

**IDLC Asset Management Shariah Fund**

As at and For the period ended March 31, 2025

**IDLC Asset Management Shariah Fund**  
**Statement of Financial Position**  
As at 31 March 2025

Particulars	Notes	Amount in BDT	
		March 31, 2025	June 30, 2024
<b>ASSETS</b>			
<b>Non-Current Asset</b>			
Preliminary and Issue Expenses	3	1,549,725	2,258,613
DSE Shariah Index	4	-	222,216
		<b>1,549,725</b>	<b>2,480,829</b>
<b>Current Asset</b>			
Investment in Securities at Market Price	5	297,799,947	363,362,789
Investment in Govt. / Govt. Backed Securities (Sukuk)	6	154,533,000	24,533,000
Dividend, Profit & Trade Receivables	7	17,583,219	9,696,039
Advance Deposits and Prepayments	8	341,451	552,831
Cash and Cash Equivalents	9	206,119,385	205,821,780
		<b>676,377,002</b>	<b>603,966,438</b>
<b>Total Assets</b>		<b>677,926,727</b>	<b>606,447,267</b>
<b>UNITHOLDERS' EQUITY</b>			
Capital Fund	10	641,002,640	601,079,630
Unit Premium / (Discount)	11	23,690,491	23,837,170
Investor's Balance		7,608	7,301
Retained Earnings	12	9,207,208	(27,359,991)
<b>Total Equity</b>		<b>673,907,948</b>	<b>597,564,110</b>
<b>LIABILITIES</b>			
<b>Non-Current Liabilities</b>			
		-	-
<b>Current Liabilities</b>			
Fees & Commission Payable	13	3,213,720	8,139,594
Other Payables	14	805,050	743,554
Unclaimed Dividend	15	9	9
		<b>4,018,779</b>	<b>8,883,157</b>
<b>Total Liabilities</b>		<b>4,018,779</b>	<b>8,883,157</b>
<b>Total Equity and Liabilities</b>		<b>677,926,727</b>	<b>606,447,267</b>
<b>Net Asset Value (NAV) Per Unit</b>			
At Cost	16	<b>10.77</b>	<b>10.52</b>
At Market Price	17	<b>10.51</b>	<b>9.94</b>

The annexed notes form 1 to 31 an integral part of these Financial Statements.



**Chairman, Trustee**  
Investment Corporation of Bangladesh



**Member, Trustee**  
Investment Corporation of Bangladesh



**Managing Director**  
IDLC Asset Management Limited




**Compliance Officer**  
IDLC Asset Management Limited

**IDLC Asset Management Shariah Fund**  
**Statement of Profit or Loss and Other Comprehensive Income**  
For the period Ended March 31, 2025

Particulars	Notes	Amount in BDT			
		July 01, 2024 - Mar 31, 2025	July 01, 2023 - Mar 31, 2024	Jan 01, 2025 - Mar 31, 2025	Jan 01, 2024 - Mar 31, 2024
<b>INCOME</b>					
Capital Gain	18	(6,263,800)	(8,516,853)	(2,967,707)	(10,489,785)
Dividend Income	19	19,265,300	9,300,043	4,480,610	5,674,775
Profit Earned on Money Market	20	17,799,123	10,247,343	6,747,758	3,959,532
Income against Load		13,328	64,037	939	10,930
<b>Total Income</b>		<b>30,813,951</b>	<b>11,094,569</b>	<b>8,261,600</b>	<b>(844,548)</b>
<b>EXPENDITURE</b>					
Management Fee	Annex - D	7,691,735	7,015,942	2,577,859	2,373,276
Amortization of Preliminary and Issue Expenses	3	708,887	711,475	232,846	235,433
Amortization of DSE Shariah Index Fee	4	222,216	144,309	-	47,808
Trustee Fee	Annex - D	808,853	690,863	274,544	237,364
BSEC Annual Fee	Annex - D	468,900	400,500	159,156	137,602
Provisional Expense for Tax		-	-	-	(32,015)
CDBL Expenses	Annex - E	130,448	49,242	84,240	34,238
Publication and Other Expenses	21	361,730	465,855	113,514	155,293
Custodian Fee	Annex - E	428,637	455,506	146,253	120,807
Purification of Income	22	466,071	62,142	75,757	-
Sales Agent Commission		888,582	1,328,451	300,457	420,330
Bank Charges and Excise Duty		382,427	411,091	175,751	100,091
<b>Total Expenditure</b>		<b>12,558,487</b>	<b>11,735,375</b>	<b>4,140,377</b>	<b>3,830,225</b>
<b>Income Before Provision for the period</b>		<b>18,255,464</b>	<b>(640,806)</b>	<b>4,121,224</b>	<b>(4,674,773)</b>
Less : (Provision) / Write Back of Provision for Diminution in Value of Investments	23	18,311,736	(22,725,065)	19,657,995	(20,519,538)
<b>Net Income/ (Loss) for the period</b>		<b>36,567,199</b>	<b>(23,365,870)</b>	<b>23,779,218</b>	<b>(25,194,311)</b>
<b>Earnings Per Unit During the period</b>	24	<b>0.57</b>	<b>(0.44)</b>	<b>0.37</b>	<b>(0.47)</b>

The annexed notes form 1 to 31 an integral part of these Financial Statements.

  
**Chairman, Trustee**  
Investment Corporation of Bangladesh

  
**Member, Trustee**  
Investment Corporation of Bangladesh

  
**Managing Director**  
IDLC Asset Management Ltd.

  
**Compliance Officer**  
IDLC Asset Management Ltd.



**IDLC Asset Management Shariah Fund**  
**Statement of Changes in Equity**  
For the period Ended March 31, 2025

Amount in BDT

Particulars	Capital Fund	Unit Premium/ (Discount)	Investors' Balance	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 period, Net	39,923,010	(146,679)	-	-	39,776,331
Investor's Balances	-	-	307	-	307
Net Income During the period	-	-	-	36,567,199	36,567,199
<b>As at March 31, 2025</b>	<b>641,002,640</b>	<b>23,690,491</b>	<b>7,608</b>	<b>9,207,209</b>	<b>673,907,948</b>

For the period Ended March 31, 2024

Amount in BDT

Particulars	Capital Fund	Unit Premium/ (Discount)	Investors' Balance	Retained Earnings	Total Equity
Opening Balance	466,138,260	22,563,520	6,647	(560,967)	488,147,460
Fund Subscribed / (Redeemed) During the period, Net	67,825,440	3,388,233	-	-	71,213,673
Investor's Balances	-	-	666	-	666
Net Income During the period	-	-	-	(23,286,886)	(23,286,886)
<b>As at March 31, 2024</b>	<b>533,963,700</b>	<b>25,951,753</b>	<b>7,313</b>	<b>(23,847,853)</b>	<b>536,074,914</b>

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Investment Corporation of Bangladesh



**Member, Trustee**  
Investment Corporation of Bangladesh



**Managing Director**  
IDLC Asset Management Limited




**Compliance Officer**  
IDLC Asset Management Limited



**IDLC Asset Management Shariah Fund**  
**Statement of Cash Flows**  
For the period Ended March 31, 2025

Particulars	Notes	Amount in BDT	
		July 01, 2024 - Mar 31, 2025	July 01, 2023 - Mar 31, 2024
<b>A. Cash Flows From/ (Used in) Operating Activities</b>			
Capital Gain / (Loss) realized in Cash	25	(5,781,926)	(8,516,853)
Profit against Investment / Deposits in money market realized in cash	27	16,418,116	9,134,187
Dividend Income Received in Cash	26	23,174,004	5,344,632
Income against Load		13,328	64,037
Advance, Deposit and Prepayments	28	(948,566)	(973,693)
Payment Made for Expenses	29	(9,766,415)	(8,919,046)
<b>Net Cash Flows From/ (Used in) Operating Activities</b>		<b>23,108,541</b>	<b>(3,866,737)</b>
<b>B. Cash Flows From/ (Used in) Investing Activities</b>			
Investment in marketable securities		(224,053,831)	(223,563,075)
Investment in IPO shares		-	(71,990)
Investment in Govt. / Govt. Backed Securities (Sukuk)		(130,000,000)	-
Proceeds from sale of marketable securities		291,959,012	170,385,916
<b>Net Cash Flows From/ (Used in) Investing Activities</b>		<b>(62,094,818)</b>	<b>(53,249,148)</b>
<b>C. Cash Flows From/ (Used in) Financing Activities</b>			
Subscribed / (Redemption) of Unit Capital, Net		39,923,010	67,825,440
Unit Premium / (Discount), Net		(146,679)	3,388,233
Increase/(decrease) of Investor's Balance		307	666
Increase/(decrease) of Payable to Investors		(492,755)	(118,124)
Dividend Paid for the period	30	-	-
<b>Net Cash Flows/ (Used in) Financing Activities</b>		<b>39,283,883</b>	<b>71,096,215</b>
<b>D. Net Cash Flows (A+B+C)</b>		<b>297,606</b>	<b>13,980,330</b>
<b>E. Cash and Cash Equivalents at the Beginning of the period</b>		<b>205,821,780</b>	<b>184,210,252</b>
<b>F. Cash and Cash Equivalents at the End of the period (D+E)</b>		<b>206,119,385</b>	<b>198,190,582</b>
<b>Net Operating Cash flow Per Unit for the period</b>	31	<b>0.36</b>	<b>(0.07)</b>

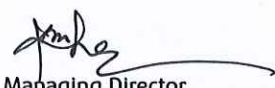
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Member, Trustee  
Investment Corporation of Bangladesh



Managing Director  
IDLC Asset Management Limited




Compliance Officer  
IDLC Asset Management Limited

**IDLC Asset Management Shariah Fund**  
**Notes to the Financial Statements**  
As at and For the period ended March 31, 2025

**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 Securities and Exchange Commission (Mutual Fund) Rules, 2001 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,
Trustee	Investment Corporation of Bangladesh (ICB)
Registered Address	BDBL Bhaban, 8, RAJUK Avenue, Dhaka 1000,
Custodian	BRAC Bank Ltd.
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.





**3.0 Preliminary and Issue Expenses**

Opening Balance  
Less: Amortized During the period

3.1

Amount in BDT	
March 31, 2025	June 30, 2024

2,258,613	3,205,521
(708,887)	(946,909)
<b>1,549,725</b>	<b>2,258,613</b>

**3.1 Opening Balance**

Formation Fees  
Pre-formation Management Fees  
Application and Registration Fees Paid to BSEC  
CDBL Fees  
Trust Deed Registration Fees  
Printing and Publication  
Other Expenses

2,010,600	2,010,600
2,171,193	2,171,193
1,010,000	1,010,000
37,558	37,558
127,779	127,779
764,538	764,538
488,587	488,587
<b>6,610,256</b>	<b>6,610,256</b>
(4,351,643)	(3,404,734)
<b>2,258,613</b>	<b>3,205,522</b>

Less: Amortized Balance

**4.0 DSE Shariah Index**

Opening Balance  
Add: Annual Subscription fee  
Less: Amortized During the period

222,216	294,332
-	120,000
(222,216)	(192,117)
<b>-</b>	<b>222,216</b>

**5.0 Investment in Securities at Market price**

Investment in Listed Securities at Cost

5.1

313,980,940	397,855,518
<b>313,980,940</b>	<b>397,855,518</b>
(16,180,993)	(34,492,729)
<b>297,799,947</b>	<b>363,362,789</b>

Add/ (Less): Unrealized Gain/ (Loss)

**5.1 Investment in Listed Securities at Cost**

Bank  
Cement  
Corporate Bond  
Food & Allied  
Miscellaneous  
Pharmaceuticals & Chemicals  
Tannery Industries  
Telecommunication

7,013,026	-
-	79,486,528
10,780,197	10,780,197
16,354,936	-
57,273,337	38,447,601
175,665,397	187,081,167
-	14,610,302
46,894,047	67,449,722
<b>313,980,940</b>	<b>397,855,518</b>

Details are mentioned in **Annexure A.**

**6.0 Investment in Govt. / Govt. Backed Securities (Sukuk)**

Investment in Government Instrument (Sukuk)

154,533,000	24,533,000
<b>154,533,000</b>	<b>24,533,000</b>

Please see **Annexure B** for Details calculation.

**7.0 Dividend, Profit & Trade Receivables**

Dividend Receivables  
Accrued Profit on Mudaraba Term Deposit Receipt (MTDR)  
Accrued Profit on Mudaraba Special Notice Deposit (MSND)  
Accrued Profit on Government Sukuk based instrument  
Trade Receivable

7.1

3,209,413	7,118,117
2,195,280	2,403,643
329,774	-
1,433,874	174,278
10,414,878	-
<b>17,583,219</b>	<b>9,696,039</b>



## 7.1 Dividend Receivables

LafargeHolcim Bangladesh PLC.  
IBBL Mudaraba Perpetual Bond  
Marico Bangladesh Limited  
Bata Shoe Company (Bangladesh) Limited  
Grammenphone Ltd.

March 31, 2025	June 30, 2024
-	5,665,000
-	775,992
-	517,200
-	150,150
3,209,413	9,775
<b>3,209,413</b>	<b>7,118,117</b>

## 8.0 Advance Deposits and Prepayments

BSEC Annual Fee  
Trustee fee

83,931	552,831
257,519	-
<b>341,451</b>	<b>552,831</b>

## 9.0 Cash and Cash Equivalents

Mudaraba Special Notice Deposit (MSND)  
Mudaraba Term Deposits (MTD)

9.1  
9.2

33,033,665	43,626,077
173,085,720	162,195,703
<b>206,119,385</b>	<b>205,821,780</b>

## 9.1 Mudaraba Special Notice Deposit (MSND)

Bank	Account No.	Purpose		
Standard Chartered Bank (Saadiq)	01-1309915-01	Investor	3,454,146	3,565,559
The City Bank PLC. (Islamic Wing)	1781550000066	Investor	1,047,189	7,847,737
	1781550000067	Trading	27,541,893	31,903,125
	1781270000001	Operations	988,863	309,511
	1781270000002	Dividend	1,574	145
			<b>33,033,665</b>	<b>43,626,077</b>

## 9.2 Mudaraba Term Deposits (MTD)

Bank	Tenure		
DBH Islamic	3 Months	52,046,584	162,195,703
IDLC Islamic	3 Months	121,039,136	-
		<b>173,085,720</b>	<b>162,195,703</b>

Details are mentioned in **Annexure C.**

## 10.0 Capital Fund

Opening Balance  
Add: Units Subscribed During the period  
Less: Units Redeemed During the period

601,079,630	466,138,260
146,104,410	250,351,140
(106,181,400)	(115,409,770)
<b>641,002,640</b>	<b>601,079,630</b>

## 10.1 Capital Allotment

Allotment	Investor	No. of Units	Face Value		
2019 - 2024	Sponsor & General	60,107,963	10	601,079,630	601,079,630
2024 - 2025	General	3,992,301	10	39,923,010	-
		<b>64,100,264</b>		<b>641,002,640</b>	<b>601,079,630</b>

All transactions are held through Banking Channel.

% of total holding (Sponsor 0.8%, Institution 27.4% & Individual 71.8%)





**11.0 Unit Premium/ (Discount)**

Opening Balance  
Add: Addition in Unit Premium / (Discount) due to subscription of units  
Less: Subtraction in Unit Premium / (Discount) due to redemption of units

March 31, 2025	June 30, 2024
23,837,170	22,563,520
977,634	3,388,233
(1,124,313)	(2,114,583)
<b>23,690,491</b>	<b>23,837,170</b>

**12.0 Retained Earnings**

Opening Balance  
  
Add: Profit/ (Loss) During the period

(27,359,991)	(560,967)
<b>(27,359,991)</b>	<b>(560,967)</b>
36,567,199	(26,799,025)
<b>9,207,208</b>	<b>(27,359,991)</b>

**13.0 Fees & Commission Payable**

Management Fee  
Trustee Fee  
Custodian Fee  
Audit Fee  
CDBL Fee  
Sales Agent Commission  
Payable Against Trade

2,577,859	2,360,517
-	1,049
144,268	234,916
-	34,500
45,779	11,959
445,814	424,007
-	5,072,645
<b>3,213,720</b>	<b>8,139,594</b>

**14.0 Other Payables**

Payable to Investor  
Payment in Process  
Purification of Income  
Publication and Other Operational Expense

128,000	620,755
118,856	-
466,070	13,647
92,124	109,152
<b>805,050</b>	<b>743,554</b>

**15.0 Unclaimed Dividend**

Unclaimed 2021-2022

9	9
<b>9</b>	<b>9</b>

**16.0 Net Asset Value (NAV) Per Unit at Cost**

Total Asset at Market Price  
Less: Unrealized Gain/ (Loss)  
Total Asset Value at Cost  
Less: Fees & Commission Payables  
Other Payables  
Unclaimed Dividend

**Total NAV at Cost**

Number of Units  
NAV Per Unit at Cost

677,926,727	606,447,267
(16,180,993)	(34,492,729)
<b>694,107,720</b>	<b>640,939,996</b>
3,213,720	8,139,594
805,050	743,554
9	9
<b>690,088,941</b>	<b>632,056,839</b>
64,100,264	60,107,963
<b>10.77</b>	<b>10.52</b>

**17.0 Net Asset Value (NAV) Per Unit at Market Price**

Total Asset at Market Price  
Less: Fees & Commission Payables  
Other Payables  
Unclaimed Dividend

**Total NAV at Market Price**

Number of Units  
NAV Per Unit at Market Price

677,926,727	606,447,267
3,213,720	8,139,594
805,050	743,554
9	9
<b>673,907,948</b>	<b>597,564,110</b>
64,100,264	60,107,963
<b>10.51</b>	<b>9.94</b>



**18 Capital Gain**

Shahjalal Islami Bank PLC.  
LafargeHolcim Bangladesh PLC.  
IBBL Mudaraba Perpetual Bond  
Olympic Industries Ltd.  
Agro Organica PLC  
United Power Generation & Distribution Company Ltd.  
Beximco Pharmaceuticals Ltd.  
Marico Bangladesh Limited  
Square Pharmaceuticals PLC  
The IBN SINA Pharmaceutical Industry PLC  
Bata Shoe Company (Bangladesh) Limited  
Grammenphone Ltd.  
Far East Knitting & Dyeing Industries Limited

*Details are mentioned in Annexure F*

**19 Dividend Income**

LafargeHolcim Bangladesh PLC.  
Olympic Industries Ltd.  
United Power Generation & Distribution Company Ltd.  
Berger Paints Bangladesh Ltd.  
Beximco Pharmaceuticals Ltd.  
Marico Bangladesh Limited  
Square Pharmaceuticals PLC  
Grammenphone Ltd.

*Details are mentioned in Annexure G*

**20 Profit Earned on Money Market**

Mudaraba Term Deposit (MTDR)  
Mudaraba Special Notice Deposit (MSND)  
Profit from Government Securities (Sukuk)

*Details are mentioned in Annexure H*

**21 Publication and Other Expenses**

Renewal and registration fees  
Printing and Publication  
BO Account Maintenance Fees  
Other Operational Expense

Amount in BDT	
July 01, 2024 - Mar 31, 2025	July 01, 2023 - Mar 31, 2024
(984,576)	-
(15,727,051)	39,549
-	438
(287,344)	2,171,278
-	113,903
-	(4,273,915)
(1,733,124)	-
-	653,261
184,220	-
(877)	-
(1,285,300)	-
14,225,747	(7,221,367)
(655,496)	-
<b>(6,263,800)</b>	<b>(8,516,853)</b>

-	5,665,000
-	713,676
-	300,000
1,403,400	-
3,370,536	1,509,092
5,502,357	-
1,350,745	1,102,500
7,638,262	9,775
<b>19,265,300</b>	<b>9,300,043</b>

13,497,923	2,101,159
1,765,888	8,146,184
2,535,312	-
<b>17,799,123</b>	<b>10,247,343</b>

-	28,700
235,263	270,451
1,800	-
124,667	166,704
<b>361,730</b>	<b>465,855</b>



July 01, 2024 - Mar  
31, 2025

July 01, 2023 -  
Mar 31, 2024

## 22 Purification of Income

Following Purification is Distributable Income of the Fund During the period Ended on March 31, 2025.

Name of the Stock	Type of Income	Income Earned	Purification Ratio	Purified Amount
Grameenphone Ltd.	Cash Dividend	4,438,624	0.0051	22,637
Marico Bangladesh Limited	Cash Dividend	517,200	0.0384	19,860
Marico Bangladesh Limited	Cash Dividend	2,911,300	0.0530	154,299
Berger Paints Bangladesh Ltd.	Cash Dividend	1,403,400	0.0166	23,296
Beximco Pharmaceuticals Ltd.	Cash Dividend	3,370,536	0.0004	1,348
Marico Bangladesh Limited	Cash Dividend	1,310,085	0.0488	63,932
Square Pharmaceuticals PLC	Cash Dividend	1,350,745	0.0622	84,016
Marico Bangladesh Limited	Cash Dividend	1,280,972	0.0479	61,359
Grameenphone Ltd.	Cash Dividend	3,199,638	0.0045	14,398
Add : Prior Period Adjustments (2023-2024)				20,925
				<b>19,782,500</b>
				<b>466,071</b>

Cash Dividend amounting Tk. 517,200/- of Marico Bangladesh Ltd. was the income of earlier financial year (2023-24)

## 23 (Provision) / Write Back of Provision for Diminution in Value of Investments

Opening Balance

(34,492,729)

(6,040,667)

Required (Provision) / Write Back of Provision Against Diminution  
in Value of Investments

18,311,736

(22,725,065)

**(16,180,993)**

**(28,765,731)**

## 24 Earnings Per Unit (EPU)

Net Income for the Period

36,567,199

(23,365,870)

No. of Outstanding Units

64,100,264

53,396,370

**0.57**

**(0.44)**

*\*\*Other Comprehensive Income (OCI) is not considered for Earnings Per Unit (EPU) Calculation.*

## 25 Capital Gain / (Loss) realized in Cash

Capital Gain / (Loss) realized in Cash

(6,263,800)

(8,516,853)

Less : (Gain) / Loss Portion of Trade Receivable for current period

481,874

-

**(5,781,926)**

**(8,516,853)**

## 26 Dividend Income Received in Cash

Dividend Income from investment in securities

19,265,300

9,300,043

Add : Prior Year Dividend Receivable

7,118,117

1,719,365

Less : Current Year Dividend Receivable

(3,209,413)

(5,674,775)

**23,174,004**

**5,344,632**

## 27 Profit against Investment / Deposits in money market realized in cash

Profit against Investment / Deposits in money market realized in cash

17,799,123

10,247,343

Add : Prior Year Interest Income / Profit Receivable

2,577,922

1,123,061

Less : Current Year Interest Income / Profit Receivable

(3,958,928)

(2,236,217)

**16,418,116**

**9,134,187**





	July 01, 2024 - Mar 31, 2025	July 01, 2023 - Mar 31, 2024
<b>28 Advances, Deposits and Prepayments</b>		
Advances, Deposits and Prepayments (Net)	(948,566)	(973,693)
	<b>(948,566)</b>	<b>(973,693)</b>
<b>29 Payment Made for Expenses</b>		
Total Operating Expenses	<b>12,558,487</b>	<b>11,735,375</b>
Less : Amortization of preliminary and issue expenses	(931,103)	(855,784)
Less : Amortization of Advance Payment (Trustee & BSEC Fee)	(1,277,753)	(1,091,363)
Add : Prior year Operating Expense Payable	3,188,699	2,510,046
Less : Current year operating expense payable	(3,771,914)	(3,379,228)
	<b>9,766,415</b>	<b>8,919,046</b>
<b>30 Dividend Paid during the year</b>		
Dividend Declared during the year	-	-
Add : Prior year Dividend Payable	9	9
Less : Current Year Dividend Payable	(9)	(9)
	-	-
<b>31 Net Operating Cash Flow Per Unit</b>		
Net Operating Cash Flow for the year	23,108,541	(3,866,737)
No. of Outstanding Units	64,100,264	53,396,370
	<b>0.36</b>	<b>(0.07)</b>
<b>32 Date of authorization</b>		

The Trustee Board has authorized these financial statements for issue on April 29, 2025



Chairman, Trustee  
Investment Corporation of Bangladesh



Member, Trustee  
Investment Corporation of Bangladesh



Managing Director  
IDLC Asset Management Limited




Compliance Officer  
IDLC Asset Management Limited

## IDLC Asset Management Shariah Fund

## Details of Investment in Securities

As at 31 March 2025

## A. Investment in Listed Securities:

A. Investment in Listed Securities:								Amount in BDT	
Sl.	Sector	Name of the Company	No. of Securities	Avg. Cost	Total Cost	Market Value	Total Market Value	% of Total Assets	Unrealized Gain/ (Loss)
1	Bank	Shahjalal Islami Bank PLC.	374,176	18.74	7,013,026	18.00	6,735,168	0.99%	(277,858)
					7,013,026		6,735,168	0.99%	(277,858)
2	Corporate Bond	IBBL Mudaraba Perpetual Bond	10,475	1,029.14	10,780,197	770.00	8,065,750	1.19%	(2,714,447)
					10,780,197		8,065,750	1.19%	(2,714,447)
3	Food & Allied	Olympic Industries Ltd.	105,825	154.55	16,354,936	147.20	15,577,440	2.30%	(777,496)
					16,354,936		15,577,440	2.30%	(777,496)
4	Miscellaneous	Berger Paints Bangladesh Ltd.	30,525	1,876.28	57,273,337	1,795.10	54,795,428	8.08%	(2,477,909)
					57,273,337		54,795,428	8.08%	(2,477,909)
5	Pharmaceuticals & Chemicals	Beximco Pharmaceuticals Ltd.	818,634	128.57	105,249,591	99.10	81,126,629	11.97%	(24,122,961)
6		Marico Bangladesh Limited	29,113	2,418.71	70,415,807	2,435.80	70,913,445	10.46%	497,639
					175,665,397		152,040,075	22.43%	(23,625,323)
7	Telecommunication	Grammenphone Ltd.	188,214	249.15	46,894,047	321.90	60,586,087	8.94%	13,692,039
					46,894,047		60,586,087	8.94%	13,692,039
Sub-Total					313,980,940		297,799,947	43.93%	(16,180,993)

## B. Investment in Initial Public Offering (IPO)

N/A							0.00%	-
					-	-	0.00%	-
Grand Total					313,980,940	297,799,947	43.93%	(16,180,993)



## Annexure B

IDLC Asset Management Shariah Fund  
 Details of Investment in Govt. / Govt. Backed Securities  
 As at 31 March 2025

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
1	05Y CDWSP Social Impact Sukuk 06/06/2029	245,330	June 6, 2024	June 6, 2029	100.00	24,533,000	10.400	3.62%
2	7Y CIBRR-2 Socio-Economic Sukuk 13/03/2032	1,300,000	March 13, 2025	March 13, 2032	100.00	130,000,000	9.250	19.18%
TOTAL						<u>154,533,000</u>		<u>22.79%</u>





**IDLC Asset Management Shariah Fund**  
**MTDR Schedule**  
**As on 31 December 2024**

Sl. No.	Instrument No	Deposited Bank / NBF	Rate	Opening / Renewal Date	Maturity Date	Principle Amount
1	271000164	DBH Islamic	10.70%	26-Oct-23	26-Apr-25	10,274,436
2	271000165	DBH Islamic	10.70%	26-Oct-23	26-Apr-25	10,274,436
3	271001067	DBH Islamic	10.70%	16-Jul-24	12-Apr-25	8,955,445
4	271001068	DBH Islamic	10.70%	16-Jul-24	12-Apr-25	8,955,445
5	271001069	DBH Islamic	10.70%	16-Jul-24	12-Apr-25	9,482,538
6	271001099	DBH Islamic	10.70%	19-Dec-24	17-Jun-25	4,104,284
7	7772010000335	IDLC Islamic	10.50%	4-Nov-24	4-May-25	9,225,626
8	7772010000334	IDLC Islamic	10.50%	4-Nov-24	4-May-25	9,225,626
9	7772010000333	IDLC Islamic	10.50%	4-Nov-24	4-May-25	9,225,626
10	7772010000332	IDLC Islamic	10.50%	4-Nov-24	4-May-25	9,225,626
11	7772010000331	IDLC Islamic	10.50%	4-Nov-24	4-May-25	9,225,626
12	7772010000360	IDLC Islamic	10.50%	28-Nov-24	28-May-25	9,227,752
13	7772010000361	IDLC Islamic	10.50%	28-Nov-24	28-May-25	9,227,752
14	7772010000362	IDLC Islamic	10.50%	28-Nov-24	28-May-25	9,227,752
15	7772010000363	IDLC Islamic	10.50%	28-Nov-24	28-May-25	9,227,752
16	7772010000630	IDLC Islamic	10.50%	10-Feb-25	10-May-25	3,000,000
17	7772010000743	IDLC Islamic	10.50%	24-Mar-25	24-Jun-25	9,000,000
18	7772010000742	IDLC Islamic	10.50%	24-Mar-25	24-Jun-25	9,000,000
19	7772010000741	IDLC Islamic	10.50%	24-Mar-25	24-Jun-25	4,250,000
20	7772010000740	IDLC Islamic	10.50%	24-Mar-25	24-Jun-25	4,250,000
21	7772010000739	IDLC Islamic	10.50%	24-Mar-25	24-Jun-25	4,250,000
22	7772010000738	IDLC Islamic	10.50%	24-Mar-25	24-Jun-25	4,250,000
<b>Total Amount</b>						<b>173,085,720</b>



**IDLC Asset Management Shariah Fund**  
**Fees Calculation on weekly average NAV**  
For the period Ended March 31, 2025

Week	Average NAV	Trustee Fee		Management Fee		Amortization of BSEC Annual Fee	
		Amount	Cumulative Amount	Amount	Cumulative Amount	Amount	Cumulative Amount
(Jul 1 - Jul 6), 2024	598,203,382	16,964	16,964	164,095	164,095	9,834	9,834
(Jul 7 - Jul 13), 2024	596,918,846	19,749	36,713	191,198	355,293	11,449	21,283
(Jul 14 - Jul 20), 2024	591,515,690	19,570	56,283	190,162	545,455	11,345	32,628
(Jul 21 - Jul 27), 2024	596,689,778	19,741	76,024	191,153	736,609	11,444	44,072
(Jul 28 - Aug 3), 2024	596,654,134	19,740	95,764	191,146	927,755	11,443	55,515
(Aug 4 - Aug 10), 2024	608,667,901	20,138	115,901	193,452	1,121,207	11,674	67,189
(Aug 11 - Aug 17), 2024	639,933,362	21,172	137,073	199,449	1,320,656	12,274	79,463
(Aug 18 - Aug 24), 2024	636,102,805	21,045	158,119	198,715	1,519,370	12,200	91,663
(Aug 25 - Aug 31), 2024	625,410,591	20,691	178,810	196,662	1,716,032	11,995	103,658
(Sep 1 - Sep 7), 2024	622,897,078	20,608	199,418	196,177	1,912,210	11,946	115,605
(Sep 8 - Sep 14), 2024	621,187,051	20,551	219,969	195,849	2,108,059	11,914	127,518
(Sep 15 - Sep 21), 2024	620,178,756	20,518	240,487	195,657	2,303,716	11,894	139,413
(Sep 22 - Sep 28), 2024	618,897,033	20,476	260,963	195,412	2,499,128	11,870	151,283
(Sep 29 - Oct 5), 2024	605,591,217	20,035	280,998	192,860	2,691,988	11,615	162,897
(Oct 6 - Oct 12), 2024	603,317,905	19,960	300,958	192,424	2,884,412	11,571	174,469
(Oct 13 - Oct 19), 2024	603,742,022	19,974	320,933	192,505	3,076,917	11,579	186,048
(Oct 20 - Oct 26), 2024	599,166,819	19,823	340,756	191,629	3,268,546	11,492	197,540
(Oct 27 - Nov 2), 2024	597,895,708	19,781	360,537	191,386	3,459,931	11,467	209,007
(Nov 3 - Nov 9), 2024	608,569,724	20,135	380,672	193,435	3,653,367	11,672	220,679
(Nov 10 - Nov 16), 2024	619,256,749	20,488	401,160	195,486	3,848,853	11,877	232,556
(Nov 17 - Nov 23), 2024	619,765,692	20,505	421,665	195,584	4,044,436	11,887	244,444
(Nov 24 - Nov 30), 2024	620,375,965	20,525	442,191	195,701	4,240,137	11,899	256,342
(Dec 1 - Dec 7), 2024	624,045,641	20,647	462,838	196,405	4,436,542	11,969	268,312
(Dec 8 - Dec 14), 2024	625,235,665	20,686	483,524	196,634	4,633,175	11,992	280,304
(Dec 15 - Dec 21), 2024	632,986,986	20,943	504,467	198,120	4,831,296	12,141	292,445
(Dec 22 - Dec 28), 2024	631,625,616	20,898	525,365	197,859	5,029,155	12,115	304,559
(Dec 29 - Dec 31), 2024	630,707,219	8,943	534,309	84,721	5,113,876	5,184	309,744
(Jan 1 - Jan 4), 2025	629,657,809	11,904	546,214	112,847	5,226,723	6,901	316,645
(Jan 5 - Jan 11), 2025	633,555,095	20,962	567,175	198,229	5,424,952	12,152	328,797
(Jan 12 - Jan 18), 2025	634,996,900	21,009	588,185	198,506	5,623,458	12,179	340,976
(Jan 19 - Jan 25), 2025	640,008,547	21,175	609,360	199,467	5,822,924	12,275	353,251
(Jan 26 - Feb 1), 2025	633,844,562	20,971	630,331	198,284	6,021,209	12,157	365,409
(Feb 2 - Feb 8), 2025	639,398,913	21,155	651,486	199,349	6,220,558	12,264	377,672
(Feb 9 - Feb 15), 2025	640,177,965	21,181	672,667	199,500	6,420,058	12,279	389,951
(Feb 16 - Feb 22), 2025	646,940,506	21,405	694,071	200,797	6,620,855	12,408	402,359
(Feb 23 - Mar 1), 2025	646,149,133	21,378	715,450	200,645	6,821,499	12,393	414,753
(Mar 2 - Mar 8), 2025	647,220,683	21,414	736,863	200,850	7,022,350	12,414	427,166
(Mar 9 - Mar 15), 2025	651,237,461	21,547	758,410	201,622	7,223,971	12,491	439,657
(Mar 16 - Mar 22), 2025	658,949,310	21,802	780,212	203,102	7,427,073	12,639	452,296
(Mar 23 - Mar 29), 2025	673,105,107	22,271	802,483	205,818	7,632,891	12,911	465,207
(Mar 30 - Mar 31), 2025	673,823,825	6,370	808,853	58,845	7,691,735	3,693	468,900





## Annexure E

## IDLC Asset Management Shariah Fund

## Custodian Fee Calculation

Period : July 01, 2024 - March 31, 2025

SN	Month	Listed Securities Market Value	Non-Listed Securities Face Value	Custodian Fee	Vat 15%	Total Amount	Cumulative
1	July	364,758,721	215,430,501	39,321	5,898	45,219	45,219
2	August	417,614,362	112,967,809	40,714	6,107	46,821	92,040
3	September	440,367,368	112,967,809	50,165	7,525	57,690	149,730
4	October	366,540,652	115,352,976	36,255	5,438	41,693	191,423
5	November	355,335,924	241,352,976	38,168	5,725	43,894	235,317
6	December	361,348,401	245,352,976	40,928	6,139	47,068	282,384
7	January	363,774,411	247,793,858	44,026	6,604	50,630	333,014
8	February	367,748,659	253,050,116	42,207	6,331	48,538	381,553
9	March	297,799,947	327,618,720	40,942	6,141	47,084	428,636

## Details of CDBL Expenses

Period : July 01, 2024 - March 31, 2025

Particulars	Amount
CDS Bill - July' 2024	2,408
CDS Bill - Aug' 2024	12,767
CDS Bill - Sep'2024	12,668
CDS Bill - Oct'2024	11,847
CDS Bill - Nov'2024	6,195
CDS Bill - Dec'2024	298
CDS Bill & CDBL Connectivity Expense - Jan'2025	12,326
CDS Bill & CDBL Connectivity Expense - Feb'2025	4,236
CDS Bill & CDBL Connectivity Expense - Mar'2025	14,779
Annual CDBL Fee [2024-2025]	52,900
Add: Prior Period Adjustments (2023-24)	25
	<b>130,448</b>





## IDLC Asset Management Shariah Fund

Capital Gain / (Loss) Statement

Period : July 01, 2024 - March 31, 2025

SL NO	NAME OF SECURITIES	NO OF SECURITIES	AVERAGE COST	TOTAL COST PRICE	AVERAGE SALE PRICE	TOTAL SALE PRICE	GAIN/(LOSS)
1	Olympic Industries Ltd.	104,983	167.72	17,607,356	164.98	17,320,012	(287,344)
2	Grameenphone Ltd.	107,200	243.20	26,071,549	375.91	40,297,296	14,225,747
3	Bata Shoe Company (Bangladesh) Limited	14,602	1,000.57	14,610,302	912.55	13,325,002	(1,285,300)
4	Square Pharmaceuticals PLC.	193,795	220.06	42,645,902	221.01	42,830,122	184,220
5	Beximco Pharmaceuticals Ltd.	33,500	128.57	4,307,006	76.83	2,573,882	(1,733,124)
6	LafargeHolcim Bangladesh PLC.	1,133,000	70.16	79,486,528	56.27	63,759,478	(15,727,051)
7	Far East Knitting & Dyeing Industries Limited.	2,510,300	19.03	47,771,153	18.77	47,115,657	(655,496)
8	The IBN SINA Pharmaceutical Industry PLC.	56,000	290.95	16,293,467	290.94	16,292,590	(877)
9	Shahjalal Islami Bank PLC.	2,884,474	18.74	54,062,500	18.40	53,077,925	(984,576)
				<b>302,855,764</b>		<b>296,591,964</b>	<b>(6,263,800)</b>



IDLC Asset Management Shariah Fund  
Dividend Income Statement  
Period : July 01, 2024 - March 31, 2025

SL NO	NAME OF SECURITIES	RECORD DATE	NO. OF SHARE	FACE VALUE	TOTAL FACE VALUE AMOUNT	% OF DIVIDEND PER SHARE	TOTAL DIVIDEND	TAX DEDUCT	NET DIVIDEND	CASH RECEIVED DIVIDEND	DIVIDEND RECEIVABLE
1	Grameenphone Ltd.	13-Aug-24	277,414	10	2,774,140	160%	4,438,624.00	-	4,438,624	4,438,624	-
2	Berger Paints Bangladesh Ltd.	18-Aug-24	28,068	10	280,680	500%	1,403,400.00	-	1,403,400	1,403,400	-
3	Marico Bangladesh Limited	25-Aug-24	29,113	10	291,130	1000%	2,911,300.00	-	2,911,300	2,911,300	-
4	Marico Bangladesh Limited	18-Nov-24	29,113	10	291,130	450%	1,310,085.00	-	1,310,085	1,310,085	-
5	Square Pharmaceuticals PLC.	21-Nov-24	122,795	10	1,227,950	110%	1,350,745.00	-	1,350,745	1,350,745	-
6	Beximco Pharmaceuticals Ltd.	25-Nov-24	842,634	10	8,426,340	40%	3,370,536.00	-	3,370,536	3,370,536	-
7	Marico Bangladesh Limited	24-Feb-25	29,113	10	291,130	440%	1,280,972.00	-	1,280,972	1,280,972	-
8	Grameenphone Ltd.	26-Feb-25	188,214	10	1,882,140	170%	3,199,638.00	-	3,199,638	-	3,199,638
TOTAL							19,265,300	-	19,265,300	16,065,662	3,199,638





IDLC Asset Management Shariah Fund  
Income from Profit & Receivable Statement  
Period : July 01, 2024 - March 31, 2025

## A) PROFIT AGAINST AND RECEIVABLE ON BANK ACCOUNT:

SL NO	BANK / INSTITUTION NAME	BRANCH	ACCOUNT NO	Purpose	Profit Rate (approx.)	AMOUNT	CASH RECEIVED	RECEIVABLE AMOUNT
1	The City Bank PLC. (Islamic Wing)	Gulshan	1781550000066	Investor	5.00%	264,876	258,143	6,734
2	The City Bank PLC. (Islamic Wing)	Gulshan	1781550000067	Trading	5.00%	1,458,886	1,162,270	296,616
3	The City Bank PLC. (Islamic Wing)	Gulshan	1781270000001	Operations	5.00%	42,119	15,696	26,423
4	The City Bank PLC. (Islamic Wing)	Gulshan	1781270000002	Dividend	0.00%	6	5	2
Total Amount						1,765,888	1,436,114	329,774

## B) PROFIT AND RECEIVABLE ON MTDs:

SL NO	BANK / INSTITUTION NAME	BRANCH	ACCOUNT NO	TYPE	Profit Rate (approx.)	AMOUNT	CASH RECEIVED	RECEIVABLE AMOUNT
1	DBH Finance (Islamic wing)	CORPORATE	2710001249	MTDR	10.53%	83,689	83,689	-
2	DBH Finance (Islamic wing)	CORPORATE	2710001250	MTDR	10.53%	111,598	111,598	-
3	DBH Finance (Islamic wing)	CORPORATE	2710001251	MTDR	10.53%	111,598	111,598	-
4	DBH Finance (Islamic wing)	CORPORATE	271000166	MTDR	10.53%	155,524	155,524	-
5	DBH Finance (Islamic wing)	CORPORATE	271000167	MTDR	10.53%	155,524	155,524	-
6	DBH Finance (Islamic wing)	CORPORATE	271000169	MTDR	10.53%	155,524	155,524	-
7	DBH Finance (Islamic wing)	CORPORATE	271000170	MTDR	10.53%	155,524	155,524	-
8	DBH Finance (Islamic wing)	CORPORATE	271000171	MTDR	10.53%	155,524	155,524	-
9	DBH Finance (Islamic wing)	CORPORATE	271000172	MTDR	10.53%	155,524	155,524	-
10	DBH Finance (Islamic wing)	CORPORATE	271000173	MTDR	10.53%	155,524	155,524	-
11	DBH Finance (Islamic wing)	CORPORATE	271001046	MTDR	10.53%	103,945	103,945	-
12	DBH Finance (Islamic wing)	CORPORATE	271001047	MTDR	10.53%	103,945	103,945	-
13	DBH Finance (Islamic wing)	CORPORATE	271001048	MTDR	10.53%	37,294	37,294	-
14	DBH Finance (Islamic wing)	CORPORATE	271001049	MTDR	10.53%	37,294	37,294	-
15	DBH Finance (Islamic wing)	CORPORATE	271001050	MTDR	10.53%	39,488	39,488	-
16	DBH Finance (Islamic wing)	CORPORATE	271001069	MTDR	10.43%	662,451	448,050	214,401
17	DBH Finance (Islamic wing)	CORPORATE	271001067	MTDR	10.43%	625,633	423,151	202,482
18	DBH Finance (Islamic wing)	CORPORATE	271001068	MTDR	10.43%	625,633	423,151	202,482
19	DBH Finance (Islamic wing)	CORPORATE	271000162	MTDR	10.43%	720,683	720,683	-
20	DBH Finance (Islamic wing)	CORPORATE	271000163	MTDR	10.43%	720,683	720,683	-
21	DBH Finance (Islamic wing)	CORPORATE	271000164	MTDR	10.43%	833,822	638,379	195,443
22	DBH Finance (Islamic wing)	CORPORATE	271000165	MTDR	10.43%	833,822	638,379	195,443
23	DBH Finance (Islamic wing)	CORPORATE	2710001238	MTDR	10.43%	633,612	633,612	-
24	DBH Finance (Islamic wing)	CORPORATE	2710001239	MTDR	10.43%	633,612	633,612	-
25	DBH Finance (Islamic wing)	CORPORATE	2710001240	MTDR	10.43%	475,134	475,134	-
26	DBH Finance (Islamic wing)	CORPORATE	271001099	MTDR	10.70%	121,923	107,284	14,639
27	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010000331	MTDR	10.25%	375,929	230,626	145,304
28	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010000332	MTDR	10.25%	375,929	230,626	145,304
29	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010000333	MTDR	10.25%	375,929	230,626	145,304
30	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010000334	MTDR	10.25%	375,929	230,626	145,304
31	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010000335	MTDR	10.25%	375,929	230,626	145,304
32	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010000336	MTDR	10.25%	327,773	327,773	-





IDLC Asset Management Shariah Fund  
Income from Profit & Receivable Statement  
Period : July 01, 2024 - March 31, 2025

SL NO	BANK / INSTITUTION NAME	BRANCH	ACCOUNT NO	TYPE	Profit Rate (approx.)	AMOUNT	CASH RECEIVED	RECEIVABLE AMOUNT
33	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010000337	MTDR	10.25%	327,773	327,773	-
34	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010000338	MTDR	10.25%	327,773	327,773	-
35	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010000339	MTDR	10.25%	327,773	327,773	-
36	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010000340	MTDR	10.25%	327,773	327,773	-
37	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010000360	MTDR	10.50%	310,803	232,752	78,051
38	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010000361	MTDR	10.50%	310,803	232,752	78,051
39	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010000362	MTDR	10.50%	310,803	232,752	78,051
40	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010000363	MTDR	10.50%	310,803	232,752	78,051
41	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010000630	MTDR	10.50%	50,000	-	50,000
42	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010000743	MTDR	10.50%	21,000	-	21,000
43	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010000742	MTDR	10.50%	21,000	-	21,000
44	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010000741	MTDR	10.50%	9,917	-	9,917
45	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010000740	MTDR	10.50%	9,917	-	9,917
46	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010000739	MTDR	10.50%	9,917	-	9,917
47	IDLC Finance PLC (Islamic wing)	CORPORATE	7772010000738	MTDR	10.50%	9,917	-	9,917
Total Amount						13,497,923	11,302,643	2,195,280

## 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 PERIOD RECEIVABLE	CASH RECEIVED	RECEIVABLE AMOUNT
1	5Y CDWSP Social Impact Sukuk	BDS092901051	24,533,000	6-Jun-24	6-Jun-29	6-Dec-24	06-06-25	10.40%	1,914,456	174,278	1,275,716	813,018
2	7Y CIBRR-2 Socio-Economic Sukuk	BDS093201071	130,000,000	13-Mar-25	13-Mar-32	-	13-09-25	9.25%	620,856	-	-	620,856
									2,535,312	174,278	1,275,716	1,433,874

