,013,676)**	**27,234,208**
E. Cash and Cash Equivalents at the Beginning of the year		233,055,988	205,821,780
F. Cash and Cash Equivalents at the End of the year (D+E)		**82,042,312**	**233,055,988**
Net Operating Cash flow Per Unit for the year	34	**0.42**	**0.31**

The annexed notes form 1 to 37 an integral part of these Financial Statements.

The financial statements were approved by the Board of Trustees on July 19, 2026 and were signed on its behalf by:

Chairman, Trustee
Investment Corporation of Bangladesh

Member, Trustee
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Chief Executive Officer
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Compliance Office
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Place: Dhaka
Dated: July 19, 2026

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Chartered Accountants

IDLC Asset Management Shariah Fund
Notes to the Financial Statements
As at and For the year ended June 30, 2026

1 Introduction of The Fund and its Activities

1.1 Legal Status and Key Partners of The Fund

IDLC Asset Management Shariah Fund (here-in-after referred to as "the Fund"), a Trust property, was established on April 13, 2019 under the Trust Act, 1882 and registered under the Registration Act, 1908 and subsequently on May 23, 2019 registered as a Mutual Fund from the Bangladesh Securities and Exchange Commission with an initial target of Paid-up Capital of BDT 500 Million divided into 50 Million units of BDT 10 each under the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025 as an Open End Mutual Fund vide registration no. BSEC/MUTUAL FUND/2019/101.

After Initial Public Subscription of the fund, the Paid-up Capital of the fund was BDT 20.10 crore.

Key Partners of the Fund are as Follows:

Sponsor and Asset Manager	**IDLC Asset Management Ltd.**
Registered Address	Symphony (Level – 04), Plot - SE (F): 9, Road - 142, Gulshan Avenue, Bir Uttam Mir Shawkat Sarak, Dhaka 1212.
Trustee	**Investment Corporation of Bangladesh (ICB)**
Registered Address	BDBL Bhaban, 8, RAJUK Avenue, Dhaka 1000, Bangladesh.
Custodian	**BRAC Bank PLC.**
Registered Address	Anik Tower, 220/B, Tejgaon Gulshan Link Road, Tejgaon, Dhaka 1208.

1.2 Principal Activities and Nature of Operation

IDLC Asset Management Shariah Fund is an Open End Mutual Fund which is a professionally managed portfolio of shariah complied equity stocks and fixed income securities. Investors Subscribed units of the Fund by paying an amount equivalent to the purchase price and the Asset Manager makes investments on their behalf. An unit represents a portion of the fund's holdings.

The target group of investors comprises both Institution and Individual. Units of the Fund may be Subscribed/ Redeemed through IDLC Asset Management Ltd. and authorized selling agents appointed by the Asset Manager from time to time and any other procedure as prescribed by the Asset Manager. Surrender of units is allowed only through IDLC Asset Management Ltd. or the selling agents from which the units are originally Subscribed.

2 Objectives

The objective of the Fund is to generate profit by investing in a portfolio of Shariah compliant securities as per Shariah Investment Guideline. The fund intends to deliver the profit among the investors in the form of dividend as well as capital appreciation. The Fund will also exercise a rigorous compliance factor called ***"Purification"*** to remove any impure part from the final profit of the portfolio and dispose this through donation to charitable organizations. This will be a key differentiator of the Fund from other Shariah investment vehicles currently available in Bangladesh.

3 Basis of preparation

3.01 Statement of compliance

These financial statements have been prepared in conformity with International Accounting Standards (IASs), International Financial reporting Standards (IFRSs), Bangladesh Securities and Exchange Rules 1987, Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025 and other applicable laws and regulations.

3.02 Basis of measurement

These financial statements have been prepared on a going concern basis under historical cost convention in accordance with generally accepted accounting principles.

3.03 Functional currency and presentational currency

These financial statements are presented in Bangladeshi Taka which is also the Fund's functional currency.

3.04 Closure of Accounting year of the Fund

These financial statements are prepared for the year from July 01, 2025 to June 30, 2026.

3.05 Comparative information

The financial statements exhibits the comparative information as required IAS-1. The comparative financial information was for the year from July 01, 2024 to June 30, 2025.

3.06 Components of financial statements

-Statement of Financial Position
-Statement of Profit or Loss and Other Comprehensive Income
-Statement of Changes in Equity
-Statement of Cash Flows
-Notes to the Financial Statements

4.00 Significant accounting policies

4.01 Investment policy

To generate profit by investing in a portfolio of Shariah compliant securities as per Shariah Investment Guidelines. The fund intends to deliver the profit among the investors in the form of dividend as well as capital appreciation, strictly adhering to the Shariah principles.

The Fund shall invest subject to Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025 and only in those securities, deposits and investments approved by the Bangladesh Securities and Exchange Commission and/or the Bangladesh Bank and/or the Insurance Development and Regulatory Authority (IDRA) of Bangladesh or any other competent authority in this regards.

The Fund shall not invest:

(i) less than 60% (sixty percent) of the total assets (on the basis of cost price) in capital market instruments out of which at least 50% (fifty percent) shall be invested in listed securities.
(ii) more than 30% (thirty percent) of the total assets (on the basis of cost price) in the shares, bonds, debentures and other securities of any single sector;
(iii) more than 25% (twenty five percent) of the total assets (on the basis of cost price) in the shares, bonds, debentures and other securities of any single group;
(iv) more than 40% (forty percent) of the total assets (on the basis of cost price) in Government securities;
(v) more than 10% (ten percent) of any company's total paid up capital.
(vi) more than 10% (ten percent) of the total assets (on the basis of cost price) in the shares of any single company.

4.02 Shariah Screening Policies and Guidelines

Apart from following the regulatory guideline for investment, the Fund will strictly follow the Shariah based screening policies and guidelines as described below:

(a) **Business Activities Based Screening**

The basic business of the investee 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:

- Advertising and Media (newspapers are allowed, sub-industries are analyzed individually)
- Alcohol
- Embryonic or stem cell research and cloning
- Financials (Conventional Banks, Insurance and Leasing/Finance Companies)
- Gambling
- Pork
- Pornography
- Tobacco
- Trading of gold and silver as cash on deferred basis

(b) **Accounting-Based Screens**

After removing companies with non-compliant business activities, the rest of the companies are examined for compliance in financial ratios, as certain ratios may violate compliance measurements. Three areas of focus are leverage, cash, and the share of revenues derived from non-compliant activities. All of these are subject to evaluation on an ongoing basis.

(c) **Other Shariah Compliant Instruments**

The Fund may also invest in other Shariah Compliant instruments as and when they are available for investment, specifically:

1. In particular Term Certificates, Mudaraba Certificates, Musharika, Murabaha, Term Finance Certificates and all other asset backed securities;

ZAMAN KABIR RASHID & CO. Chartered Accountants

2. 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;
3. 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;
4. In other instruments that may be allowed and confirmed as Shariah Compliant by the Fund's Shariah Supervisory Board from time to time;

4.03 Valuation policy

As per Rule 58 of Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025, the fund shall fix the valuation method for the Scheme subject to the prior approval of the Commission. The investment valuation policy of the Fund will be as follows:

4.03.1 Listed Securities

i) Listed securities (other than mutual Fund) has valued at 'Fair Value Through Profit or Loss' as per Securities and Exchange Commission (Mutual Fund) Bidhimala, 2001 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 30 June 2015.

ii) The listed securities are valued at the closing quoted market price only on the Dhaka Stock Exchange on the date of valuation i.e. on June 30, 2026.

4.03.2 Non-Listed Securities

The Fund shall follow the method approved by the Commission for valuation of the non-listed investment, if any, and the Asset Management Company and the Trustee shall periodically review the non-listed investment, if any. The auditors shall comment on such investment in the annual report of the Scheme of the Fund.

The Asset Management Company and the Trustee will value the non-listed securities at least once in every three months.

Once non-listed securities are valued, the valued amount will be considered for purpose of valuing the Fund's assets in any interval of time until the securities are further revalued by the Asset Management Company

4.03.3 Others

For securitized debts, debentures, margin or fixed deposits, the accrued interest on such instruments on the date of valuation shall be taken into account in any calculation of Net Asset Value of such securities in the portfolio of the Fund.

In case of deferred expenses, accrued expenses for the period will be taken into account for determining total liabilities.

4.04 Net asset value (NAV) calculation

Net Asset Value (NAV) per unit is calculated by dividing the Fund's net assets, representing total assets less total liabilities, by the total number of units outstanding. Until November 22, 2025, NAV was determined on the last business day of each week under the Securities and Exchange Commission (Mutual Fund) Rules, 2001. Effective November 23, 2025, pursuant to Rule 72 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025, the Fund calculates NAV on both cost and fair value bases on each business day. The Fund will use the following formula to derive the NAV per unit:

Total net asset value (NAV) = Total assets of the fund – Total liabilities of the fund

NAV per unit = Total NAV / No. of units outstanding.

Total Assets:	Value of all securities held in custody + Cash in hand and at bank + Value of securities receivable + Receivables from sale proceeds of investments + Dividend receivables + Interest/profit receivables + Preliminary issue expenses net of amortization + Advances given under approved heads + Any other assets.
Total Liabilities:	Value of securities payable + Purchase price of investments payable + Brokerage and custodian charges/fees payable + Fees payable to fund-related parties + Printing, publication and stationery expenses payable + Outstanding accrued expenses, including trustee fee, annual fee, audit fee and other management-related fees + Any other liabilities.

4.05 Revenue recognition

Capital gains

Capital gains/losses are recognized on being realized based on Average Costing method.

Dividend income

Dividend income is recognized on being declared by the investee-company based on the record date as the cut off date.

Profit Earned on Mudaraba Deposit & Sukuk Investments

As per agreement between the Fund and the Shariah Bank in line with Mudaraba Principle, the profit is accrued on the Mudaraba Deposit accounts at provisional rate on yearly basis considering overall projected growth, performance and profitability of the Bank during the year. Final Rates of profit of any accounting year are declared by the Bank after finalization of Shari'ah Inspection report and certifying the Investment Income of the Bank by the statutory auditors.

4.06 Preliminary and issue expenses

Preliminary and issue expenses represent expenditures incurred prior to the commencement of operations and establishment of the Fund. As per Rule 77 (4) Ka of Bangladesh Securities & Exchange Commission (Mutual Fund) Rules, 2025, the expenses are being written off over a year of 7 (seven) years in a straight line method.

4.07 Management fee

The Asset Management Company is entitled to charge a management fee for investment management services in accordance with the applicable regulatory framework and the Fund's governing documents. Up to November 22, 2025, the fee was calculated on the Fund's weekly average NAV and charged at the rates prescribed under the Securities and Exchange Commission (Mutual Fund) Rules, 2001.

(i) @ 2.5% per annum of weekly average Net Asset Value (NAV) of the Fund up-to Tk. 50,000,000 (Taka five crore);

(ii) @ 2.0% per annum for additional amount of the weekly average NAV of the Fund over Tk. 50,000,000 (Taka five crore) but up to Tk. 250,000,000 (Taka twenty five crore);

(iii) @ 1.5% per annum for additional amount of the weekly average NAV of the Fund over Tk. 250,000,000 (Taka twenty five crore) but up to Tk. 500,000,000 (Taka fifty crore);

(iv) @ 1.0% per annum for additional amount of the weekly average NAV of the Fund over Tk. 500,000,000 (Taka fifty crore).

Pursuant to Rule 72 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025, the Fund adopted daily NAV calculation from November 23, 2025, and the management fee is calculated accordingly. Rule 77(2) revised the applicable management fee slabs and rates; however, the revised structure will take effect only upon completion of the requirements under Rule 43(10). Until then, the management fee shall continue to be recognized under the existing applicable fee structure.

4.08 Trustee fee

The Fund recognizes Trustee fee on an accrual basis in accordance with the Trust Deed, applicable regulatory requirements, and governing documents, at 0.15% per annum of NAV or BDT 400,000, whichever is higher, payable semi-annually in advance. Up to November 22, 2025, the fee was calculated with reference to weekly NAV, while from November 23, 2025, it is calculated with reference to daily NAV pursuant to Rule 72 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025. The revised fee structure under Rule 77(4) will apply upon completion of the requirements under Rule 43(10); until then, the existing fee structure shall continue.

4.09 Custodian Fee

Custodian fee is recognized at 0.08% per annum on the monthly average market value of securities held by the Fund, together with applicable transaction charges and related expenses, subject to an overall annual cap of 0.09%, and is payable semi-annually in arrears. The revised Custodian fee structure under Rule 77(4) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025 will apply upon completion of the requirements under Rule 43(10). Until then, the Custodian fee shall continue to be recognized under the existing applicable fee structure.

4.10 Commission Payable to Selling Agent(s)

The Fund recognizes commission payable to authorized selling agents at rates ranging from 0.45% to 1.00% of unit sales, on a collection basis, payable quarterly. Such commission applies only to unit sales and not to unit surrenders, while commissions payable to individual selling agents shall be determined in accordance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025. The commission structure may be revised with prior approval of the Board of Trustees.

4.11 Taxation

The income of the Fund is exempted from Income Tax as per Clause 10(Ka), Part 1, of Schedule Six (6th) of the Income Tax Act. 2023.

4.12 BSEC Registration Fees and Annual Fees

The Fund paid BDT 1,000,000 to the Bangladesh Securities and Exchange Commission (BSEC) as registration fee in accordance with Rule 10 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025.

In addition, before the commencement of each financial year, the Fund is required to deposit an annual fee to BSEC by pay order, bank draft, or electronic fund transfer at the rate of 0.10% of the declared NAV on fair value basis or BDT 100,000, whichever is higher, in accordance with Rule 11 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025.

4.13 DSE Shariah Index

The initial subscription fee for the DSES Shariah Index was recognized as an asset and amortized on a straight-line basis over seven years. Following the Shariah Supervisory Board's approval to discontinue the subscription during the prior financial year, the remaining unamortized balance was fully expensed in the Statement of Profit or Loss and Other Comprehensive Income.

4.14 Purification Policy

Purification represents the removal of income that is not permissible under Shariah principles through donation to eligible charitable organizations. The Fund recognizes identified impure earnings as purification expense upon recognition of the related income, and distributes only the net permissible income, including dividends and capital gains, to investors. Such amounts are donated upon approval of the Shariah Supervisory Board.

4.15 Dividend policy

(i) Upon completion of the annual accounts, the Asset Manager shall, with the Trustee's approval, declare cash dividends in accordance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025 and the Fund's Prospectus or Offer Document. As a Shariah Based Scheme, the Fund shall distribute at least 50% of its annual net profit as cash dividend after making all necessary provisions, including provisions for bad and doubtful investments, where applicable.

(ii) In accordance with Rule 79(3) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025, the Fund shall allocate at least 5% of its annual net profit to a dividend equalization reserve.

(iii) Before declaring any dividend, the Asset Management Company shall, in consultation with the Auditor, recognize an appropriate provision where the market value of investments falls below acquisition cost and disclose the basis of calculation in the notes to the financial statements.

(iv) Surpluses arising simply from the valuation of investments shall not be available for dividend.

(v) The declared cash dividend shall be distributed within 30 days of Trustee Board approval through the payment method selected by the unit holders. A compliance report shall be submitted to the Commission, Trustee, and Custodian within 7 working days of completing the distribution.

(vi) Before registration for transfer of ownership, a transferee shall not possess the right to any dividend declared.

(vii) Upon remittance of dividend, the Fund shall issue an intimation letter in electronic way to each unit holder specifying the dividend amount, remittance date, tax deducted at source, if any, and the relevant bank, MFS, or digital bank through which the payment was made.

(viii) A unit holder may elect to receive either cash dividend or new units under the Cumulative Investment Plan (CIP), with such units issued at the NAV per unit determined after declaration of the cash dividend. The dividend preference remains at the unit holder's discretion and may be changed in accordance with the Fund's applicable procedures.

4.16 Provisions

A provision is recognized if, as a result of a past event, the Fund has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the reporting period according to IAS -37.

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4.17 Cash and cash equivalents

Cash and cash equivalents comprise cash balances and deposits with banks and non-bank financial institutions having an original maturity of three months or less from the date of acquisition. In accordance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025, deposits shall not exceed 20% of the Scheme's total assets across all bank accounts or 15% with any single bank. Such balances are recognized and presented in accordance with the applicable accounting and regulatory requirements.

4.18 Unit premium reserves

Unit premium or discount represents the difference between the face value of BDT 10 per unit and the applicable sale or repurchase price, with any excess over face value recognized as unit premium. Up to November 22, 2025, sale and repurchase prices were determined with reference to weekly NAV under the Securities and Exchange Commission (Mutual Fund) Rules, 2001. From November 23, 2025, pursuant to Rule 72 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025, such prices are determined at the beginning of each trading day based on daily NAV and published through the prescribed channels.

4.19 Departure from IFRS and IAS

The Fund has written off Preliminary and issue expenses over a year of 07 (seven) years on a straight-line method according to Rule 77 (4) Ka of Bangladesh Securities & Exchange Commission (Mutual Fund) Rules, 2025 which contradicts with Paragraph 69(a) of IAS 38 "Intangible Assets", as it states that "no intangible or other asset is recognized when expenditure on start-up activities (i.e. Start-up costs) is incurred to provide future economic benefits".

4.20 Statement of cash flows

Cash flows from operating activities have been presented under direct method according to IAS-7.

4.21 Earnings per unit

Earnings per unit has been calculated in accordance with IAS-33 "Earnings per Share" and shown on the face of Profit or Loss & Other Comprehensive Income.

4.23 General

Figures appearing in these financial statements have been rounded off to nearest Taka.

4.24 Application of International Accounting Standards (IASs):

The Financial Statements have been prepared in compliance with requirement of IASs and IFRSs as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB) and applicable in Bangladesh. IDLC Asset Management Shariah Fund applied following IAS and IFRS:

Name of the IAS	IAS/IFRS No.	Status
Presentation of Financial Statements	1	Applied
Statements of Cash Flow	7	Applied
Accounting Policies, Changes in Accounting Estimates and Errors	8	Not applied
Events after the Balance Sheet Period	10	Applied
Income Taxes	12	Applied
Property, Plant and Equipment	16	N/A
Employee Benefits	19	N/A
Borrowing Costs	23	N/A
Related Party Disclosures	24	Applied
Financial Instruments: Presentation	32	Applied
Provisions, Contingent Liabilities and Contingent Assets	37	Applied
Intangible Assets	38	Not applied
Investment Property	40	N/A
Agriculture	41	N/A
Financial Instruments: Recognition and Measurement	IFRS-9	Applied

4.25 Application of Compliance Standards by Bangladesh Securities & Exchange Commission (BSEC):

IDLC Asset Management Shariah Fund has maintained the following compliance standards mentioned in Bangladesh Securities & Exchange Commission (Mutual Fund) Rules, 2025.

Compliance Standards	Reference	Status
Minimum of 60% of total fund assets invested in capital market instruments, of which at least 50% shall be invested in listed securities	As per Clause 3.5 of Fund's Prospectus	Complied
The Fund hasn't allowed any advances or loans for any purpose	6th Schedule (1) and Rule 68	Complied
not more than 10% of the total assets (on the basis of cost price) are invested in the shares of any single company	6th Schedule (3) and Rule 68	Complied
not more than 25% of the total assets (on the basis of cost price) are invested in the shares, bonds, debentures and other securities of any single group	6th Schedule (4) and Rule 68	Complied
not more than 40% of the total assets (on the basis of cost price) are invested in Government securities	6th Schedule (5) and Rule 68	Complied
not more than 10% of the paid-up capital of any company are invested in the shares of any company	6th Schedule (6) and Rule 68	Complied
not more than 30% of the total assets (on the basis of cost price) are invested in the shares, bonds, debentures and other securities of any single sector	6th Schedule (8) and Rule 68	Complied
Any transfers made by the Fund from one scheme to another if – → Are made at current market price of the listed securities through spot market; and → The investment objective of the scheme (which receives the securities) matches with the transferred securities	6th Schedule (9) and Rule 68	Complied
The Fund shall not deposit more than 20% of the total assets (on the basis of cost price) in any bank account, including current, savings, term deposit, or any similar account. Further, deposits with any single bank shall not exceed 15% (on the basis of cost price) of the total assets of that fund.	6th Schedule (11) and Rule 68	Complied
No cash shall be withdrawn from any bank account maintained in the name of the Mutual Fund or any of its Schemes.	6th Schedule (13) and Rule 68	Complied
Except for fees or expenses payable in accordance with the applicable Rules and governing documents, no amount shall be lent, advanced, paid, or transferred from the Mutual Fund or any of its Schemes to the Asset Manager, any Fund-related party, their directors, Chief Executive Officer, related parties, connected persons, or their respective bank accounts.	6th Schedule (14) and Rule 68	Complied
Except for preliminary issue expenses, the total regular annual expenses of the Fund shall not exceed 3.50% of the average daily net assets determined on fair value basis for the financial year	Rule 77 (06)	Complied

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		Amount in BDT	
		30-Jun-26	30-Jun-25
5.0 Preliminary and Issue Expenses			
Opening Balance	5.1	1,314,292	2,258,613
Less: Amortized During the year		(944,321)	(944,321)
		369,971	**1,314,292**
5.1 Opening Balance			
Formation Fees		2,010,600	2,010,600
Pre-formation Management Fees		2,171,193	2,171,193
Application and Registration Fees Paid to BSEC		1,010,000	1,010,000
CDBL Fees		37,558	37,558
Trust Deed Registration Fees		127,779	127,779
Printing and Publication		764,538	764,538
Other Expenses		488,587	488,587
		6,610,256	**6,610,256**
Less: Amortized Balance		(5,295,964)	(4,351,643)
		1,314,292	**2,258,613**
6.0 Investment in Securities at Fair Value			
Investment in Listed Securities at Cost	6.1	495,637,597	259,559,011
		495,637,597	**259,559,011**
Add/ (Less): Unrealized Gain/ (Loss)		24,353,352	(28,983,950)
		519,990,949	**230,575,061**
6.1 Investment in Listed Securities at Cost			
Cement		96,705,343	-
Food & Allied		49,339,351	-
Miscellaneous		-	30,020,422
Pharmaceuticals & Chemicals		249,486,763	175,665,397
Telecommunication		100,106,140	53,873,192
		495,637,597	**259,559,011**
Details are mentioned in ***Annexure A.***			
7.0 Investment in Govt. / Govt. Backed Securities (Sukuk)			
Investment in Government Instrument (Sukuk)		399,533,000	257,533,000
		399,533,000	**257,533,000**
Details are mentioned in ***Annexure B***			
8.0 Dividend, Profit & Trade Receivables			
Dividend Receivables	8.1	1,641,050	5,677,035
Accrued Profit on Mudaraba Term Deposit Receipt (MTDR)		745,500	2,182,488
Accrued Profit on Government Sukuk based instrument		10,313,852	5,003,374
Trade Receivables		12,501,312	-
		25,201,713	**12,862,897**
8.1 Dividend Receivables			
Marico Bangladesh Limited		1,641,050	5,677,035
		1,641,050	**5,677,035**
9.0 Advance Deposits and Prepayments			
BSEC Annual Fee		949,838	701,685
Trustee fee		816,588	611,964
Withholding AIT		112	-
		1,766,539	**1,313,650**

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		Amount in BDT	
		30-Jun-26	**30-Jun-25**
10.0 Cash and Cash Equivalents			
Mudaraba Special Notice Deposit (MSND)	10.1	46,542,312	39,106,045
Mudaraba Term Deposit Receipt (MTDR)	10.2	35,500,000	193,949,943
		82,042,312	**233,055,988**

10.1 Mudaraba Special Notice Deposit (MSND)

Bank	Account No.	Purpose	30-Jun-26	30-Jun-25
Standard Chartered Bank (Saadiq)	01-1309915-01	Investor	2,825,703	3,830,838
The City Bank PLC. (Islamic Wing)	1781550000066	Investor	16,695,024	13,683,514
	1781550000067	Trading	25,372,005	20,098,028
	1781270000001	Operations	1,187,156	1,492,618
	1781270000002	Dividend	28,081	1,046
Mutual Trust Bank PLC. (Islamic Wing)	9991520001588	Investor	424,777	-
	9991520001547	Trading	9,567	-
			46,542,312	**39,106,045**

10.2 Mudaraba Term Deposit Receipt (MTDR)

Bank / NBFI	Tenure	30-Jun-26	30-Jun-25
DBH Islamic	3 Months	-	88,000,000
IDLC Islamic	3 Months	-	105,949,943
MTB Islamic	3 Months	35,500,000	-
		35,500,000	**193,949,943**

Details are mentioned in ***Annexure C.***

11.0 Capital Fund

	30-Jun-26	30-Jun-25
Opening Balance	697,874,930	601,079,630
Add: Units Subscribed During the year	362,636,010	239,329,910
Less: Units Redeemed During the year	(151,108,700)	(142,534,610)
	909,402,240	**697,874,930**

11.1 Capital Allotment

Allotment year	Investor	No. of Units	Face Value	30-Jun-26	30-Jun-25
2019 - 2025	Sponsor & General	69,787,493	10	697,874,930	601,079,630
2025 - 2026	General	21,152,731	10	211,527,310	96,795,300
		90,940,224		**909,402,240**	**697,874,930**

All transactions were executed through Banking Channel.
% of total holding (***Sponsor 0.5%*** *,* ***Institution 20.2*** *% &* ***Individual 79.3%*** *)*

12.0 Unit Premium/ (Discount)

	30-Jun-26	30-Jun-25
Opening Balance	25,775,876	23,837,170
Add: Addition in Unit Premium / (Discount) due to subscription of units	34,869,133	4,704,821
Less: Subtraction in Unit Premium / (Discount) due to redemption of units	(14,404,198)	(2,766,115)
	46,240,811	**25,775,876**

13.0 Fair Value Reserve

	30-Jun-26	30-Jun-25
Opening Balance	-	-
Add: Increase / (Decrease) During the year	24,353,352	-
	24,353,352	**-**

14.0 Dividend Equalization Reserve

	30-Jun-26	30-Jun-25
Opening Balance	-	-
Add: Increase / (Decrease) During the year	3,400,000	-
	3,400,000	**-**

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			Amount in BDT	
			30-Jun-26	30-Jun-25
15.0	**Retained Earnings**			
	Opening Balance		1,381,802	(27,359,991)
	Add: Transfer of Net Income / (Loss) to Retained Earnings	15.1	64,199,352	28,741,793
			65,581,154	**1,381,802**
	Less: Dividend Paid During the year		(25,258,243)	-
			40,322,911	**1,381,802**
15.1	**Transfer of Net Income / (Loss) to Retained Earnings**			
	Net Income / (Loss) during the year		67,599,352	-
	Less: Transfer to Dividend Equalization Reserve		(3,400,000)	-
			64,199,352	**-**
16.0	**Fees, Commission & Trade Payable**			
	Management Fee		3,215,469	2,698,090
	Custodian Fee		311,020	289,787
	Audit Fee		40,250	40,250
	CDBL Fee		40,236	13,987
	Sales Agent Commission		1,125,307	581,716
	Payable Against Trade		-	6,979,144
			4,732,281	**10,602,973**
17.0	**Other Payables**			
	Payable to Investor		300,598	15,000
	Payment in Process		-	647,838
	Provision for Tax		112	-
	Purification of Income		76,974	281,013
	Publication and Other Operational Expense		55,200	67,015
			432,884	**1,010,866**
18.0	**Unclaimed Dividend**			
	Unclaimed 2021-2022		-	9
	Unclaimed 2025-2026		5,887	-
			5,887	**9**
19.0	**Net Asset Value (NAV) Per Unit at Cost Value**			
	Total Asset at Fair Value		1,028,904,484	736,654,887
	Less: Unrealized Gain/ (Loss)		24,353,352	(28,983,950)
	Total Asset Value at Cost Value		**1,004,551,132**	**765,638,837**
	Less: Fees & Commission Payables		4,732,281	10,602,973
	Other Payables		432,884	1,010,866
	Unclaimed Dividend		5,887	9
	Total NAV at Cost Value		**999,380,079**	**754,024,989**
	Number of Units		90,940,224	69,787,493
	NAV Per Unit at Cost Value		**10.99**	**10.80**
20.0	**Net Asset Value (NAV) Per Unit at Fair Value**			
	Total Asset at Fair Value		1,028,904,484	736,654,887
	Less: Fees & Commission Payables		4,732,281	10,602,973
	Other Payables		432,884	1,010,866
	Unclaimed Dividend		5,887	9
	Total NAV at Fair Value		**1,023,733,432**	**725,041,039**
	Number of Units		90,940,224	69,787,493
	NAV Per Unit at Fair Value		**11.26**	**10.39**

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	Amount in BDT	
	July 1, 2025 - June 30, 2026	July 1, 2024 - June 30, 2025
21 Capital Gain		
Shahjalal Islami Bank PLC.	-	(1,300,416)
LafargeHolcim Bangladesh PLC.	-	(15,727,051)
IBBL Mudaraba Perpetual Bond	-	(3,507,895)
Olympic Industries Ltd.	-	(814,172)
Berger Paints Bangladesh Ltd.	445,610	(1,822,582)
Beximco Pharmaceuticals Ltd.	595,467	(1,733,124)
Marico Bangladesh Limited	5,299,084	-
Square Pharmaceuticals PLC	-	184,220
The IBN SINA Pharmaceutical Industry PLC	-	(877)
Bata Shoe Company (Bangladesh) Limited	-	(1,285,300)
Grammenphone Ltd.	(11,150,910)	14,225,747
Far East Knitting & Dyeing Industries Limited	-	(655,496)
	(4,810,749)	**(12,436,945)**

Details are mentioned in Annexure F

22 Dividend Income

LafargeHolcim Bangladesh PLC.	3,564,000	-
Berger Paints Bangladesh Ltd.	25,725	1,403,400
Beximco Pharmaceuticals Ltd.	-	3,370,536
Marico Bangladesh Limited	6,226,585	11,179,392
Square Pharmaceuticals PLC	-	1,350,745
Grammenphone Ltd.	6,298,806	7,638,262
	16,115,116	**24,942,335**

Details are mentioned in Annexure G

23 Profit Earned on Mudaraba Deposit & Sukuk Investments

Mudaraba Term Deposit (MTDR)	12,762,352	18,109,205
Mudaraba Special Notice Deposit (MSND)	3,451,190	2,412,890
Profit from Government Securities (Sukuk)	30,701,910	7,380,528
	46,915,452	**27,902,623**

Details are mentioned in Annexure H

24 Publication and Other Expenses

Printing and Publication	150,556	268,455
BO Account Maintenance Fees	600	1,800
Other Operational Expense	236,433	158,489
	387,589	**428,744**

24.01 Other Operational Expense

Honorium for Shariah Supervisory Board	211,600	109,600
Honorium for Trustee Meeting	24,833	48,889
	236,433	**158,489**

25 Purification of Income

Following Purification is Distributable Income of the Fund During the year June 30, 2026.

Name of the Stock	Type of Income	Approval Timeline	Income Earned	Purification Ratio	Purified Amount
Berger Paints Bangladesh Ltd.	Cash Dividend	24th SSB Meeting (October 13, 2025)	25,725	0.0225	579
Marico Bangladesh Limited	Cash Dividend		1,746,780	0.0413	72,142
Grameenphone Ltd.	Cash Dividend		3,338,478	0.0043	14,355
Marico Bangladesh Limited	Cash Dividend	25th SSB Meeting (January 12, 2026)	1,455,650	0.0543	78,985
Grameenphone Ltd.	Cash Dividend	26th SSB Meeting (April 16, 2026)	2,960,328	0.0041	12,137
Marico Bangladesh Limited	Cash Dividend		1,383,105	0.0388	53,664
LafargeHolcim Bangladesh PLC	Cash Dividend	27th SSB Meeting (July 09, 2026)	3,564,000	0.0076	27,086
Marico Bangladesh Limited	Cash Dividend		1,641,050	0.0304	49,888
Add : Prior year Adjustments (2024-2025)					-
			16,115,116		**308,836**

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		Amount in BDT	
		July 1, 2025 - June 30, 2026	**July 1, 2024 - June 30, 2025**
26	**(Provision) / Write Back of Provision for Diminution in Value of Investments**		
	Opening Balance of Provision for Diminution in Value of Investments	28,983,950	34,492,729
	Closing Balance of Provision for Diminution in Value of Investments	-	28,983,950
	Required ► (Provision) / Write Back of Provision for the year	**28,983,950**	**5,508,779**
27	**Earnings Per Unit (EPU)**		
	Net Income for the year	67,599,352	28,741,793
	No. of Outstanding Units	90,940,224	69,787,493
		0.74	**0.41**
	***Other Comprehensive Income (OCI) is not considered for Earnings Per Unit (EPU) Calculation.*		
28	**Capital Gain / (Loss) realized in Cash**		
	Capital Gain / (Loss) realized in Cash	**(4,810,749)**	**(12,436,945)**
	Add : Gain / (Loss) portion of Trade Receivable for prior year	-	-
	Less : (Gain) / Loss Portion of Trade Receivable for current year	(1,191,082)	-
		(6,001,831)	**(12,436,945)**
29	**Dividend Income Received in Cash**		
	Dividend Income from investment in securities	**16,115,116**	**24,942,335**
	Add : Prior year Dividend Receivable	5,677,035	7,118,117
	Less : Current year Dividend Receivable	(1,641,050)	(5,677,035)
		20,151,101	**26,383,417**
30	**Profit against Investment / Deposits in money market realized in cash**		
	Profit against Investment / Deposits in money market realized in cash	**46,915,452**	**27,902,623**
	Add : Prior year Interest Income / Profit Receivable	7,185,862	2,577,922
	Less : Current year Interest Income / Profit Receivable	(11,059,352)	(7,185,862)
		43,041,962	**23,294,683**
31	**Advances, Deposits and Prepayments**		
	Advances, Deposits and Prepayments (Net)	(3,326,544)	(1,855,259)
		(3,326,544)	**(1,855,259)**
32	**Payment Made for Expenses**		
	Total Operating Expenses	**19,635,034**	**17,197,761**
	Less : Amortization of preliminary and issue expenses	(944,321)	(1,166,537)
	Less : Amortization of Advance Payment (Trustee & BSEC Fee)	(2,225,817)	(1,741,229)
	Add : Prior year Operating Expense Payable	3,971,857	3,188,699
	Less : Current year operating expense payable	(4,864,567)	(3,971,856)
		15,572,186	**13,506,837**
33	**Dividend Paid during the year**		
	Dividend Declared during the year	**25,258,243**	**-**
	Add : Prior year Dividend Payable	9	9
	Less : Current year Dividend Payable	(5,887)	(9)
		25,252,365	**-**
34	**Net Operating Cash Flow Per Unit**		
	Net Operating Cash Flow for the year	38,323,119	21,901,821
	No. of Outstanding Units	90,940,224	69,787,493
		0.42	**0.31**
35	**Reconciliation between Net Profit to Operating Cash Flow**		
	Net Profit before Write Back of Provision/ (Provision)	38,615,402	23,233,014
	Amortization charged of preliminary expenses	944,321	944,321
	Amortization charged of DSE Shariah Index fee	-	222,216
	Operating Cash Flow before Changes in Working Capital	**39,559,722**	**24,399,551**

	Amount in BDT	
	July 1, 2025 - June 30, 2026	July 1, 2024 - June 30, 2025
Changes in Working capital:		
Decrease / (Increase) of Investment	(378,078,586)	(94,703,493)
Decrease / (Increase) of Advance Deposits and Prepayments	(452,889)	(760,819)
Decrease / (Increase) of Accounts Receivables	(12,338,817)	(3,166,858)
(Decrease) / Increase of Account Payables	(6,448,674)	2,730,691
Increase / (Decrease) of Unclaimed Dividend	(5,878)	-
	(397,324,843)	**(95,900,479)**
Less: Non-operating items		
Increase / (Decrease) of payables to investors	285,598	(605,755)
Increase / (Decrease) of Dividend unclaimed balances	(5,878)	-
	279,720	**(605,755)**
Less: Items classified as investing activities		
Net Change in Investing Activities	**(396,367,960)**	**(92,796,994)**
Net Cash Used in Operating Activities	**38,323,119**	**21,901,821**

36 Events after the reporting year

Following the declaration and payment of an interim cash dividend of 3.50%, equivalent to Tk. 0.35 per unit, amounting to BDT 25,258,243, the Board of Trustees of the Fund, at its meeting held on July 19, 2026, approved a final cash dividend of 1.50%, equivalent to Tk. 0.15 per unit, for the year ended June 30, 2026. Accordingly, the total cash dividend for the year stood at 5.00%, equivalent to Tk. 0.50 per unit.

37 Date of authorization

The financial statements were approved by the Board of Trustees on July 19, 2026 and were signed on its behalf by:

Chairman, Trustee
Investment Corporation of Bangladesh

Member, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
IDLC Asset Management Limited

Compliance Officer
IDLC Asset Management Limited

Tarek Rashid FCA
ICAB, Enrolment No.: 1363
Enlistment No. CA- 001-016
Zoha Zaman Kabir Rashid & Co.
Partner
Chartered Accountants
DVC: 2607201363AS249056

Place: Dhaka
Dated: July 19, 2026

ZAMAN KABIR RASHID & CO. Chartered Accountants

Annexure A

IDLC Asset Management Shariah Fund
Details of Investment in Marketable Securities
As at 30 June 2026

A. Investment in Listed Securities:

Amount in BDT

Sl.	Sector	Name of the Company	No. of Securities	Avg. Cost Value	Total Cost Value	Avg. Fair Value	Total Fair Value	% of Total Assets (cost basis)	Unrealized Gain/ (Loss)
1	**Cement**	LafargeHolcim Bangladesh PLC.	1,850,000	52.27	96,705,343	56.00	103,600,000	9.63%	6,894,657
					96,705,343		**103,600,000**	**9.63%**	**6,894,657**
2	**Food & Allied**	Olympic Industries Ltd.	321,644	153.40	49,339,351	155.00	49,854,820	4.91%	515,469
					49,339,351		**49,854,820**	**4.91%**	**515,469**
3	**Pharmaceuticals & Chemicals**	Beximco Pharmaceuticals Ltd.	795,074	125.68	99,921,365	140.60	111,787,404	9.95%	11,866,039
4		Marico Bangladesh Limited	23,821	2,559.32	60,965,649	2,771.20	66,012,755	6.07%	5,047,106
5		The IBN SINA Pharmaceutical Industry PLC	122,126	333.03	40,672,078	319.60	39,031,470	4.05%	(1,640,608)
6		Renata Ltd.	109,000	439.70	47,927,671	456.00	49,704,000	4.77%	1,776,329
					249,486,763		**266,535,629**	**24.84%**	**17,048,866**
7	**Telecommunication**	Robi Axiata Limited	3,067,500	32.63	100,106,140	32.60	100,000,500	9.97%	(105,640)
					100,106,140		**100,000,500**	**9.97%**	**(105,640)**
	Sub-Total				**495,637,597**		**519,990,949**	**49.34%**	**24,353,352**

B. Investment in Initial Public Offering (IPO)

N/A			0.00%	-
	-	-	**0.00%**	-
Grand Total	**495,637,597**	**519,990,949**	**49.34%**	**24,353,352**

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

Annexure B

IDLC Asset Management Shariah Fund
Details of Investment in Govt. / Govt. Backed Securities
As at 30 June 2026

Investment in Government Sukuk based instrument | **Amount in BDT**

Sl.	Name of the Securities	No. of Securities	Issue Date	Maturity Date	Avg. Cost	Total Investment	Yield	% of Total Assets (cost basis)
1	05Y CDWSP Social Impact Sukuk	245,330	June 6, 2024	June 6, 2029	100.00	24,533,000	10.40%	2.44%
2	7Y CIBRR-2 Socio-Economic Sukuk	1,300,000	March 13, 2025	March 13, 2032	100.00	130,000,000	9.25%	12.94%
3	7Y RDIRWSP Socio-Economic Development Sukuk	1,030,000	May 20, 2025	May 20, 2032	100.00	103,000,000	10.50%	10.25%
4	7Y IRIDPNFL Socio-Economic Development Sukuk 10/02/2033	1,420,000	February 10, 2026	February 10, 2033	100.00	142,000,000	9.60%	14.14%
	TOTAL					**399,533,000**		**39.77%**

ZAMAN KABIR RASHID & CO. Chartered Accountants

A member of msi Global Alliance
Independent legal & accounting firms

Annexure C

IDLC Asset Management Shariah Fund
MTDR Schedule
As at 30 June 2026

Sl. No.	Instrument No	Deposited Bank / NBFI	Profit Rate (approx.)	Opening / Renewal Date	Maturity Date	Principal Amount
1	9992020012653	Mutual Trust Bank PLC. (Islamic Wing)	9.00%	8-Apr-26	8-Jul-26	7,000,000
2	9992020012661	Mutual Trust Bank PLC. (Islamic Wing)	9.00%	8-Apr-26	8-Jul-26	7,000,000
3	9992020012679	Mutual Trust Bank PLC. (Islamic Wing)	9.00%	8-Apr-26	8-Jul-26	7,000,000
4	9992020012687	Mutual Trust Bank PLC. (Islamic Wing)	9.00%	8-Apr-26	8-Jul-26	7,000,000
5	9992020012695	Mutual Trust Bank PLC. (Islamic Wing)	9.00%	8-Apr-26	8-Jul-26	7,500,000
Total Amount						**35,500,000**

Zoha Zaman Kabir Rashid & Co. Chartered Accountants

Annexure D

IDLC Asset Management Shariah Fund
Fees Calculation on NAV
For the year ended June 30, 2026

Week / Day	Average / Daily NAV	Trustee Fee		Management Fee		Amortization of BSEC Annual Fee	
		Amount	Cumulative Amount	Amount	Cumulative Amount	Amount	Cumulative Amount
(Jul 1 - Jul 5), 2025	725,245,767	17,138	17,138	154,143	154,143	9,935	9,935
(Jul 6 - Jul 12), 2025	732,762,006	24,241	41,379	217,242	371,385	14,053	23,988
(Jul 13 - Jul 19), 2025	737,610,027	24,402	65,781	218,172	589,557	14,146	38,134
(Jul 20 - Jul 26), 2025	764,369,671	25,287	91,068	223,304	812,861	14,659	52,793
(Jul 27 - Aug 2), 2025	768,820,068	25,434	116,502	224,157	1,037,018	14,745	67,537
(Aug 3 - Aug 9), 2025	781,242,304	25,845	142,347	226,540	1,263,558	14,983	82,520
(Aug 10 - Aug 16), 2025	776,360,306	25,684	168,031	225,603	1,489,161	14,889	97,409
(Aug 17 - Aug 23), 2025	793,922,845	26,265	194,296	228,971	1,718,132	15,226	112,635
(Aug 24 - Aug 30), 2025	796,611,772	26,354	220,649	229,487	1,947,619	15,278	127,913
(Aug 31 - Sep 6), 2025	798,396,977	26,413	247,062	229,830	2,177,449	15,312	143,224
(Sep 7 - Sep 13), 2025	794,396,942	26,280	273,342	229,062	2,406,511	15,235	158,459
(Sep 14 - Sep 20), 2025	790,667,806	26,157	299,499	228,347	2,634,859	15,163	173,623
(Sep 21 - Sep 27), 2025	784,347,196	25,948	325,447	227,135	2,861,994	15,042	188,665
(Sep 28 - Oct 4), 2025	783,010,269	25,904	351,351	226,879	3,088,872	15,017	203,682
(Oct 5 - Oct 11), 2025	781,106,292	25,841	377,192	226,513	3,315,386	14,980	218,662
(Oct 12 - Oct 18), 2025	782,420,293	25,884	403,076	226,765	3,542,151	15,005	233,667
(Oct 19 - Oct 25), 2025	783,528,398	25,921	428,997	226,978	3,769,129	15,027	248,694
(Oct 26 - Nov 1), 2025	785,590,012	25,989	454,986	227,373	3,996,503	15,066	263,760
(Nov 2 - Nov 8), 2025	786,323,564	26,013	480,999	227,514	4,224,017	15,080	278,840
(Nov 9 - Nov 15), 2025	780,490,994	25,820	506,820	226,395	4,450,412	14,968	293,808
(Nov 16 - Nov 22), 2025	783,360,442	25,915	532,735	226,946	4,677,358	15,023	308,832
23-Nov-25	784,589,271	3,708	536,443	32,455	4,709,813	2,150	310,981
24-Nov-25	791,475,529	3,741	540,183	32,643	4,742,456	2,168	313,150
25-Nov-25	793,816,799	3,752	543,935	32,707	4,775,163	2,175	315,325
26-Nov-25	791,408,418	3,740	547,675	32,641	4,807,804	2,168	317,493
27-Nov-25	794,418,995	3,754	551,430	32,724	4,840,528	2,176	319,669
28-Nov-25	794,506,220	3,755	555,184	32,726	4,873,254	2,177	321,846
29-Nov-25	794,593,442	3,755	558,940	32,729	4,905,983	2,177	324,023
30-Nov-25	792,956,632	3,748	562,687	32,684	4,938,667	2,172	326,195
1-Dec-25	788,788,684	3,728	566,415	32,570	4,971,236	2,161	328,357
2-Dec-25	789,616,151	3,732	570,147	32,592	5,003,828	2,163	330,520
3-Dec-25	789,068,229	3,729	573,876	32,577	5,036,406	2,162	332,682
4-Dec-25	797,035,457	3,767	577,643	32,795	5,069,201	2,184	334,865
5-Dec-25	797,123,212	3,767	581,410	32,798	5,101,999	2,184	337,049
6-Dec-25	797,210,965	3,768	585,178	32,800	5,134,799	2,184	339,233
7-Dec-25	794,229,689	3,754	588,931	32,719	5,167,518	2,176	341,409
8-Dec-25	794,400,507	3,754	592,686	32,723	5,200,241	2,176	343,586
9-Dec-25	793,836,773	3,752	596,437	32,708	5,232,949	2,175	345,761
10-Dec-25	791,618,382	3,741	600,179	32,647	5,265,596	2,169	347,929
11-Dec-25	790,505,397	3,736	603,914	32,617	5,298,213	2,166	350,095
12-Dec-25	790,593,217	3,736	607,651	32,619	5,330,832	2,166	352,261
13-Dec-25	790,681,034	3,737	611,388	32,621	5,363,453	2,166	354,428
14-Dec-25	788,733,741	3,728	615,115	32,568	5,396,021	2,161	356,588
15-Dec-25	787,063,765	3,720	618,835	32,522	5,428,543	2,156	358,745
16-Dec-25	787,155,465	3,720	622,555	32,525	5,461,068	2,157	360,901
17-Dec-25	785,702,811	3,713	626,268	32,485	5,493,553	2,153	363,054
18-Dec-25	793,233,981	3,749	630,017	32,691	5,526,245	2,173	365,227
19-Dec-25	793,326,733	3,749	633,766	32,694	5,558,938	2,174	367,401
20-Dec-25	793,419,482	3,750	637,516	32,696	5,591,635	2,174	369,574
21-Dec-25	790,697,637	3,737	641,253	32,622	5,624,257	2,166	371,741

ZAMAN KABIR RASHID & CO. Chartered Accountants

IDLC Asset Management Shariah Fund
Fees Calculation on NAV
For the year ended June 30, 2026

Week / Day	Average / Daily NAV	Trustee Fee		Management Fee		Amortization of BSEC Annual Fee	
		Amount	Cumulative Amount	Amount	Cumulative Amount	Amount	Cumulative Amount
22-Dec-25	791,429,315	3,740	644,993	32,642	5,656,899	2,168	373,909
23-Dec-25	791,653,591	3,741	648,735	32,648	5,689,547	2,169	376,078
24-Dec-25	792,988,662	3,748	652,482	32,685	5,722,231	2,173	378,251
25-Dec-25	793,080,356	3,748	656,230	32,687	5,754,918	2,173	380,423
26-Dec-25	793,172,048	3,749	659,979	32,690	5,787,608	2,173	382,596
27-Dec-25	793,263,736	3,749	663,728	32,692	5,820,300	2,173	384,770
28-Dec-25	789,639,924	3,732	667,460	32,593	5,852,893	2,163	386,933
29-Dec-25	784,745,293	3,709	671,169	32,459	5,885,352	2,150	389,083
30-Dec-25	779,883,964	3,686	674,854	32,326	5,917,677	2,137	391,220
31-Dec-25	779,975,402	3,686	678,541	32,328	5,950,005	2,137	393,357
1-Jan-26	780,325,847	3,688	682,228	32,338	5,982,343	2,138	395,495
2-Jan-26	780,417,176	3,688	685,917	32,340	6,014,683	2,138	397,633
3-Jan-26	780,508,502	3,689	689,605	32,343	6,047,026	2,138	399,771
4-Jan-26	778,625,567	3,680	693,285	32,291	6,079,317	2,133	401,904
5-Jan-26	782,393,216	3,698	696,983	32,394	6,111,712	2,144	404,048
6-Jan-26	785,205,929	3,711	700,694	32,471	6,144,183	2,151	406,199
7-Jan-26	786,456,055	3,717	704,411	32,506	6,176,689	2,155	408,354
8-Jan-26	786,751,662	3,718	708,129	32,514	6,209,202	2,155	410,509
9-Jan-26	786,843,630	3,719	711,847	32,516	6,241,719	2,156	412,665
10-Jan-26	786,935,595	3,719	715,566	32,519	6,274,237	2,156	414,821
11-Jan-26	784,535,792	3,708	719,274	32,453	6,306,690	2,149	416,970
12-Jan-26	784,388,213	3,707	722,981	32,449	6,339,139	2,149	419,119
13-Jan-26	784,375,707	3,707	726,688	32,449	6,371,588	2,149	421,268
14-Jan-26	785,445,274	3,712	730,400	32,478	6,404,066	2,152	423,420
15-Jan-26	786,343,931	3,716	734,117	32,503	6,436,569	2,154	425,575
16-Jan-26	786,411,702	3,717	737,833	32,504	6,469,073	2,155	427,729
17-Jan-26	786,479,471	3,717	741,550	32,506	6,501,579	2,155	429,884
18-Jan-26	794,432,369	3,755	745,305	32,724	6,534,303	2,177	432,060
19-Jan-26	799,276,630	3,777	749,082	32,857	6,567,160	2,190	434,250
20-Jan-26	799,155,295	3,777	752,859	32,854	6,600,014	2,189	436,440
21-Jan-26	797,169,110	3,767	756,626	32,799	6,632,813	2,184	438,624
22-Jan-26	791,565,965	3,741	760,367	32,646	6,665,459	2,169	440,792
23-Jan-26	791,650,374	3,741	764,109	32,648	6,698,107	2,169	442,961
24-Jan-26	791,734,780	3,742	767,850	32,650	6,730,757	2,169	445,131
25-Jan-26	806,152,090	3,810	771,660	33,045	6,763,802	2,209	447,339
26-Jan-26	809,248,859	3,825	775,485	33,130	6,796,932	2,217	449,556
27-Jan-26	812,067,342	3,838	779,323	33,207	6,830,140	2,225	451,781
28-Jan-26	818,402,817	3,868	783,190	33,381	6,863,520	2,242	454,023
29-Jan-26	815,797,811	3,855	787,046	33,310	6,896,830	2,235	456,258
30-Jan-26	815,881,229	3,856	790,902	33,312	6,930,142	2,235	458,494
31-Jan-26	815,964,644	3,856	794,758	33,314	6,963,456	2,236	460,729
1-Feb-26	813,326,318	3,844	798,602	33,242	6,996,698	2,228	462,957
2-Feb-26	813,678,368	3,845	802,447	33,251	7,029,949	2,229	465,187
3-Feb-26	812,524,326	3,840	806,287	33,220	7,063,169	2,226	467,413
4-Feb-26	812,607,454	3,840	810,128	33,222	7,096,391	2,226	469,639
5-Feb-26	818,448,139	3,868	813,996	33,382	7,129,773	2,242	471,881
6-Feb-26	818,530,983	3,868	817,864	33,384	7,163,158	2,243	474,124
7-Feb-26	818,613,824	3,869	821,733	33,387	7,196,544	2,243	476,367
8-Feb-26	818,368,060	3,868	825,601	33,380	7,229,924	2,242	478,609
9-Feb-26	823,010,607	3,890	829,490	33,507	7,263,431	2,255	480,864
10-Feb-26	826,546,816	3,906	833,396	33,604	7,297,035	2,265	483,128

IDLC Asset Management Shariah Fund
Fees Calculation on NAV
For the year ended June 30, 2026

Week / Day	Average / Daily NAV	Trustee Fee		Management Fee		Amortization of BSEC Annual Fee	
		Amount	Cumulative Amount	Amount	Cumulative Amount	Amount	Cumulative Amount
11-Feb-26	826,643,667	3,907	837,303	33,607	7,330,642	2,265	485,393
12-Feb-26	826,740,515	3,907	841,210	33,609	7,364,251	2,265	487,658
13-Feb-26	826,837,359	3,908	845,118	33,612	7,397,863	2,265	489,923
14-Feb-26	826,934,200	3,908	849,026	33,615	7,431,478	2,266	492,189
15-Feb-26	836,030,040	3,951	852,977	33,864	7,465,342	2,290	494,479
16-Feb-26	831,686,841	3,931	856,908	33,745	7,499,087	2,279	496,758
17-Feb-26	831,903,840	3,932	860,839	33,751	7,532,837	2,279	499,037
18-Feb-26	839,242,730	3,966	864,806	33,952	7,566,789	2,299	501,336
19-Feb-26	837,290,296	3,957	868,763	33,898	7,600,688	2,294	503,630
20-Feb-26	837,377,488	3,957	872,720	33,901	7,634,588	2,294	505,925
21-Feb-26	837,464,677	3,958	876,678	33,903	7,668,492	2,294	508,219
22-Feb-26	837,230,737	3,957	880,635	33,897	7,702,388	2,294	510,513
23-Feb-26	839,691,192	3,968	884,603	33,964	7,736,352	2,301	512,813
24-Feb-26	837,730,834	3,959	888,562	33,910	7,770,263	2,295	515,108
25-Feb-26	836,129,865	3,952	892,514	33,867	7,804,129	2,291	517,399
26-Feb-26	841,190,024	3,975	896,489	34,005	7,838,135	2,305	519,704
27-Feb-26	841,271,381	3,976	900,465	34,007	7,872,142	2,305	522,009
28-Feb-26	841,352,735	3,976	904,442	34,010	7,906,152	2,305	524,314
1-Mar-26	835,774,579	3,950	908,391	33,857	7,940,009	2,290	526,604
2-Mar-26	836,193,446	3,952	912,343	33,868	7,973,877	2,291	528,895
3-Mar-26	825,036,921	3,899	916,242	33,563	8,007,440	2,260	531,155
4-Mar-26	829,645,514	3,921	920,163	33,689	8,041,128	2,273	533,428
5-Mar-26	824,639,505	3,897	924,061	33,552	8,074,680	2,259	535,687
6-Mar-26	824,718,153	3,898	927,958	33,554	8,108,234	2,260	537,947
7-Mar-26	824,796,797	3,898	931,856	33,556	8,141,790	2,260	540,206
8-Mar-26	816,246,402	3,858	935,714	33,322	8,175,112	2,236	542,443
9-Mar-26	821,693,350	3,883	939,597	33,471	8,208,583	2,251	544,694
10-Mar-26	826,660,572	3,907	943,504	33,607	8,242,190	2,265	546,959
11-Mar-26	826,889,257	3,908	947,412	33,613	8,275,804	2,265	549,224
12-Mar-26	834,692,989	3,945	951,357	33,827	8,309,631	2,287	551,511
13-Mar-26	834,772,682	3,945	955,302	33,829	8,343,460	2,287	553,798
14-Mar-26	834,852,373	3,946	959,248	33,832	8,377,292	2,287	556,085
15-Mar-26	830,316,969	3,924	963,172	33,707	8,410,999	2,275	558,360
16-Mar-26	833,045,247	3,937	967,109	33,782	8,444,781	2,282	560,643
17-Mar-26	833,125,212	3,937	971,046	33,784	8,478,565	2,283	562,925
18-Mar-26	833,205,175	3,938	974,984	33,786	8,512,352	2,283	565,208
19-Mar-26	833,285,134	3,938	978,922	33,789	8,546,140	2,283	567,491
20-Mar-26	833,365,091	3,939	982,860	33,791	8,579,931	2,283	569,774
21-Mar-26	833,441,054	3,939	986,799	33,793	8,613,724	2,283	572,057
22-Mar-26	833,511,605	3,939	990,738	33,795	8,647,519	2,284	574,341
23-Mar-26	833,582,154	3,940	994,678	33,797	8,681,316	2,284	576,625
24-Mar-26	841,808,395	3,978	998,656	34,022	8,715,338	2,306	578,931
25-Mar-26	840,364,644	3,972	1,002,628	33,983	8,749,320	2,302	581,233
26-Mar-26	840,437,217	3,972	1,006,600	33,985	8,783,305	2,303	583,536
27-Mar-26	840,509,788	3,972	1,010,572	33,987	8,817,292	2,303	585,839
28-Mar-26	840,582,356	3,973	1,014,545	33,989	8,851,280	2,303	588,142
29-Mar-26	837,460,452	3,958	1,018,503	33,903	8,885,183	2,294	590,436
30-Mar-26	833,903,311	3,941	1,022,444	33,806	8,918,989	2,285	592,721
31-Mar-26	829,173,824	3,919	1,026,362	33,676	8,952,665	2,272	594,993
1-Apr-26	832,967,430	3,937	1,030,299	33,780	8,986,445	2,282	597,275
2-Apr-26	832,187,338	3,933	1,034,232	33,759	9,020,203	2,280	599,555

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

IDLC Asset Management Shariah Fund
Fees Calculation on NAV
For the year ended June 30, 2026

Week / Day	Average / Daily NAV	Trustee Fee		Management Fee		Amortization of BSEC Annual Fee	
		Amount	Cumulative Amount	Amount	Cumulative Amount	Amount	Cumulative Amount
3-Apr-26	832,260,468	3,933	1,038,165	33,761	9,053,964	2,280	601,835
4-Apr-26	832,333,595	3,934	1,042,099	33,763	9,087,726	2,280	604,115
5-Apr-26	828,564,220	3,916	1,046,015	33,659	9,121,386	2,270	606,385
6-Apr-26	837,508,944	3,958	1,049,973	33,904	9,155,290	2,295	608,680
7-Apr-26	837,822,428	3,960	1,053,932	33,913	9,189,203	2,295	610,975
8-Apr-26	845,988,636	3,998	1,057,931	34,137	9,223,340	2,318	613,293
9-Apr-26	843,131,159	3,985	1,061,915	34,058	9,257,398	2,310	615,603
10-Apr-26	843,212,464	3,985	1,065,900	34,061	9,291,459	2,310	617,913
11-Apr-26	843,293,767	3,985	1,069,886	34,063	9,325,521	2,310	620,223
12-Apr-26	844,863,176	3,993	1,073,879	34,106	9,359,627	2,315	622,538
13-Apr-26	842,690,087	3,983	1,077,861	34,046	9,393,674	2,309	624,847
14-Apr-26	842,771,193	3,983	1,081,844	34,049	9,427,722	2,309	627,156
15-Apr-26	843,982,965	3,989	1,085,833	34,082	9,461,804	2,312	629,468
16-Apr-26	855,558,008	4,043	1,089,876	34,399	9,496,203	2,344	631,812
17-Apr-26	855,637,828	4,044	1,093,920	34,401	9,530,604	2,344	634,156
18-Apr-26	855,717,646	4,044	1,097,964	34,403	9,565,007	2,344	636,501
19-Apr-26	853,242,442	4,032	1,101,996	34,335	9,599,342	2,338	638,838
20-Apr-26	851,608,238	4,025	1,106,021	34,291	9,633,633	2,333	641,172
21-Apr-26	853,891,438	4,036	1,110,057	34,353	9,667,986	2,339	643,511
22-Apr-26	853,755,759	4,035	1,114,092	34,349	9,702,336	2,339	645,850
23-Apr-26	852,267,660	4,028	1,118,119	34,309	9,736,644	2,335	648,185
24-Apr-26	852,350,630	4,028	1,122,148	34,311	9,770,955	2,335	650,520
25-Apr-26	852,433,598	4,029	1,126,176	34,313	9,805,269	2,335	652,856
26-Apr-26	853,510,613	4,034	1,130,210	34,343	9,839,611	2,338	655,194
27-Apr-26	851,110,592	4,022	1,134,232	34,277	9,873,888	2,332	657,526
28-Apr-26	850,581,933	4,020	1,138,252	34,263	9,908,151	2,330	659,856
29-Apr-26	854,375,026	4,038	1,142,290	34,366	9,942,517	2,341	662,197
30-Apr-26	854,143,442	4,037	1,146,327	34,360	9,976,877	2,340	664,537
1-May-26	854,226,451	4,037	1,150,364	34,362	10,011,240	2,340	666,877
2-May-26	854,309,458	4,037	1,154,401	34,365	10,045,604	2,341	669,218
3-May-26	853,917,491	4,036	1,158,437	34,354	10,079,958	2,340	671,557
4-May-26	857,043,196	4,050	1,162,487	34,440	10,114,398	2,348	673,906
5-May-26	864,577,244	4,086	1,166,573	34,646	10,149,044	2,369	676,274
6-May-26	871,858,767	4,120	1,170,694	34,845	10,183,889	2,389	678,663
7-May-26	869,187,514	4,108	1,174,802	34,772	10,218,661	2,381	681,044
8-May-26	869,271,680	4,108	1,178,910	34,775	10,253,436	2,382	683,426
9-May-26	869,355,844	4,109	1,183,018	34,777	10,288,213	2,382	685,808
10-May-26	868,031,201	4,102	1,187,121	34,741	10,322,953	2,378	688,186
11-May-26	865,791,806	4,092	1,191,213	34,679	10,357,633	2,372	690,558
12-May-26	869,048,396	4,107	1,195,320	34,768	10,392,401	2,381	692,939
13-May-26	867,340,315	4,099	1,199,419	34,722	10,427,123	2,376	695,315
14-May-26	866,848,215	4,097	1,203,516	34,708	10,461,831	2,375	697,690
15-May-26	866,933,046	4,097	1,207,613	34,710	10,496,541	2,375	700,065
16-May-26	867,017,875	4,098	1,211,710	34,713	10,531,254	2,375	702,441
17-May-26	879,801,659	4,158	1,215,868	35,063	10,566,317	2,410	704,851
18-May-26	879,472,199	4,156	1,220,025	35,054	10,601,371	2,410	707,260
19-May-26	881,075,793	4,164	1,224,189	35,098	10,636,469	2,414	709,674
20-May-26	881,223,684	4,165	1,228,353	35,102	10,671,571	2,414	712,089
21-May-26	885,623,889	4,185	1,232,539	35,223	10,706,794	2,426	714,515
22-May-26	885,710,978	4,186	1,236,725	35,225	10,742,019	2,427	716,942
23-May-26	890,154,989	4,207	1,240,932	35,347	10,777,365	2,439	719,380

Zoha Zaman Kabir Rashid & Co. Chartered Accountants

IDLC Asset Management Shariah Fund
Fees Calculation on NAV
For the year ended June 30, 2026

Week / Day	Average / Daily NAV	Trustee Fee		Management Fee		Amortization of BSEC Annual Fee	
		Amount	Cumulative Amount	Amount	Cumulative Amount	Amount	Cumulative Amount
24-May-26	892,360,691	4,217	1,245,149	35,407	10,812,773	2,445	721,825
25-May-26	892,450,549	4,218	1,249,367	35,410	10,848,182	2,445	724,270
26-May-26	892,540,405	4,218	1,253,585	35,412	10,883,594	2,445	726,716
27-May-26	892,630,257	4,219	1,257,803	35,415	10,919,009	2,446	729,161
28-May-26	892,720,106	4,219	1,262,022	35,417	10,954,426	2,446	731,607
29-May-26	892,809,952	4,219	1,266,242	35,419	10,989,845	2,446	734,053
30-May-26	892,899,794	4,220	1,270,462	35,422	11,025,267	2,446	736,499
31-May-26	892,989,634	4,220	1,274,682	35,424	11,060,691	2,447	738,946
1-Jun-26	894,681,282	4,228	1,278,910	35,471	11,096,162	2,451	741,397
2-Jun-26	895,348,527	4,231	1,283,142	35,489	11,131,651	2,453	743,850
3-Jun-26	900,809,333	4,257	1,287,399	35,639	11,167,290	2,468	746,318
4-Jun-26	914,607,793	4,322	1,291,721	36,017	11,203,306	2,506	748,824
5-Jun-26	914,698,029	4,323	1,296,044	36,019	11,239,326	2,506	751,330
6-Jun-26	914,788,262	4,323	1,300,368	36,022	11,275,347	2,506	753,836
7-Jun-26	918,015,605	4,339	1,304,706	36,110	11,311,457	2,515	756,351
8-Jun-26	915,475,042	4,327	1,309,033	36,040	11,347,498	2,508	758,859
9-Jun-26	914,718,896	4,323	1,313,356	36,020	11,383,517	2,506	761,365
10-Jun-26	918,027,547	4,339	1,317,694	36,110	11,419,628	2,515	763,881
11-Jun-26	917,754,816	4,337	1,322,032	36,103	11,455,730	2,514	766,395
12-Jun-26	917,844,611	4,338	1,326,369	36,105	11,491,836	2,515	768,910
13-Jun-26	917,934,402	4,338	1,330,708	36,108	11,527,944	2,515	771,425
14-Jun-26	922,163,018	4,358	1,335,066	36,224	11,564,167	2,526	773,951
15-Jun-26	929,518,453	4,393	1,339,459	36,425	11,600,592	2,547	776,498
16-Jun-26	930,260,120	4,396	1,343,855	36,445	11,637,038	2,549	779,046
17-Jun-26	954,163,333	4,509	1,348,365	37,100	11,674,138	2,614	781,660
18-Jun-26	966,692,791	4,569	1,352,933	37,444	11,711,582	2,648	784,309
19-Jun-26	966,776,174	4,569	1,357,502	37,446	11,749,028	2,649	786,958
20-Jun-26	966,859,554	4,569	1,362,072	37,448	11,786,476	2,649	789,607
21-Jun-26	975,005,480	4,608	1,366,680	37,671	11,824,147	2,671	792,278
22-Jun-26	971,341,424	4,591	1,371,270	37,571	11,861,718	2,661	794,939
23-Jun-26	979,576,636	4,630	1,375,900	37,797	11,899,515	2,684	797,623
24-Jun-26	983,189,229	4,647	1,380,546	37,896	11,937,411	2,694	800,316
25-Jun-26	989,133,876	4,675	1,385,221	38,058	11,975,469	2,710	803,026
26-Jun-26	989,206,322	4,675	1,389,896	38,060	12,013,529	2,710	805,737
27-Jun-26	989,278,766	4,675	1,394,571	38,062	12,051,592	2,710	808,447
28-Jun-26	1,007,054,338	4,759	1,399,331	38,549	12,090,141	2,759	811,206
29-Jun-26	1,022,941,273	4,834	1,404,165	38,985	12,129,126	2,803	814,009
30-Jun-26	1,023,785,970	4,838	1,409,004	39,008	12,168,134	2,805	816,813

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

Annexure E

IDLC Asset Management Shariah Fund
Custodian Fee Calculation
July 01, 2025 - June 30, 2026

SN	Month	Listed Securities Market Value	Non-Listed Securities Face Value	Total Seceurities holding	Custodian Fee	Vat 15%	Total Amount	Cumulative
1	July	279,296,413	468,913,238	748,209,651	31,051	4,658	35,709	35,709
2	August	319,289,179	431,123,065	750,412,244	51,546	7,732	59,278	94,987
3	September	306,151,137	453,786,131	759,937,268	32,449	4,867	37,316	132,303
4	October	300,842,230	455,666,503	756,508,733	34,002	5,100	39,102	171,404
5	November	299,563,243	455,745,498	755,308,741	32,869	4,930	37,800	209,204
6	December	254,953,986	458,829,742	713,783,728	32,447	4,867	37,314	246,518
7	January	274,258,244	392,293,101	666,551,344	68,877	10,332	79,208	325,727
8	February	344,868,242	436,942,991	781,811,233	64,680	9,702	74,382	400,109
9	March	332,924,243	401,693,635	734,617,878	77,271	11,591	88,862	488,971
10	April	315,976,241	435,033,000	751,009,241	49,688	7,453	57,141	546,112
11	May	296,702,601	435,033,000	731,735,601	50,648	7,597	58,246	604,357
12	June	519,990,949	401,693,635	921,684,584	56,981	8,547	65,528	669,885

Details of CDBL Expenses
July 01, 2025 - June 30, 2026

Particulars	Amount
CDS Bill & CDBL Connectivity Expense - July' 2025	9,267
CDS Bill & CDBL Connectivity Expense - Aug' 2025	11,979
CDS Bill & CDBL Connectivity Expense - Sep'2025	7,442
CDS Bill & CDBL Connectivity Expense - Oct'2025	4,408
CDS Bill & CDBL Connectivity Expense - Nov'2025	4,815
CDS Bill & CDBL Connectivity Expense - Dec'2025	7,270
CDS Bill & CDBL Connectivity Expense - Jan'2026	4,000
CDS Bill & CDBL Connectivity Expense - Feb'2026	9,574
CDS Bill & CDBL Connectivity Expense - Mar'2026	21,590
CDS Bill & CDBL Connectivity Expense - Apr'2026	14,606
CDS Bill & CDBL Connectivity Expense - May'2026	7,632
CDS Bill & CDBL Connectivity Expense - Jun'2026	32,236
Annual CDBL fee (2025-26)	52,900
Add: Prior year Adjustments (2024-25)	-
	187,718

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

Annexure- F

IDLC Asset Management Shariah Fund
Capital Gain / (Loss) Statement
July 01, 2025 - June 30, 2026

SL NO	NAME OF SECURITIES	NO OF SECURITIES	PER UNIT COST	TOTAL COST PRICE	PER UNIT SALE	TOTAL SALE PRICE	GAIN / (LOSS)
1	Beximco Pharmaceuticals Ltd.	386,411	124.79	48,221,760	126.33	48,817,226	595,467
2	Berger Paints Bangladesh Ltd.	32,000	1,493.14	47,780,422	1,507.06	48,226,032	445,610
3	Grammenphone Ltd.	378,936	279.81	106,031,633	250.39	94,880,723	(11,150,910)
4	Marico Bangladesh Limited	19,005	2,485.36	47,234,232	2,764.18	52,533,316	5,299,084
				249,268,046		**244,457,297**	**(4,810,749)**

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

Annexure- G

IDLC Asset Management Shariah Fund
Dividend Income Statement
July 01, 2025 - June 30, 2026

SL NO	NAME OF SECURITIES	RECORD DATE	NO. OF SHARE	FACE VALUE	TOTAL FACE VALUE	% OF DIVIDEND PER SHARE	TOTAL DIVIDEND	NET DIVIDEND	CASH RECEIVED DIVIDEND	DIVIDEND RECEIVABLE
1	Berger Paints Bangladesh Ltd.	24-Jul-25	490	10	4,900	525%	25,725	25,725	25,725	-
2	Grameenphone Ltd.	13-Aug-25	303,498	10	3,034,980	110%	3,338,478	3,338,478	3,338,478	-
3	Marico Bangladesh Limited	21-Aug-25	29,113	10	291,130	600%	1,746,780	1,746,780	1,746,780	-
4	Marico Bangladesh Limited	23-Nov-25	29,113	10	291,130	500%	1,455,650	1,455,650	1,455,650	-
5	Grameenphone Ltd.	3-Mar-26	281,936	10	2,819,360	105%	2,960,328	2,960,328	2,960,328	-
6	Marico Bangladesh Limited	17-Feb-26	29,118	10	291,180	475%	1,383,105	1,383,105	1,383,105	-
7	LafargeHolcim Bangladesh PLC	9-Apr-26	1,620,000	10	16,200,000	22%	3,564,000	3,564,000	3,564,000	-
8	Marico Bangladesh Limited	1-Jun-26	32,821	10	328,210	500%	1,641,050	1,641,050	-	1,641,050
	TOTAL						**16,115,116**	**16,115,116**	**14,474,066**	**1,641,050**

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IDLC Asset Management Shariah Fund
Profit Earned on Mudaraba Deposit & Sukuk Investments
July 01, 2025 - June 30, 2026

A) PROFIT AND RECEIVABLE ON BANK ACCOUNT:

SL NO	BANK / INSTITUTION NAME	BRANCH	ACCOUNT NO	PURPOSE	Profit RATE (APPROX.)	AMOUNT	CASH RECEIVED	TDS DEDUCTED	RECEIVABLE AMOUNT
1	The City Bank PLC. (Islamic Wing)	Gulshan	1781550000066	Investor	5.50%- 6.00%	1,447,291	1,447,291	-	-
2	The City Bank PLC. (Islamic Wing)	Gulshan	1781550000067	Trading	5.50%- 6.00%	1,960,418	1,960,418	-	-
3	The City Bank PLC. (Islamic Wing)	Gulshan	1781270000001	Operations	5.50%- 6.00%	29,646	29,646	-	-
4	The City Bank PLC. (Islamic Wing)	Gulshan	1781270000002	Dividend	5.50%- 6.00%	13,461	13,461	-	-
5	Mutual Trust Bank PLC. (Islamic Wing)	Gulshan	9991520001588	Investor	6.00%	335	235	101	-
6	Mutual Trust Bank PLC. (Islamic Wing)	Gulshan	9991520001547	Trading	6.00%	38	27	11	-
	Total Amount					**3,451,190**	**3,451,078**	**112**	**-**

B) PROFIT AND RECEIVABLE ON MTDRs:

SL NO	BANK / INSTITUTION NAME	BRANCH	ACCOUNT NO	TYPE	Profit RATE (APPROX.)	AMOUNT	CASH RECEIVED	RECEIVABLE AMOUNT
1	DBH Finance PLC (Islamic wing)	CORPORATE	2710010133	MTDR	10.24%	594,505	594,505	-
2	DBH Finance PLC (Islamic wing)	CORPORATE	2710010132	MTDR	10.24%	594,505	594,505	-
3	DBH Finance PLC (Islamic wing)	CORPORATE	2710010130	MTDR	10.24%	173,403	173,403	-
4	DBH Finance PLC (Islamic wing)	CORPORATE	2710010131	MTDR	10.24%	594,505	594,505	-
5	DBH Finance PLC (Islamic wing)	CORPORATE	2710010134	MTDR	10.24%	594,505	594,505	-
6	DBH Finance PLC (Islamic wing)	CORPORATE	2710010135	MTDR	10.24%	572,286	572,286	-
7	DBH Finance PLC (Islamic wing)	CORPORATE	2710010136	MTDR	10.24%	572,286	572,286	-
8	DBH Finance PLC (Islamic wing)	CORPORATE	2710010153	MTDR	9.74%	464,542	464,542	-
9	DBH Finance PLC (Islamic wing)	CORPORATE	2710010152	MTDR	9.74%	482,499	482,499	-
10	DBH Finance PLC (Islamic wing)	CORPORATE	2710010151	MTDR	9.74%	482,499	482,499	-
11	DBH Finance PLC (Islamic wing)	CORPORATE	2710010150	MTDR	9.74%	544,352	544,352	-
12	DBH Finance PLC (Islamic wing)	CORPORATE	2710010149	MTDR	9.74%	544,352	544,352	-
13	DBH Finance PLC (Islamic wing)	CORPORATE	2710010161	MTDR	10.24%	251,496	251,496	-
14	DBH Finance PLC (Islamic wing)	CORPORATE	2710010162	MTDR	10.24%	251,496	251,496	-
15	DBH Finance PLC (Islamic wing)	CORPORATE	2710010163	MTDR	10.24%	251,496	251,496	-
16	DBH Finance PLC (Islamic wing)	CORPORATE	2710010164	MTDR	10.24%	251,496	251,496	-
17	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010000630	MTDR	9.75%	207,990	207,990	-
18	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010001010	MTDR	9.75%	450,222	450,222	-
19	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010001011	MTDR	9.50%	450,222	450,222	-
20	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010001013	MTDR	9.50%	450,222	450,222	-
21	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010001012	MTDR	9.50%	450,222	450,222	-
22	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010001056	MTDR	9.50%	448,361	448,361	-
23	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010001057	MTDR	9.50%	448,361	448,361	-
24	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010001058	MTDR	9.50%	448,361	448,361	-
25	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010001059	MTDR	9.50%	448,361	448,361	-
26	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010001348	MTDR	9.50%	198,862	198,862	-
27	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010001347	MTDR	9.50%	397,725	397,725	-
28	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010001349	MTDR	9.50%	397,725	397,725	-
29	Mutual Trust Bank PLC. (Islamic Wing)	CORPORATE	9992020012653	MTDR	9.00%	147,000	-	147,000
30	Mutual Trust Bank PLC. (Islamic Wing)	CORPORATE	9992020012661	MTDR	9.00%	147,000	-	147,000
31	Mutual Trust Bank PLC. (Islamic Wing)	CORPORATE	9992020012679	MTDR	9.00%	147,000	-	147,000
32	Mutual Trust Bank PLC. (Islamic Wing)	CORPORATE	9992020012687	MTDR	9.00%	147,000	-	147,000
33	Mutual Trust Bank PLC. (Islamic Wing)	CORPORATE	9992020012695	MTDR	9.00%	157,500	-	157,500
	Total Amount					**12,762,352**	**12,016,852**	**745,500**

C) PROFIT ON SUKUK INSTRUMENT:

SL NO	NAME OF INSTRUMENT	INSTRUMENT NUMBER	TOTAL VALUE OF INSTRUMENT	PURCHASE DATE	MATURITY DATE	LAST COUPON DATE	NEXT COUPON DATE	PROFIT RATE (%)	PROFIT EARNED	PRIOR YEAR RECEIVABLE	CASH RECEIVED	RECEIVABLE AMOUNT
1	05Y CDWSP Social Impact Sukuk	BDS092901051	24,533,000	6-Jun-24	6-Jun-29	6-Jun-26	6-Dec-26	10.40%	2,551,125	174,624	2,551,432	174,317
2	7Y CIBRR-2 Socio-Economic Sukuk	BDS093201071	130,000,000	13-Mar-25	13-Mar-32	13-Mar-26	13-Sep-26	9.25%	12,026,084	3,594,429	12,025,000	3,595,513
3	7Y RDIRWSP Socio - Economic Development Sukuk	BDS093202072	103,000,000	20-May-25	20-May-32	20-May-26	20-Nov-26	10.50%	10,815,000	1,234,321	10,815,000	1,234,321
4	7Y IRIDPNFL Socio-Economic Development Sukuk	BDS093302072	142,000,000	10-Feb-26	10-Feb-33	-	10-Aug-26	9.60%	5,309,702	-	-	5,309,702
									30,701,910	**5,003,374**	**25,391,432**	**10,313,852**

Zoha Zaman Kabir Rashid & Co. Chartered Accountants

Annexure I

IDLC Asset Management Shariah Fund
As at 30 June 2026

Disclosure under Rule - 81, 7th Sechedule, Para-7 of Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025

	Particular	June 30, 2026	June 30, 2025	June 30, 2024
(a)	Net Asset Value per unit at Cost value	10.99	10.80	10.52
(b)	Net Asset Value per unit at Fair value	11.26	10.39	9.94
(c)	Per unit income at below manner -			
	i) gain / (loss) or other income from sale of investments;	(0.053)	(0.178)	(0.140)
	ii) dividend, profit or interest received from investments;	0.693	0.757	0.425
	iii) profit from sale of investments to third parties;	-	-	-
	iv) transfer from reserves of the prior year to revenue;	-	-	-
(e)	Per Unit Expense	0.216	0.246	0.258
(f)	Per unit provision / (write back of provision) for diminution value of Investment	(0.319)	(0.079)	0.473
(g)	Weighted Average Earning per unit **	0.913	0.412	(0.446)
(k)	Per unit decrease in value due to unrecognized provision for diminution value of investment (if any)	-	-	-
(h)	Highest Purchase / Surrender Price per unit during the year	11.39	10.59	10.61
(i)	Lowest Purchase / Surrender Price per unit during the year	10.70	9.80	9.44

*** Note: The Weighted Average Earnings per Unit (EPU) has been calculated only for the current financial year. The corresponding figures for the previous two financial years have not been restated, as those amounts have already been audited and cannot be revised due to compliance requirements. Accordingly, the comparative figures are presented based on the previously reported Net Income / (Loss) per Unit.*

Zoha Zaman Kabir Rashid & Co. Chartered Accountants