

## 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 September 2019

	Amount in Taka	
	30-Sep-2019	31-Dec-2018
<b>A. Assets</b>		
Investments (at cost price)	273,310,596	271,542,709
Preliminary and issue expenses	4,665,592	5,300,224
Advance, deposit and prepayments	347,608	180,971
Other receivables	3,529,002	3,893,532
Cash and cash equivalents	40,285,755	65,424,450
<b>Total</b>	<b>322,138,553</b>	<b>346,341,886</b>
<b>B. Liabilities</b>		
Accounts payable	77,340	8,486,965
Liability for expenses	1,850,571	3,994,973
Provision for diminution in value of marketable securities	44,941,660	7,622,355
<b>Total</b>	<b>46,869,571</b>	<b>20,104,293</b>
<b>C. Net Assets (A-B)</b>	<b>275,268,982</b>	<b>326,237,593</b>
<b>D. Owners' Equity</b>		
Unit capital fund	314,855,000	314,340,000
Unit premium reserve	(1,242,317)	(706,915)
Retained earnings	(38,343,701)	12,604,508
<b>Total</b>	<b>275,268,982</b>	<b>326,237,593</b>
<b>Net Asset Value (NAV) Per Unit</b>		
At cost price	<b>10.17</b>	<b>10.62</b>
At market price	<b>8.74</b>	<b>10.38</b>

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

Masum Ali  
Chief Executive Officer  
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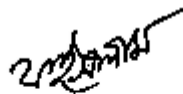
Asset Manager: LankaBangla Asset Management Company Limited

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 September 2019

	Amount in Taka			
	1-Jan-2019 to 30-Sep-2019	2-Apr-2018 to 30-Sep-2018	1-Jul-2019 to 30-Sep-2019	1-Jul-2018 to 30-Sep-2018
<b>Revenue</b>				
Gain/(loss) on sale of marketable securities	1,736,838	234,348	(2,861,907)	883,554
Dividend income	3,480,103	3,491,415	720,000	1,202,500
Profit on bank deposit and MTDR	764,285	12,834,184	313,777	3,151,918
	<b>5,981,226</b>	<b>16,559,947</b>	<b>(1,828,130)</b>	<b>5,237,972</b>
<b>Less : Operating Expenses</b>				
Management fees	4,503,156	3,948,249	1,460,644	1,759,886
Amortization of preliminary and issue expenses	634,632	425,413	213,869	213,869
CDBL fees	23,693	-	11,595	-
CDBL settlement and demat charges	49,376	47,175	15,037	26,821
Custodian fees	303,818	199,535	89,335	112,138
Trustee fees	338,124	283,300	108,256	138,180
BSEC annual fees	250,956	91,862	69,473	91,862
Brokerage commission	513,892	416,607	164,734	378,357
Selling agents' commission	84,832	114,003	42,949	39,592
Bank charges and excise duty	3,665	6,745	360	4,115
Advertisement and publication expenses	191,200	142,086	76,000	84,600
Other expenses	139,186	111,519	40,841	64,119
<b>Total Expenses</b>	<b>7,036,530</b>	<b>5,786,494</b>	<b>2,293,093</b>	<b>2,913,539</b>
<b>Profit/(Loss) Before Provision During the Period</b>	<b>(1,055,304)</b>	<b>10,773,453</b>	<b>(4,121,223)</b>	<b>2,324,433</b>
Add/(Less): (Provision)/Write back of provision during the period	(37,319,305)	(11,936,912)	(28,124,685)	1,901,590
<b>Net Profit/(Loss) After Provision During the Period</b>	<b>(38,374,609)</b>	<b>(1,163,459)</b>	<b>(32,245,908)</b>	<b>4,226,023</b>
<b>Earnings Per Unit (EPU) During the Period</b>	<b>(1.22)</b>	<b>(0.03)</b>	<b>(1.02)</b>	<b>0.11</b>



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### LankaBangla Al-Arafah Shariah Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Changes in Equity (Unaudited)

For the Period from 02 April 2018 to 30 September 2018

*Amount in Taka*

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Unrealised gain/(loss) on securities	Total equity
Unit fund raised during the formation period	411,500,000	-	-	-	411,500,000
Unit fund new subscription during the period	12,435,000	-	-	-	12,435,000
Unit fund surrender during the period	(48,655,000)	-	-	-	(48,655,000)
Unit premium this period	-	266,684	-	-	266,684
Unit discount this period	-	(615,989)	-	-	(615,989)
Net profit/(loss) during the period	-	-	(1,163,459)	-	(1,163,459)
Unrealised gain/(loss) on securities	-	-	-	(11,936,912)	(11,936,912)
<b>Closing balance as at September 30, 2018</b>	<b>375,280,000</b>	<b>(349,305)</b>	<b>(1,163,459)</b>	<b>(11,936,912)</b>	<b>361,830,324</b>

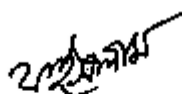
### LankaBangla Al-Arafah Shariah Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Changes in Equity (Unaudited)

For the Period from 01 January 2019 to 30 September 2019

<b>Opening balance as at January 01, 2019</b>	<b>314,340,000</b>	<b>(706,915)</b>	<b>12,604,508</b>	-	<b>326,237,593</b>
Unit fund subscription during the period	8,620,500	-	-	-	8,620,500
Unit fund surrender during the period	(8,105,500)	-	-	-	(8,105,500)
Unit premium during the period	-	224,300	-	-	224,300
Unit discount during the period	-	(759,702)	-	-	(759,702)
Net profit/(loss) during the period	-	-	(38,374,609)	-	(38,374,609)
Cash dividend paid	-	-	(12,573,600)	-	(12,573,600)
<b>Closing balance as at September 30, 2019</b>	<b>314,855,000</b>	<b>(1,242,317)</b>	<b>(38,343,701)</b>	-	<b>275,268,982</b>



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## LankaBangla Al-Arafah Shariah Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Cash Flows (Unaudited)

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

For the Period from 01 January 2019 to 30 September 2019

	Amount in Taka	
	1-Jan-2019 to 30-Sep-2019	2-Apr-2018 to 30-Sep-2018
<b>A. Cash Flows from Operating Activities</b>		
Gain on sale of securities	(213,027)	30,161
Dividend income received in cash	5,627,423	3,491,415
Profit on bank deposit and MTDR	1,089,296	11,529,918
Advance, deposit and prepayments	(779,408)	(638,235)
Payment made for expenses	(7,369,634)	(12,660,904)
<b>Net Cash from Operating Activities</b>	<b>(1,645,350)</b>	<b>1,752,355</b>
<b>B. Cash Flows from Investing Activities</b>		
Acquisition of shares from secondary market	(177,289,795)	(373,210,463)
Investments in IPO	(24,500,000)	(19,350,000)
Investments returned from IPO	18,496,870	13,250,240
Proceeds from sale of shares in secondary market	172,393,582	164,375,224
<b>Net Cash from Investing Activities</b>	<b>(10,899,343)</b>	<b>(214,934,999)</b>
<b>C. Cash Flows from Financing Activities</b>		
Proceeds from issuance of units	8,844,800	424,201,685
Payments made for re-purchase of units	(8,865,202)	(49,270,990)
Dividend paid	(12,573,600)	-
<b>Net Cash from Financing Activities</b>	<b>(12,594,002)</b>	<b>374,930,695</b>
<b>D. Net Cash Inflows/Outflows during the period (A+B+C)</b>	<b>(25,138,695)</b>	<b>161,748,051</b>
<b>E. Cash and cash equivalents at the beginning of the period</b>	<b>65,424,450</b>	<b>-</b>
<b>F. Cash and cash equivalents at the end of the period (D+E)</b>	<b>40,285,755</b>	<b>161,748,051</b>
<b>Net Operating Cash Flows Per Unit (NOCFU)</b>	<b>(0.05)</b>	<b>0.05</b>

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