

LankaBangla Al-Arafah Shariah Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited

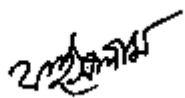
Statement of Financial Position (Unaudited)

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

As at 30 September 2020

	Amount in Taka	
	30-Sep-2020	31-Dec-2019
Assets		
Investments at market price	227,613,153	219,493,375
Preliminary and issue expenses	3,814,767	4,451,724
Advance, deposit and prepayments	209,204	170,311
Other receivables	4,263,119	3,337,763
Cash and cash equivalents	36,428,688	16,485,844
Total	272,328,931	243,939,017
Liabilities		
Accounts payable	-	210,695
Liability for expenses	1,724,127	3,329,097
Total	1,724,127	3,539,792
Net Assets	270,604,804	240,399,225
Owners' Equity		
Unit capital fund	307,276,560	306,405,000
Unit premium reserve	(13,472,812)	194,349
Retained earnings	(23,198,944)	(66,200,124)
Total	270,604,804	240,399,225
Net Asset Value (NAV) Per Unit		
At market price	8.81	7.85
At cost price	9.52	10.26

**In the audited financial statement for the year 2019 of LankaBangla Al-Arafah Shariah Unit Fund the investments was shown at cost price of Tk. 293,579,810.95 which is now restated at market price of Tk. 219,493,375.20 **.



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



Masum Ali
Chief Executive Officer
LankaBangla Asset Management Company Limited

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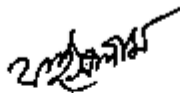
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Statement of Profit or Loss and Other Comprehensive Income (Unaudited)

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

For the Period from 01 January 2020 to 30 September 2020

	Amount in Taka			
	1-Jan-2020 to 30-Sep-2020	1-Jan-2019 to 30-Sep-2019	1-Jul-2020 to 30-Sep-2020	1-Jul-2019 to 30-Sep-2019
Revenue				
Gain/(loss) on sale of marketable securities	(8,073,516)	1,736,838	3,700,031	(2,861,907)
Dividend income	3,759,145	3,480,103	2,350,000	720,000
Profit on bank deposit and MTDR	1,063,613	764,285	427,881	313,777
	(3,250,758)	5,981,226	6,477,912	(1,828,130)
Less : Operating Expenses				
Management fees	3,777,886	4,503,156	1,289,269	1,460,644
Amortization of preliminary and issue expenses	636,957	634,632	213,869	213,869
CDBL fees	34,658	23,693	11,595	11,595
CDBL settlement and demat charges	38,192	49,376	42	15,037
Custodian fees	230,050	303,818	82,305	89,335
Trustee fees	273,612	338,124	92,700	108,256
BSEC annual fees	177,066	250,956	41,140	69,473
Brokerage commission	560,962	513,892	153,747	164,734
Selling agents' commission	25,186	84,832	13,014	42,949
Bank charges and excise duty	2,200	3,665	628	360
Advertisement and publication expenses	151,600	191,200	82,000	76,000
Other expenses	115,837	139,186	48,000	40,841
Total Expenses	6,024,206	7,036,530	2,028,309	2,293,093
Profit/(Loss) Before Provision During the Period	(9,274,964)	(1,055,304)	4,449,603	(4,121,223)
Add: (Provision)/Write back of provision during the period	52,276,144	(37,319,305)	52,833,357	(28,124,685)
Net Profit/(Loss) After Provision During the Period	43,001,180	(38,374,609)	57,282,960	(32,245,908)
Earnings Per Unit (EPU) After Provision During the Period	1.40	(1.22)	1.86	(1.02)



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Statement of Changes in Equity (Unaudited)

For the Period from 01 January 2019 to 30 September 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	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)
Closing balance as at 30 September 2019	314,855,000	(1,242,317)	(38,343,701)	275,268,982

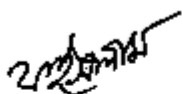
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Statement of Changes in Equity (Unaudited)

For the Period from 01 January 2020 to 30 September 2020

Opening balance as at 01 January 2020	306,405,000	194,349	(66,200,124)	240,399,225
Unit fund raised during the period	155,665,600	-	-	155,665,600
Unit fund decrease during the period	(154,794,040)	-	-	(154,794,040)
Unit premium reserve during the period	-	29,126,788	-	29,126,788
Unit discount during the period	-	(42,793,949)	-	(42,793,949)
Net profit/(loss) during the period	-	-	43,001,180	43,001,180
Closing balance as at 30 September 2020	307,276,560	(13,472,812)	(23,198,944)	270,604,804



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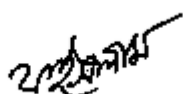
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Statement of Cash Flows (Unaudited)

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

For the Period from 01 January 2020 to 30 September 2020

	Amount in Taka	
	1-Jan-2020 to 30-Sep-2020	1-Jan-2019 to 30-Sep-2019
A. Cash Flows from Operating Activities		
Gain on sale of securities	(6,849,713)	(213,027)
Dividend income received in cash	5,736,906	5,627,423
Profit on bank deposit and MTDR	635,731	1,089,296
Advance, deposit and prepayments	(524,229)	(779,408)
Payment made for expenses	(5,945,915)	(7,369,634)
Net Cash from Operating Activities	(6,947,220)	(1,645,350)
B. Cash Flows from Investing Activities		
Acquisition of shares from secondary market	(151,197,326)	(177,289,795)
Investments in IPO	(11,200,000)	(24,500,000)
Investments returned from IPO	1,063,660	18,496,870
Proceeds from sale of shares in secondary market	201,019,330	172,393,582
Net Cash from Investing Activities	39,685,664	(10,899,343)
C. Cash Flows from Financing Activities		
Proceeds from issuance of units	46,677,568	8,844,800
Payments made for re-purchase of units	(59,473,168)	(8,865,202)
Dividend paid		(12,573,600)
Net Cash from Financing Activities	(12,795,600)	(12,594,002)
D. Net Cash Inflows/Outflows during the period (A+B+C)	19,942,844	(25,138,695)
E. Cash and cash equivalents at the beginning of the period	16,485,844	65,424,450
F. Cash and cash equivalents at the end of the period (D+E)	36,428,688	40,285,755
Net Operating Cash Flows Per Unit (NOCFU)	(0.23)	(0.05)



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