

LankaBangla Al-Arafah Shariah Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Financial Position (Unaudited)

As per the Rule 70 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১

As at 30 June 2019

	Amount in Taka	
	30-Jun-19	31-Dec-18
A. Assets		
Investments (at cost price)	293,795,431	271,542,709
Preliminary and issue expenses	4,879,461	5,300,224
Advance, deposit and prepayments	317,124	180,971
Other receivables	1,992,710	3,893,532
Cash and cash equivalents	25,289,431	65,424,450
Total	326,274,157	346,341,886
B. Liabilities		
Accounts payable	77,340	8,486,965
Provision for diminution in value of marketable securities	16,816,975	7,622,355
Liability for expenses	3,510,352	3,994,973
Total	20,404,667	20,104,293
C. Net Assets (A-B)	305,869,490	326,237,593
D. Owners' Equity		
Unit capital fund	312,780,500	314,340,000
Unit premium reserve	(813,216)	(706,915)
Retained earnings	(6,097,794)	12,604,508
Total	305,869,490	326,237,593
Net Asset Value (NAV) Per Unit		
At cost price	10.32	10.62
At market price	9.78	10.38

A N M Fakhru Islam
Manager, Operations & Compliance
LankaBangla Asset Management Company Limited

Masum Ali
Chief Executive Officer
LankaBangla Asset Management Company Limited

LankaBangla Al-Arafah Shariah Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited
Statement of Profit or Loss and Other Comprehensive Income (Unaudited)
As per the Rule 70 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১
For the Period from 01 January 2019 to 30 June 2019

	Amount in Taka	
	01 January 2019 to 30 June 2019	01 April 2019 to 30 June 2019
Revenue		
Gain/(loss) on sale of marketable securities	4,598,745	2,443,118
Dividend income	2,760,103	1,520,000
Profit on bank deposit and MTDR	450,508	212,696
	7,809,356	4,175,814
Less : Operating Expenses		
Management fees	3,042,511	1,488,363
Amortization of preliminary and issue expenses	420,763	211,544
CDBL fees	12,099	11,469
CDBL settlement and demat charges	34,340	9,174
Custodian fees	214,483	103,039
Trustee fees	229,868	111,439
BSEC annual fees	181,483	91,618
Brokerage commission	349,157	109,161
Selling agents' commission	41,884	32,912
Bank charges and excise duty	3,305	2,698
Advertisement and publication expenses	115,200	33,000
Other expenses	98,345	44,338
Total Expenses	4,743,438	2,248,755
Profit/(Loss) Before Provision During the Period	3,065,918	1,927,059
Add/(Less): (Provision)/Write back of provision during the period	(9,194,620)	(4,913,781)
Net Profit/(Loss) After Provision During the Period	(6,128,702)	(2,986,722)
Earnings Per Unit (EPU) During the Period	(0.20)	(0.10)

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Statement of Changes in Equity (Unaudited)

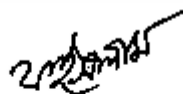
For the Period from 01 January 2019 to 30 June 2019

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
Opening balance as at 01 January 2019	314,340,000	(706,915)	12,604,508	326,237,593
Unit fund subscription during the period	4,375,500	-	-	4,375,500
Unit fund surrender during the period	(5,935,000)	-	-	(5,935,000)
Unit premium during the period	-	115,460	-	115,460
Unit discount during the period	-	(221,761)	-	(221,761)
Net profit/(loss) during the period	-	-	(6,128,702)	(6,128,702)
Cash dividend paid	-	-	(12,573,600)	(12,573,600)
Closing balance as at 30 June 2019	312,780,500	(813,216)	(6,097,794)	305,869,490

For the Period from 01 April 2019 to 30 June 2019

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
Opening balance as at 01 April 2019	312,210,000	(727,185)	(3,111,072)	308,371,743
Unit fund subscription during the period	3,485,500	-	-	3,485,500
Unit fund surrender during the period	(2,915,000)	-	-	(2,915,000)
Unit premium during the period	-	108,290	-	108,290
Unit discount during the period	-	(194,321)	-	(194,321)
Net profit/(loss) during the period	-	-	(2,986,722)	(2,986,722)
Closing balance as at 30 June 2019	312,780,500	(813,216)	(6,097,794)	305,869,490



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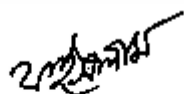
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Statement of Cash Flows (Unaudited)

As per the Rule 70 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১

For the Period from 01 January 2019 to 30 June 2019

	Amount in Taka	
	01 January 2019 to 30 June 2019	01 April 2019 to 30 June 2019
A. Cash Flows from Operating Activities		
Gain on sale of securities	3,069,340	2,314,406
Dividend income received in cash	4,227,423	2,080,000
Profit on bank deposit and MTDR	1,089,296	450,508
Advance, deposit and prepayments	(559,602)	(275,627)
Payment made for expenses	(3,984,689)	(92,209)
Net Cash from Operating Activities	3,841,768	4,477,078
B. Cash Flows from Investing Activities		
Acquisition of shares from secondary market	(140,349,625)	(23,096,498)
Investments in IPO	(9,500,000)	(3,500,000)
Investments returned from IPO	8,271,960	3,041,320
Proceeds from sale of shares in secondary market	111,840,280	37,466,257
Net Cash from Investing Activities	(29,737,385)	13,911,079
C. Cash Flows from Financing Activities		
Proceeds from issuance of units	4,490,960	3,593,790
Payments made for re-purchase of units	(6,156,762)	(3,109,322)
Dividend paid	(12,573,600)	-
Net Cash from Financing Activities	(14,239,402)	484,468
D. Net Cash Inflows/Outflows during the period (A+B+C)	(40,135,019)	18,872,625
E. Cash and cash equivalents at the beginning of the period	65,424,450	6,416,806
F. Cash and cash equivalents at the end of the period (D+E)	25,289,431	25,289,431
Net Operating Cash Flows Per Unit (NOCFU)	0.12	0.14



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