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IFIL ISLAMIC MUTUAL FUND-01
TRUSTEE: INVESTMENT CORPORATION OF BANGLADESH
CUSTODIAN: INVESTMENT CORPORATION OF BANGLADESH

UNAUDITED FINANCIAL STATEMENTS
OF
IFIL ISLAMIC MUTUAL FUND-01
For the Period from July 01, 2023 to September 30, 2023

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IFIL ISLAMIC MUTUAL FUND-01
STATEMENT OF FINANCIAL POSITION (Unaudited)
As at September 30, 2023

Particulars	Notes	30-Sep-2023 BDT	30-Jun-2023 BDT
Assets			
Marketable Investments - at Market Value	03.00	92,92,26,355	96,22,65,430
Investments in Money Market (MTDR)	04.00	-	-
Cash and Cash Equivalents	05.00	87,53,230	42,81,762
Other Current Assets	06.00	17,40,687	1,85,27,260
Total Assets		**93,97,20,271**	**98,50,74,453**
Equity and Liabilities			
A) Unit Holder's Equity		**80,99,19,159**	**86,07,47,609**
Unit Capital	07.00	1,00,00,00,000	1,00,00,00,000
Retained Earnings	08.00	1,30,26,976	4,32,15,992
Unrealized Gain/(Loss) on Investments	09.00	(20,31,07,817)	(18,24,68,383)
B) Liabilities		**12,98,01,113**	**12,43,26,844**
Other Liabilities	10.00	11,40,00,000	11,40,00,000
Dividend Purification Fund	11.00	10,94,197	9,00,197
Unclaimed/ Dividend payable	12.00	77,64,116	26,59,271
Current Liabilities	13.00	69,42,800	67,67,376
Total Equity and Liabilities (A+B)		**93,97,20,271**	**98,50,74,453**
Net Asset Value (NAV) Per Unit of Tk 10 each			
NAV-at Cost value	14.00	**11.27**	**11.57**
NAV-at Market value	15.00	**9.24**	**9.75**

The financial statements should be read in conjunction with the annexed notes.

Chief Executive Officer | **Chairman of Trustee Committee**

Head of Finance & Accounts | **Member-Secretary of Trustee Committee**

Place: Dhaka, Bangladesh.
Dated: October 31, 2023

IFIL ISLAMIC MUTUAL FUND-01
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Unaudited)
For the Period from July 01, 2023 to September 30, 2023

Particulars	Notes	01.07.2023 to 30.09.2023	01.07.2022 to 30.09.2022
		BDT	BDT
A) Income		**23,26,552**	**84,48,546**
Profit on Sale of Investments	16.00	14,20,020	73,57,435
Dividend from Investment in Securities	17.00	6,30,932	9,90,000
Profit on Bank Deposits and Bonds	18.00	2,75,600	1,01,111
B) Expenses		**25,15,567**	**25,69,634**
Management Fee	19.00	11,97,884	12,20,247
Trustee Fee	20.00	2,50,000	2,50,000
Custodian Fee	21.00	2,37,733	2,38,273
BSEC Fee	22.00	2,30,980	2,37,399
Listing Fee	23.00	2,50,000	2,50,000
Audit Fee		34,500	28,750
Shariah Advisory Board Fee		35,200	1,01,200
Other Operating Expenses	24.00	79,270	93,765
Purification Fund against Intt. on Dividend Income	25.00	2,00,000	1,50,000
Profit Before Provision (A-B)		**(1,89,015)**	**58,78,912**
Provision for Marketable Investments		-	-
Profit for the period		**(1,89,015)**	**58,78,912**
Other Comprehensive Income			
Unrealized Gain/(Loss) on Investments	03.02	(2,06,39,434)	(74,58,161)
Total Comprehensive Income		**(2,08,28,450)**	**(15,79,249)**
Earnings Per Unit (EPU)	26.00	**(0.002)**	**0.06**

The financial statements should be read in conjunction with the annexed notes.

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh.
Dated: October 31, 2023

IFIL ISLAMIC MUTUAL FUND-01
STATEMENT OF CHANGES IN EQUITY (Unaudited)
As at September 30, 2023

Particulars	Unit Capital	Unrealized Gain/ (Loss) on Investments	Retained Earnings	Total Equity
	BDT	BDT	BDT	BDT
Balance as at July 01, 2023	**1,00,00,00,000**	**(18,24,68,383)**	**4,32,15,992**	**86,07,47,609**
Dividend paid for FY 2022-23 (3%)	-	-	(3,00,00,000)	(3,00,00,000)
Unrealized gain/(loss) on Investments	-	(2,06,39,434)	-	(2,06,39,434)
Profit for the period	-	-	(1,89,015)	(1,89,015)
Balance as at September 30, 2023	**1,00,00,00,000**	**(20,31,07,817)**	**1,30,26,976**	**80,99,19,159**

As at September 30, 2022

Balance as at July 01, 2022	**1,00,00,00,000**	**(15,91,63,530)**	**4,16,26,171**	**88,24,62,641**
Dividend paid for FY 2021-22 (4%)	-	-	(4,00,00,000)	(4,00,00,000)
Unrealized gain/(loss) on Investments	-	(74,58,161)	-	(74,58,161)
Profit for the period	-	-	58,78,912	58,78,912
Balance as at September 30, 2022	**1,00,00,00,000**	**(16,66,21,691)**	**75,05,083**	**84,08,83,392**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh.
Dated: October 31, 2023

IFIL ISLAMIC MUTUAL FUND-01
STATEMENT OF CASH FLOWS (Unaudited)
For the Period from July 01, 2023 to September 30, 2023

Particulars	Notes	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
A) Cash Flows from Operating Activities			
Dividend Received from Investment in Securities	27.00	33,38,277	46,20,500
Profit Received on Bank Deposits and Bonds	28.00	55,12,000	3,25,000
Profit on Sale of Investments	16.00	14,20,020	73,57,435
Payment of Fees & Expenses	29.00	(21,40,143)	(61,45,986)
Net Cash Generated from Operating Activities	32.00	**81,30,153**	**61,56,949**
B) Cash Flows from Investing Activities			
Sale of Securities (at Cost)	30.00	2,77,88,484	3,86,97,539
Purchase of Securities	31.00	(65,52,014)	(3,17,25,579)
Share Application Money		-	-
Refund of Share Application Money		-	-
Investment in New MTDR		-	-
Encashment of MTDR		-	2,00,00,000
Net Cash Inflow from/(Used in) Investing Activities		**2,12,36,470**	**2,69,71,960**
C) Cash Flows from Financing Activities			
Dividend Paid During the Period	12.00	(2,48,95,156)	(3,09,77,313)
Net Cash Used in Financing Activities		**(2,48,95,156)**	**(3,09,77,313)**
Net Cash Increase/(Decrease) (A+B+C)		**44,71,468**	**21,51,596**
Cash and Cash Equivalents at the Beginning of the Period		42,81,762	90,96,847
Cash and Cash Equivalents at the End of the Period		**87,53,230**	**1,12,48,443**
Net Operating Cash Flows Per Unit (NOCFPU)	33.00	**0.08**	**0.06**

The financial statements should be read in conjunction with the annexed notes.

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Place: Dhaka, Bangladesh.
Dated: October 31, 2023

IFIL ISLAMIC MUTUAL FUND-01
NOTES TO FINANCIAL STATEMENTS (Unaudited)
For the Period from July 01, 2023 to September 30, 2023

1.00 Legal status and Nature of Business

The **IFIL Islamic Mutual Fund-01** (the Fund) was established under a trust deed executed on June 16, 2009, between the Islamic Finance & Investment Limited as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as 'Trustee'. Investment Corporation of Bangladesh (ICB) is also The "Custodian" of the Fund. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on July 08, 2009, under the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 2001. The operation of the Fund commenced on November 10,

ICB Asset Management Company Limited (IAMCL) is the manager of the Fund. IAMCL was created as part of the restructuring programme of ICB under the Capital Market Development Programme (CMDP) initiated by the Government of the People's Republic of Bangladesh and the Asian Development Bank (ADB). The company was incorporated as a public limited company under the Companies Act 1994 with the registrar of joint stock companies and firms on December 05, 2000, with an authorized capital of Tk 100.00 crore and a nominal paid-up capital of Tk 2.00 lac which was subsequently increased to Tk 59.06 crore. Registration of the company with the BSEC has been completed on October 14, 2001. The company became operational on July 01, 2002, per government gazette notification.

The Fund is a close-end mutual fund of 20 years tenure. Initial tenure was 10 years, which has been extended for another 10 years up to November, 2030, as per BSEC Order dated October 02, 2018 (gazette published on October 23, 2018), by the Government of Bangladesh, BSEC through the exercise of its power accorded by Securities and Exchange Ordinance, 1969(XVII of 1969) Section 20A. The objectives of the Fund are to provide attractive dividend to the unit holders by investing the proceeds in the Capital Market and Money Market. The Fund is listed in the Dhaka Stock Exchange (DSE) and Chittagong Stock Exchange (CSE). The units of the Fund are transferable.

2.00 Significant Accounting Policies

2.01 Basis of Preparation of Financial Statements

These financial statements are prepared on the accrual basis accounting, under historical cost convention as modified for investments, which are 'market-to-market' and in the International Financial Reporting Standards (IFRSs) so far adopted and applicable to the Fund. The disclosures of information are made in accordance with the requirements of the trust deed, Securities and Exchange Rules 2020, Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 2001 and other applicable rules and regulations. In case there are differences between IFRSs and local statutory requirements such as Mutual Fund Rules, the local Regulation has been prevailed.

2.02 Financial instruments

2.02.01: Investments in shares which are actively traded on a quoted market are designated at fair value (market price) through other comprehensive income (FVTOCI). Gains or losses arising from a change in the fair value of such financial assets are recognized in other comprehensive income of statement of profit or loss and other comprehensive income.

2.02.02: In accordance with Mutual Fund Regulation, 2001 (enclosure-2, contents of Revenue Account), the unrealized loss will be charged in profit or loss account.

2.02.03: The market value of listed securities are valued at average closing quoted market price on the Dhaka and Chittagong Stock Exchanges on the date of valuation i.e., on September 30, 2023.

2.03 Reporting Period

These financial statements cover 03 (three) months from July 01, 2023, to September 30, 2023.

2.04 Provision for Unrealized Loss on Marketable Investments

2.04.01: In order to meet any future unforeseen diminution in the value of the investment portfolio over the cost, the management has established a policy of making provisions. Such provision is created on a lump-sum basis when satisfactory unit performance is ensured and transferred to income on a rational basis subsequently, if required, to ensure consistent distribution of dividends at a reasonable rate even in the bear market scenario.

2.05 Provision for Dividend Purification Fund

To comply with Shariah Law as per the guidance of the Shariah Advisory Board of the Fund provision has been made against interest among dividend income (see note-11).

2.06 Investment Policy

a) The Fund shall invest subject to the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 2001 and only in those securities, deposits and investments approved by the Bangladesh Securities and Exchange Commission (BSEC) and/or any other competent authority in this regard.

b) Not less than 75 (Seventy Five) percent of the total money collected under the scheme of the Fund shall be invested in capital market instruments out of which at least 50 (Fifty) percent shall be invested in listed securities.

ICB Asset Management Company Ltd. Accounts Department

c) Not more than 25 (Twenty-Five) percent of the total assets of the scheme of the Fund shall be invested in fixed income securities.

d) Not more than 15 (Fifteen) percent of the total assets of the scheme of the Fund shall be invested in pre-IPOs at one time.

e) All money collected under the Fund shall be invested only in encashable/transferable instruments, securities whether in the money market or capital market or privately placed pre-IPO equity, preference shares, debentures or securitized debts.

2.07 Net Asset Value (NAV) calculation

NAV per unit is being calculated using the following formula:

Total NAV = VA - LT

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

VA: Value of all securities in vault + Value of all securities placed in lien + Cash in hand and bank balances + Value of all securities receivables + receivables of proceeds of sale of investments + Dividend receivable, net off tax + Interest receivable, net off tax - Issue expenses amortised on that date - Printing, publication and stationery expenses amortised on date.

LT: Value of all securities payable + Payable against purchase of investments + Payable as brokerage and custodial charges + Payable against trustee fee + All other payable related to printing, publication and stationery + Accrued deferred expenses with regard to management fee, annual fee, audit fee and safe keeping fee.

2.08 Dividend Policy

As per rule 66 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 2001, the Fund is required to distribute in the form of a dividend to its unit holders an amount which shall not be less than 70% of annual profit during the year, net of provisions.

2.09 Management Fee

ICB Asset Management Company Ltd (IAMCL), the Management Company of the Fund is to be paid an annual management fee on weekly average Net Asset Value (NAV) as per rule 65 of Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 2001, and Trust Deed (4.3.14) at the following rates:

NAV Slab	Rate (%) of fee
Not exceeding Taka 5.00 crore	2.50%
Exceeding Taka 5.00 crore and up to Taka 25.00 crore	2.00% on additional amount
Exceeding Taka 25.00 crore and up to Taka 50.00 crore	1.50% on additional amount
Exceeding Taka 50.00 crore	1.00% on additional amount

By considering the benefit of Investors management fee is charged at a fixed rate of 0.50% on the weekly average NAV at market price for two years gradually i.e. FY 2020-21 to 2021-22 and 2022-23 to 2023-24 as per decisions taken in the 187th & 201th Board Meeting of ICB Asset management Company Limited dated 20 June 2021 & 15 September 2022.

The management fee is calculated on the closing of each day of the week based on that week's average NAV of the Fund and they are accumulated up to the closing date of the financial statements.The computation of management fee for the period is stated in Note 19.

2.10 Trustee Fee

As per trust deed (Supplementary) (05) the Fund shall pay an annual trusteeship fee @ 0.10 % of the Fund size i.e. taka 10,00,000.00 (ten lac) only payable semi-annually during the life of the Fund. The computation of trustee fee for the period is stated in Note 20.

2.11 Custodian Fee

As per trust deed (4.4.5), the custodian is entitled to receive a safekeeping fee @ 0.10% on the balance of securities of the Fund calculated on the average month-end value per annum.The computation of custodian fee for the period is stated in Note 21.

2.12 Annual BSEC Fee

As per rule 11 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation 2001, Fund is required to pay an annual fee to BSEC an amount equal to @ 0.10% of the net asset value (NAV) of the Fund or Tk 50,000.00 whichever is higher.The computation of annual fee of BSEC for the period is stated in Note 22.

2.13 Stock Exchange Annual Listing Fee

As per listing regulations 2015 (42.3.c.i) the Fund is required to pay amount equal to @ 0.05% of the Capital of the Fund to Dhaka & Chittagong Stock Exchanges as annual listing fee within 31 March of every Gregorian calender year.The computation of annual stock exchange listing fee for the period is stated in Note 23.

ICB Asset Management Company Ltd. Accounts Department

2.14 Cash and Cash Equivalents

Cash and cash equivalents include cash at bank which are available for use by the Fund without any restriction. There is an insignificant risk of changes in value of these current assets.

2.15 Statement of Cash Flows

Statement of cash flows has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph 10 and l8(a) of IAS 7: Statements of Cash Flows. In accordance with Bangladesh Securities and Exchange Commission (Mutual Fund) Regulation, 2001, investments have been shown under investing activities and gain/loss on sale of investments have been shown under operating activities.

2.16 Dividend Equalization Reserve

Divisible profit is transferred to Dividend Equalization Reserve on a rational basis based on the decision of the Board of Trustee to ensure reasonable dividend from period to period.

2.17 Financial Risk Management

IAMCL seeks to reduce financial risks (specially market risk- interest rate, currency & price, credit risk, liquidity risk and concentration risk) by employing and overseeing professional and experienced portfolio advisers that regularly monitor the Funds' positions and market events and diversify investment portfolios within the constraints of each Fund's investment objectives, investment strategies and applicable IAMCL policies and procedures.

2.18 Net Asset Value (NAV) Per Unit

The mutual fund calculates Net Asset Value per unit using the cost and market value, which has been shown on the face of the Statement of Financial Position, and the computation of NAV per unit is stated in Note 14 and 15.

2.19 Components of Financial Statements

The Financial Statement comprise of:

- Statement Of Financial Position (Unaudited) As at September 30, 2023;
- Statement Of Profit Or Loss And Other Comprehensive Income (Unaudited) For the Period from July 01, 2023 to September 30, 2023;
- Statement Of Changes In Equity (Unaudited) As at September 30, 2023;
- Statement Of Cash Flows (Unaudited) For the Period from July 01, 2023 to September 30, 2023 &
- Notes To Financial Statements (Unaudited), comprising a summary of significant Accounting Policies and Other Explanatory Information.

2.20 Revenue Recognization

a) Gain/loss arising on the sale of investment are included in the statement of profit or loss and other comprehensive income on the date at which the transaction takes place.

b) Dividend income on investment in securities has been recognized on an accrual basis. Dividends are recognized immediately after the record date as per industry practice, though as per IFRS-9 "Financial Instrument" dividends should be recognized when shareholders' right to receive dividends is established.

c) Profit comprises of profit on fund kept at the bank account, term deposit receipts (TDRs) and corporate bonds. Profit has been recognized on an accrual basis.

2.21 Earnings Per Unit

Earnings Per Unit (EPU) has been computed by dividing the basic earnings by the number of Units outstanding as on September30, 2023 as per IAS-33 "Earning per Share", which has been shown on the face of the statement of profit or loss and other comprehensive income.

2.22 General

i) Figures appearing in these financial statements have been rounded off to the nearest Taka; and

ii) Comparative figures and account titles in the financial statements have been rearranged/reclassified where necessary to conform with the current period's presentation.

ICB Asset Manage... Acco... Departm...

Notes	Particulars	30-Sep-2023	30-Jun-2023
		BDT	BDT

03.00 Marketable Investments - at Market Value

		30-Sep-2023 BDT	30-Jun-2023 BDT
	Marketable Investment in Securities (N: 3.01)	92,92,26,355	96,22,65,430
		92,92,26,355	**96,22,65,430**

3.01 Sector-wise break up of Marketable Investment in Securities As at September 30, 2023 is as follov

Sector/category	Total Cost Price (BDT)	Total Market Price (BDT)	Difference Surplus/(Deficit)
CORPORATE BOND	9,21,40,519	9,94,04,288	72,63,769
TANNARY INDUSTRIES	3,22,03,933	3,23,23,822	1,19,889
MISCELLANEOUS	75,23,092	75,60,700	37,608
CERAMIC INDUSTRY	23,64,247	21,42,500	(2,21,747)
IT	55,28,968	48,90,000	(6,38,968)
TEXTILES	3,82,56,009	3,73,50,660	(9,05,349)
TELECOMMUNICATION	2,74,98,733	2,58,57,000	(16,41,733)
FUNDS	1,67,80,056	1,34,10,000	(33,70,056)
BANKS	3,35,19,907	2,81,34,702	(53,85,205)
PHARMACEUTICALS AND CHEMICAL	22,94,51,271	22,16,94,863	(77,56,408)
SERVICES	2,03,52,771	1,22,62,228	(80,90,543)
CEMENT	4,46,79,096	3,44,84,843	(1,01,94,253)
FOOD AND ALLIED PRODUCTS	4,78,11,090	3,54,88,183	(1,23,22,908)
FINANCE AND LEASING	5,59,72,250	3,76,20,000	(1,83,52,250)
INSURANCE	9,89,05,690	6,22,92,719	(3,66,12,971)
ENGINEERING	18,15,04,770	13,05,34,718	(5,09,70,052)
FUEL AND POWER	19,78,41,771	14,37,75,130	(5,40,66,640)
Total	**1,13,23,34,172**	**92,92,26,355**	**(20,31,07,817)**

Details of Marketable Investments are shown in "Annexure- A".

03.02 Calculation of Unrealized Gain/ (Loss) on Marketable Investments

	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
Unrealized Gain/(Loss) as on July 01	(18,24,68,383)	(15,91,63,530)
Unrealized Gain/(Loss) as on September 30	(20,31,07,817)	(16,66,21,691)
Increase/(decrease)	**(2,06,39,434)**	**(74,58,161)**

		30-Sep-2023 BDT	30-Jun-2023 BDT
04.00	**Investments in Money Market (MTDR)**		
05.00	**Cash and Cash Equivalents**		
	STD Accounts (N:5.01)	9,48,204	23,10,607
	Dividend Accounts (N:5.02)	78,05,025	19,71,155
	Total Cash and Cash Equivalents	**87,53,230**	**42,81,762**

5.01 STD Accounts

Name of the Bank and Branches	Account no.	30-Sep-2023	30-Jun-2023
Shahjalal Islami Bank Ltd., Motijeel. Br.	4015-13100000347	1,16,487	23,10,607
Shahjalal Islami B Ltd., Moti. Br.(Int. on divi. Inc	40151210001-3066	8,31,717	-
Sub Total		**9,48,204**	**23,10,607**

5.02 Dividend Accounts

Name of the Bank and Branches	Year	Account no.	30-Sep-2023	30-Jun-2023
Shahjalal Islami Bank Ltd., Moti.Br.	18-19	4015-1310000-4201	31,786	31,786
Shahjalal Islami Bank Ltd., Moti.Br.	19-20	4015-1310000-4230	8,08,006	78,981
Shahjalal Islami Bank Ltd., Moti.Br.	20-21	4015-1310000-4244	6,40,014	6,40,014
Shahjalal Islami Bank Ltd., Moti.Br.	21-22	4015-1310000-4260	12,20,374	12,20,374
Shahjalal Islami Bank Ltd., Moti.Br.	22-23	4015-1310000-4298	51,04,844	-
Sub Total			**78,05,025**	**19,71,155**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	30-Sep-2023 BDT	30-Jun-2023 BDT
06.00	**Other Current Assets**		
	Dividend Receivable	7,40,687	34,48,031
	Receivable from ISTCL (Broker House) Sale/Purchase Securities	5,00,000	93,36,829
	Profit Receivable on Bond	-	52,36,400
	Others	-	6,000
	Securities and other deposits (N: 6.01)	5,00,000	5,00,000
		17,40,687	**1,85,27,260**
6.01	**Securities and Other Deposits**		
	Security money Tk.500,000 has been deposited to CDBL account	5,00,000	5,00,000
		5,00,000	**5,00,000**
07.00	**Unit Capital**		
	10,00,00,000 number of units of taka 10 each.	**1,00,00,00,000**	**1,00,00,00,000**
08.00	**Retained Earnings**		
	Balance as at July 01	4,32,15,992	4,16,26,171
	Less: Dividend paid	(3,00,00,000)	(4,00,00,000)
		1,32,15,991	**16,26,171**
	Add: Profit for the Period	(1,89,015)	4,15,89,821
	Closing Balance	**1,30,26,976**	**4,32,15,992**
09.00	**Unrealized Gain/ (Loss) on Investments**		
	Balance as at July 01	(18,24,68,383)	(15,91,63,530)
	Add/(less): For the period	(2,06,39,434)	(2,33,04,853)
	Closing Balance	**(20,31,07,817)**	**(18,24,68,383)**
10.00	**Other liabilities**		
	Provision for Investment in Securities (Others) (N:10.01)	11,28,11,928	11,28,11,928
	Provision for investment in Mutual Funds (N:10.02)	11,88,072	11,88,072
	Closing Balance	**11,40,00,000**	**11,40,00,000**
10.01	**Provision for Investment in Securities (Others)**		
	Balance as at July 01	11,28,11,928	10,38,11,928
	Add/(less): For the period	-	90,00,000
	Closing Balance	**11,28,11,928**	**11,28,11,928**
10.02	**Provision for Investment in Mutual Funds**		
	Balance as at July 01	11,88,072	11,88,072
	Add/(less): For the period	-	-
	Closing Balance	**11,88,072**	**11,88,072**
11.00	**Dividend Purification Fund (Interest against Dividend Income)**		
	Balance as at July 01	9,00,197	5,95,902.00
	Add: Addition for the period	2,00,000	8,72,975.00
	Add/(less): Fund Transfer from Main bank account	(6,000)	6,000.00
	Add: Profit on bank deposit	-	320
	Less: Donation and expenses	-	(5,75,000.00)
	Closing Balance	**10,94,197**	**9,00,197**
12.00	**Unclaimed/Dividend Payable**		
	Balance as at July 01	26,59,271	33,31,891
	Add: Addition for this period	3,00,00,000	4,00,00,000
	Less: Dividend Credited to Investors Account	(2,48,95,156)	(3,88,49,614)
	Less: Paid to Capital Market Stabilization Fund	-	(18,23,005)
	Closing Balance (N:12.01)	**77,64,116**	**26,59,271**

With refer to "Bangladesh Securities Exchange Commission" Directive Ref. No. BSEC/CMRRCD/2021-386/03 dated January 14, 2021 and Notification Ref. No. BSEC/CMRRCD/2021-391/20/Admin/121 dated June 01, 2021 published on June 27, 2021 and also latter Ref. No. SEC/SRMIC/165/part-1/166 dated July 06, 2021, we have transferred unclaimed/undistributed/unsettled dividend up to 2018-19 to Capital Market Stabilization Fund.

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars		30-Sep-2023 BDT	30-Jun-2023 BDT
12.01	**Unclaimed/Dividend Payable**	**Year**		
	Dividend payable	18-19	-	(1,596)
	Dividend payable	19-20	8,06,410	8,08,006
	Dividend payable	20-21	6,53,325	6,53,325
	Dividend payable	21-22	11,99,536	11,99,536
	Dividend payable	22-23	51,04,844	-
			77,64,116	**26,59,271**
13.00	**Current Liabilities**			
	Annual Management Fee Payable to IAMCL		59,39,587	47,41,703
	Semi-annual Trustee Fee Payable to ICB		2,50,000	10,00,000
	Custodian Fee Payable to ICB		2,37,733	9,35,105
	Annual Fee Payable to BSEC		2,30,980	14,468
	Annual Listing Fee Payable to DSE and CSE		2,50,000	-
	Audit Fee Payable		34,500	34,500
	Other Liability Payable		-	41,600
	Total		**69,42,800**	**67,67,376**
14.00	**Net Asset Value (NAV) Per Unit (At Cost Price)**			
	Total assets (Investment considered at cost price)		1,14,28,28,088	1,16,75,42,835
	Less: Liabilities (N: 14.01)		1,58,01,113	1,03,26,844
	Net Asset Value		**1,12,70,26,976**	**1,15,72,15,991**
	Number of units		10,00,00,000	10,00,00,000
	NAV Per Unit at Cost Value		**11.27**	**11.57**
14.01	**Liabilities**			
	Dividend Purification Fund		10,94,197	9,00,197
	Unclaimed/ Dividend Payable		77,64,116	26,59,271
	Current Liabilities		69,42,800	67,67,376
			1,58,01,113	**1,03,26,844**
15.00	**Net Asset Value (NAV) Per Unit (At Market Price)**			
	Total Assets		93,97,20,271	98,50,74,453
	Less: Liabilities (N: 14.01)		1,58,01,113	1,03,26,844
	Net Asset Value		**92,39,19,158**	**97,47,47,609**
	Number of units		10,00,00,000	10,00,00,000
	NAV Per Unit at Market Value		**9.24**	**9.75**

		01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
16.00	**Profit on Sale of Investments**	**14,20,020**	**73,57,435**
	Details of Profit on Sale of Investments are shown in "Annexure- B".		
17.00	**Dividend from Investment in Securities**	**6,30,932**	**9,90,000**
18.00	**Profit on Bank Deposits and Bonds**		
	Profit on MTDRs	-	1,01,111
	Profit on Listed Bonds	2,75,600	-
		2,75,600	**1,01,111**
19.00	**Management Fee**		
	Management Fee for IAMCL (N:19.01)	**11,97,884**	**12,20,247**
19.01	**Calculation For the Period from July 01, 2023 to September 30, 2023**		
	Weekly Average Net Asset Value		
	Total NAV (Sum of NAV Computed each week)	12,35,64,29,283	
	Number of Week	13	
	Average NAV	**95,04,94,560**	

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT

Particulars/Condition/Break-up	(%)	Average NAV	Fee (BDT)
Any Amount up to FY 2023-24	0.5	95,04,94,560	11,97,884
Total		**95,04,94,560**	**11,97,884**

Notes	Particulars	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
20.00	**Trustee Fee**		
	Trustee Fee for ICB (N:20.01)	**2,50,000**	**2,50,000**

20.01 Calculation For the Period from July 01, 2023 to September 30, 2023

Particulars	Fee (BDT)
Size of the Fund	1,00,00,00,000
Percentage of Trusteeship Fee	0.10
Trustee Fee	**2,50,000**

Notes	Particulars	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
21.00	**Custodian Fee**		
	Custodian Fee for ICB (N:21.01)	**2,37,733**	**2,38,273**

21.01 Calculation For the Period from July 01, 2023 to September 30, 2023

Securities Value at the end of each month	
Total Listed (Sum of Average Closing market price on CSE & DSE	2,82,95,43,690
Total Non-Listed (Sum of Price made by AMC and Trustee)	-
Total Mudaraba Term Deposit	-
Total Securities Value	**2,82,95,43,690**
Number of month	3
Monthly Average Securities Value	**94,31,81,230**
Percentage of Safekeeping Fee	0.10
Custodian Fee	**2,37,733**

Notes	Particulars	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
22.00	**BSEC Fee**		
	Annual Fee for BSEC (N:22.01)	**2,30,980**	**2,37,399**

22.01 Calculation For the Period from July 01, 2023 to September 30, 2023

Particulars	Fee (BDT)
Net Asset Value (NAV) of the Fund	92,39,19,158
Percentage of Annual fee	0.10
Annual BSEC Fee	**2,30,980**

Notes	Particulars	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
23.00	**Listing Fee**		
	Stock Exchange Listing Fee for DSE (N:23.01)	1,25,000	1,25,000
	Stock Exchange Listing Fee for CSE (N:23.01)	1,25,000	1,25,000
		2,50,000	**2,50,000**

23.01 Calculation For the Period from July 01, 2023 to September 30, 2023

Particulars	Fee (BDT)
Capital of the Fund	1,00,00,00,000
Percentage of Listing Fee for Each Exchange	0.05
Stock Exchange Listing Fee	**1,25,000**

Notes	Particulars	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
24.00	**Other Operating Expenses**		
	Bank Charges	58	153
	Excise Duty	-	15,000
	Advertisement Expense	59,952	59,865
	CDBL Transection Charges	5,603	4,957
	Dividend Distribution Expenses	-	1,680
	Others	13,656	12,110
		79,270	**93,765**

Advertisement and Other Expenses include Publication of NAV, Price Sensitive Information (PSI) and Financial Statements.

Notes	Particulars	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
25.00	**Purification Fund against Interest on Dividend Income**	**2,00,000**	**2,00,000**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
26.00	**Earnings Per Unit for the period**		
	Profit for the Period (numerator)	(1,89,015)	58,78,912
	Number of Units (denominator)	10,00,00,000	10,00,00,000
	Earnings Per Unit (EPU)	**(0.002)**	**0.06**

N.B: Earnings Per Unit (EPU) has been decreased due to decrease of capital gain and dividend income than previous period.

Notes	Particulars	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
27.00	**Dividend Received from Investment in Securities**		
	Dividend Income from Investment in Securities	6,30,932	9,90,000
	Add: Previous period Dividend Receivable	34,48,031	41,43,000
		40,78,963	**51,33,000**
	Less: Current period Dividend Receivable	(7,40,687)	(5,12,500)
		33,38,277	**46,20,500**
28.00	**Profit Received on Bank Deposits and Bonds**		
	Profit on Bank Deposits and Bonds	2,75,600	1,01,111
	Add: Previous period profit Receivable on FDR & Bonds	52,36,400	2,23,889
		55,12,000	**3,25,000**
	Less: Current period profit Receivable on FDR & Bonds	-	-
		55,12,000	**3,25,000**
29.00	**Payment of Fees & Expenses**		
	Total Expenses	25,15,567	25,69,634
	Add: Previous period Operating Expenses payable (N: 29.01)	67,67,376	60,96,956
	Add: Donation & Charges on Interest against Dividend Income	-	-
		92,82,943	**86,66,590**
	Less: Current period Operating Expenses payable (N: 29.02)	(69,42,800)	(23,70,604)
	Less: Purification Fund against Interest on Dividend Income	(2,00,000)	(1,50,000)
	Less: Profit on Bank Deposit against Interest on Dividend Income	-	-
		21,40,143	**61,45,986**
29.01	**Previous period Operating Expenses payable**		
	Current Liabilities (Previous Period)	67,67,376	60,96,956
	Less: Advance Payment of Fees, Tax & Suspense's	-	-
		67,67,376	**60,96,956**
29.02	**Current period Operating Expenses payable**		
	Current Liabilities (Current Period)	69,42,800	23,70,604
	Less: Advance Payment of Fees, Tax & Suspense's	-	-
		69,42,800	**23,70,604**
30.00	**Sale of Securities (at Cost)**		
	Sales from Direct Share (Investment at Cost Price)	1,89,51,655	3,71,89,262
	Add: Previous period Receivable from ISTCL (Broker House)	93,36,829	18,22,350
		2,82,88,484	**3,90,11,612**
	Less: Current period Receivable from ISTCL (Broker House)	(5,00,000)	(3,14,073)
		2,77,88,484	**3,86,97,539**
31.00	**Purchase of Securities**		
	Purchase from Direct Share (Cost Price)	65,52,014	3,17,25,583
	Add: Previous period payable to ISTCL (Broker House)	-	-
		65,52,014	**3,17,25,583**
	Less: Current period payable to ISTCL (Broker House)	-	(4)
		65,52,014	**3,17,25,579**
32.00	**Reconciliation Between Profit to Operating Cash Flows**		
	Profit Before Provision	(1,89,015)	58,78,912
	Add: Purification Fund against Interest on Dividend Income	2,00,000	1,50,000
	A) Operating Cash Flow Before Changes in Working Capital	**10,985**	**60,28,912**

ICB Asset Management Company Ltd. Accounts Department

Notes	Particulars	01.07.2023 to 30.09.2023 BDT	01.07.2022 to 30.09.2022 BDT
	Changes in Working Capital		
	Decrease/(Increase) of Other Current Assets (N: 32.01)	79,43,744	38,54,389
	(Decrease)/Increase of Current Liabilities (N: 32.02)	1,75,424	(37,26,352)
	B) Changes	**81,19,169**	**1,28,037**
32.01	**Decrease/(Increase) of Other Current Assets**		
	Add: Previous period Dividend Receivable	34,48,031	41,43,000
	Less: Current period Dividend Receivable	(7,40,687)	(5,12,500)
		27,07,344	**36,30,500**
	Add: Previous period profit Receivable on MTDR & Bonds	52,36,400	2,23,889
	Less: Current period profit Receivable on MTDR & Bonds	-	-
		79,43,744	**38,54,389**
32.02	**(Decrease)/Increase of Current Liabilities**		
	Add: Previous period Operating Expenses payable	67,67,376	60,96,956
	Add: Donation & Charges on Interest against Dividend Income	-	-
		67,67,376	**60,96,956**
	Less: Profit on Bank Deposit against Interest on Dividend Income	-	-
	Less: Current period Operating Expenses payable	(69,42,800)	(23,70,604)
		1,75,424	**(37,26,352)**
	Net Cash Generated from Operating Activities (A+B)	**81,30,153**	**61,56,949**
33.00	**Net Operating Cash Flows**		
	Net Cash Generated from Operating Activities (numerator)	81,30,153	61,56,949
	Number of Units (denominator)	10,00,00,000	10,00,00,000
	Net Operating Cash Flow Per Unit (NOCFPU)	**0.08**	**0.06**

N.B: Net operating cash flows per unit (NOCFPU) has been increased due to an increase in receive of profit and decrease of expense payment than the previous period.

34.00	**Profit and Earnings Per Unit Available for Distribution**		
	Retained Earnings Brought Forward	4,32,15,992	4,16,26,171
	Less: Dividend Paid	(3,00,00,000)	(4,00,00,000)
	Less: Transfer to Dividend Equalization Reserve	-	-
		1,32,15,991	**16,26,171**
	Add: Profit for the Period	(1,89,015)	58,78,912
		1,30,26,976	**75,05,083**
	Add: Dividend Equalization Reserve	-	-
		1,30,26,976	**75,05,083**
	Number of Units	10,00,00,000	10,00,00,000
	Profit Available for Distribution	**0.13**	**0.08**

35.00 Approval of the Financial Statements

The Trustee committee at the meeting held on October 30, 2023, approved the unaudited financial statements of the Fund for the period ended September 30, 2023, and authorized the same for an issue.

Chief Executive Officer | **Chairman of Trustee Committee**

Head of Finance & Accounts | **Member-Secretary of Trustee Committee**

Place: Dhaka, Bangladesh.
Dated: October 31, 2023

IFIL ISLAMIC MUTUAL FUND-1

Print date: 11-Oct-2023

Annexure A

PORTFOLIO STATEMENT

AS ON: **30-Sep-2023**

	Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
BANKS											
1	EXIM BANK OF BANGLADESH LTD.	2,692,316	12.45	33,519,907.46	10.40	10.50	10.45	28,134,702.20	-5,385,205.26	0.00	2.96
	Sector Total:	2,692,316		33,519,907.46				28,134,702.20	-5,385,205.26	-16.07	2.96
CEMENT											
2	CROWN CEMENT PLC	265,000	87.61	23,216,653.17	74.40	69.90	72.15	19,119,750.00	-4,096,903.17	0.00	2.05
3	HEIDELBERG CEMENT BD. LTD.	30,000	389.65	11,689,383.88	263.40	263.20	263.30	7,899,000.00	-3,790,383.88	0.00	1.03
4	PREMIER CEMENT MILLS LIMITED	126,010	77.56	9,773,058.62	59.00	59.50	59.25	7,466,092.50	-2,306,966.12	0.00	0.86
	Sector Total:	421,010		44,679,095.67				34,484,842.50	-10,194,253.17	-22.82	3.95
CERAMIC INDUSTRY											
5	RAK CERAMICS(BANGLADESH) LTD.	50,000	47.28	2,364,246.59	42.90	42.80	42.85	2,142,500.00	-221,746.59	0.00	0.21
	Sector Total:	50,000		2,364,246.59				2,142,500.00	-221,746.59	-9.38	0.21
CORPORATE BOND											
6	AIBL MUDARABA PERPETUAL BOND	1,845	5,000.00	9,225,000.00	4,895.0	4,600.0	4,747.50	8,759,137.50	-465,862.50	0.00	0.81
7	IBBL 2ND PERPETUAL MUDARABA BOND	1,197	5,000.00	5,985,000.00	5,000.0	4,900.0	4,950.00	5,925,150.00	-59,850.00	0.00	0.53
8	IBBL MUDARABA PERPETUAL BOND	80,000	961.63	76,930,518.67	1,053.0	1,065.0	1,059.00	84,720,000.00	7,789,481.33	0.00	6.79
	Sector Total:	83,042		92,140,518.67				99,404,287.50	7,263,768.83	7.88	8.14
ENGINEERING											
9	ATLAS BANGLADESH LTD.	96,056	207.35	19,917,420.33	104.20	0.00	104.20	10,009,035.20	-9,908,385.13	0.00	1.76
10	BANGLADESH STEEL RE-ROLLING MILLS LIMITE	200,000	110.63	22,126,068.21	90.00	90.60	90.30	18,060,000.00	-4,066,068.21	0.00	1.95
11	BBS CABLES LTD.	430,100	51.05	21,958,609.51	49.90	49.90	49.90	21,461,990.00	-496,619.51	0.00	1.94
12	BENGAL WINDSOR THERMOPLASTICS	442,109	52.57	23,239,564.46	23.40	23.00	23.20	10,256,928.80	-12,982,635.66	-0.01	2.05
13	BSRM STEELS LIMITED	250,000	78.85	19,711,361.98	63.90	65.00	64.45	16,112,500.00	-3,598,861.98	0.00	1.74
14	GOLDEN SON LTD.	250,000	38.35	9,587,458.04	18.20	18.20	18.20	4,550,000.00	-5,037,458.04	-0.01	0.85
15	GPH ISPAT LTD.	52,750	49.83	2,628,326.76	44.80	45.20	45.00	2,373,750.00	-254,576.76	0.00	0.23
16	RATANPUR STEEL RE-ROLLING MILL	225,000	30.11	6,774,768.14	16.90	17.00	16.95	3,813,750.00	-2,961,018.14	0.00	0.60
17	RUNNER AUTO MOBILES	92,991	54.18	5,038,402.98	48.40	48.40	48.40	4,500,764.40	-537,638.58	0.00	0.44
18	S. ALAM COLD ROLLED STEELS LTD	900,000	44.71	40,241,698.15	33.30	34.00	33.65	30,285,000.00	-9,956,698.15	0.00	3.55
19	SINGER BANGLADESH LTD.	60,000	171.35	10,281,091.92	151.90	151.80	151.85	9,111,000.00	-1,170,091.92	0.00	0.91
	Sector Total:	2,999,006		181,504,770.48				130,534,718.40	-50,970,052.08	-28.08	16.03
FINANCE AND LEASING											
20	ISLAMIC FINANCE AND INVESTMENT	1,900,000	29.46	55,972,250.27	19.70	19.90	19.80	37,620,000.00	-18,352,250.27	0.00	4.94
	Sector Total:	1,900,000		55,972,250.27				37,620,000.00	-18,352,250.27	-32.79	4.94
FOOD AND ALLIED PRODUCT!											
21	GOLDEN HARVEST AGRO IND. LTD.	725,039	23.78	17,244,037.33	17.50	17.50	17.50	12,688,182.50	-4,555,854.83	0.00	1.52
22	OLYMPIC INDUSTRIES LTD.	150,000	203.78	30,567,052.97	153.10	150.90	152.00	22,800,000.00	-7,767,052.97	0.00	2.70
	Sector Total:	875,039		47,811,090.30				35,488,182.50	-12,322,907.80	-25.77	4.22
FUEL AND POWER											
23	ASSOCIATED OXYGEN LIMITED	63,754	32.97	2,101,701.61	36.50	36.80	36.65	2,336,584.10	234,882.49	0.00	0.19
24	DOREEN POWER GENERATIONS AND SYSTEMS LTD	168,000	67.64	11,363,876.29	61.00	60.80	60.90	10,231,200.00	-1,132,676.29	0.00	1.00
25	ENERGYPAC POWER GENERATION LIMITED	241,500	41.90	10,120,000.00	34.50	34.70	34.60	8,355,900.00	-1,764,100.00	0.00	0.89
26	KHULNA POWER COMPANY LTD.	100,000	42.98	4,298,234.27	26.60	26.80	26.70	2,670,000.00	-1,628,234.27	0.00	0.38
27	LINDE BANGLADESH LIMITED	3,000	1,205.73	3,617,188.61	1,397.7	1,418.7	1,408.20	4,224,600.00	607,411.39	0.00	0.32
28	LUB-RREF (BANGLADESH) LIMITED	140,000	33.09	4,632,207.35	35.10	35.60	35.35	4,949,000.00	316,792.65	0.00	0.41
29	MJL BANGLADESH LIMITED	400,000	106.04	42,415,790.72	87.00	86.30	86.65	34,660,000.00	-7,755,790.72	0.00	3.75
30	SHAHJIBAZAR POWER CO. LTD.	79,040	91.97	7,268,948.81	65.50	67.10	66.30	5,240,352.00	-2,028,596.81	0.00	0.64
31	SUMMIT POWER LTD.	1,108,146	45.44	50,354,978.48	34.00	34.10	34.05	37,732,371.30	-12,622,607.18	0.00	4.45
32	TITAS GAS TRANSMISSION & D.C.L	738,048	79.41	58,608,534.04	40.90	41.30	41.10	30,333,772.80	-28,274,761.24	0.00	5.18
33	UNITED POWER GENERATION & DISTRIBUTION COMPANY LIMITED	13,000	235.41	3,060,310.37	233.70	234.20	233.95	3,041,350.00	-18,960.37	0.00	0.27
	Sector Total:	3,054,488		197,841,770.55				143,775,130.20	-54,066,640.35	-27.33	17.47
FUNDS											
34	AIBL 1st ISLAMIC MUTUAL FUND	1,800,000	9.32	16,780,055.82	7.30	7.60	7.45	13,410,000.00	-3,370,055.82	0.00	1.48
	Sector Total:	1,800,000		16,780,055.82				13,410,000.00	-3,370,055.82	-20.08	1.48

CB Asset Management Company Ltd. Accounts Department

IFIL ISLAMIC MUTUAL FUND-1

Print date: 11-Oct-2023

Annexure A

PORTFOLIO STATEMENT

AS ON: **30-Sep-2023**

Sl	Company Name	No. of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
	INSURANCE										
35	FAREAST ISLAMI LIFE INSURANCE	363,906	127.25	46,305,596.34	75.00	82.80	78.90	28,712,183.40	-17,593,412.94	0.00	4.09
36	ISLAMI COMMERCIAL INSURANCE COMPANY LIMITED	7,614	10.00	76,140.00	33.50	33.20	33.35	253,926.90	177,786.90	0.02	0.01
37	NORTHERN ISLAMI INSURANCE LIMITED	40,000	49.63	1,985,392.86	48.10	49.00	48.55	1,942,000.00	-43,392.86	0.00	0.18
38	PRIME ISLAMI LIFE INSURANCE LTD.	558,445	90.50	50,538,560.67	54.90	57.50	56.20	31,384,609.00	-19,153,951.67	0.00	4.46
	Sector Total:	969,965		98,905,689.87				62,292,719.30	-36,612,970.57	-37.02	8.73
	IT										
39	AAMRA TECHNOLOGIES LTD.	150,000	36.86	5,528,967.64	32.60	32.60	32.60	4,890,000.00	-638,967.64	0.00	0.49
	Sector Total:	150,000		5,528,967.64				4,890,000.00	-638,967.64	-11.56	0.49
	MISCELLANEOUS										
40	JMI HOSPITAL REQUISITE MANUFACTURING LIMITED	98,000	76.77	7,523,091.60	77.20	77.10	77.15	7,560,700.00	37,608.40	0.00	0.66
	Sector Total:	98,000		7,523,091.60				7,560,700.00	37,608.40	0.50	0.66
	PHARMACEUTICALS AND CHE										
41	ACI LIMITED	178,500	273.96	48,902,118.46	260.20	261.20	260.70	46,534,950.00	-2,367,168.46	0.00	4.32
42	AFC AGRO BIOTECH LTD.	313,737	35.20	11,042,986.61	23.50	24.10	23.80	7,466,940.60	-3,576,046.01	0.00	0.98
43	BEXIMCO PHARMACEUTICALS LTD.	80,000	94.08	7,526,202.90	146.20	145.70	145.95	11,676,000.00	4,149,797.10	0.01	0.66
44	RENATA LTD.	13,375	778.88	10,417,484.66	1,217.9	0.00	1,217.90	16,289,412.50	5,871,927.84	0.01	0.92
45	SILCO PHARMACEUTICALS LIMITED	100,000	24.65	2,464,920.19	23.70	23.50	23.60	2,360,000.00	-104,920.19	0.00	0.22
46	SQUARE PHARMACEUTICALS LTD.	381,436	224.45	85,613,884.07	209.80	210.20	210.00	80,101,560.00	-5,512,324.07	0.00	7.56
47	THE ACME LABORATORIES LTD.	340,000	101.49	34,505,834.10	85.00	84.80	84.90	28,866,000.00	-5,639,834.10	0.00	3.05
48	THE IBN SINA PHARMA. LTD.	100,000	289.78	28,977,839.99	286.60	281.40	284.00	28,400,000.00	-577,839.99	0.00	2.56
	Sector Total:	1,507,048		229,451,270.98				221,694,863.10	-7,756,407.88	-3.38	20.26
	SERVICES										
49	SUMMIT ALLIANCE PORT LIMITED	449,990	45.23	20,352,770.93	27.20	27.30	27.25	12,262,227.50	-8,090,543.43	0.00	1.80
	Sector Total:	449,990		20,352,770.93				12,262,227.50	-8,090,543.43	-39.75	1.80
	TANNARY INDUSTRIES										
50	APEX FOOTWEAR LIMITED	104,002	309.65	32,203,932.51	307.90	313.70	310.80	32,323,821.60	119,889.09	0.00	2.84
	Sector Total:	104,002		32,203,932.51				32,323,821.60	119,889.09	0.37	2.84
	TELECOMMUNICATION										
51	GRAMEEN PHONE LTD.	90,000	305.54	27,498,733.34	286.60	288.00	287.30	25,857,000.00	-1,641,733.34	0.00	2.43
	Sector Total:	90,000		27,498,733.34				25,857,000.00	-1,641,733.34	-5.97	2.43
	TEXTILES										
52	EVINCE TEXTILES LTD.	667,012	16.95	11,308,230.64	9.40	9.40	9.40	6,269,912.80	-5,038,317.84	0.00	1.00
53	QUEEN SOUTH TEXTILE MILLS LTD.	96,820	21.04	2,037,286.49	23.30	23.40	23.35	2,260,747.00	223,460.51	0.00	0.18
54	SAIHAM TEXTILE MILLS LTD.	100,000	17.64	1,763,512.37	17.60	18.80	18.20	1,820,000.00	56,487.63	0.00	0.16
55	SQUARE TEXTILE MILLS LTD.	400,000	57.87	23,146,979.56	67.50	67.50	67.50	27,000,000.00	3,853,020.44	0.00	2.04
	Sector Total:	1,263,832		38,256,009.06				37,350,659.80	-905,349.26	-2.37	3.38
	Listed Securities:	**18,507,738**		**1,132,334,171.74**				**929,226,354.60**	**-203,107,817.14**		**100.0(**

ICB Asset Management Company Ltd. Accounts Department

IFIL ISLAMIC MUTUAL FUND-1

Print date: 11-Oct-2023

Annexure A

PORTFOLIO STATEMENT

AS ON: **30-Sep-2023**

Company Name	No. of Shares	Cost Price		Market Rate		Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
		Rate	Total	DSE	CSE Average				

Non Listed Securities:

SL	Investments in Stocks/Securities	No. of Shares/Units	Total Cost Value	Market Rate	Total Market Value	Appreciation(or Diminution of M.V)	%Changes(in terms of cost)
0							
Total Non Listed Securities		0	0.00		0.00	0.00	
Total Listed Securities:		18,507,738	1,132,334,171.74		929,226,354.60	-203,107,817.14	
Grand Total:		18,507,738	1,132,334,171.74		929,226,354.60	-203,107,817.14	

ICB Asset Management Company Ltd. Accounts Department

IFIL ISLAMIC MUTUAL FUND-1

STATEMENT OF PROFIT ON SALE OF INVESTMENT
FROM: 01-Jul-2023 TO: 30-Sep-2023

ANNEXURE-B

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Total Sale Amount	Profit/(Loss)
CEMENT						
1	LAFARGE HOLCIM BANGLADESH LIMITED	53,000	69.86	68.85	3,702,580.00	53,498.20
					Sub Total:	**53,498.20**
ENGINEERING						
2	ANWAR GALVANIZING LTD.	25,000	196.11	195.09	4,902,675.00	25,440.00
					Sub Total:	**25,440.00**
FUEL AND POWER						
3	LINDE BANGLADESH LIMITED	7,000	1,347.30	1,205.73	9,431,100.00	990,993.50
4	LUB-RREF (BANGLADESH) LIMITED	60,000	38.92	33.09	2,335,320.00	350,088.00
					Sub Total:	**1,341,081.50**
	Grand Total:	**145,000**			**20,371,675.00**	**1,420,019.70**

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Accounts Department