

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 31 March 2021

	Amount in Taka	
	31-Mar-2021	31-Dec-2020
A. Assets		
Investments (at market price)	270,441,107	265,462,318
Preliminary and issue expenses	3,391,679	3,600,898
Advance, deposit and prepayments	194,812	91,400
Other receivables	2,110,776	2,515,880
Cash and cash equivalents	26,599,005	29,434,919
Total	302,737,379	301,105,415
B. Liabilities		
Liability for expenses	4,781,972	3,374,628
Total	4,781,972	3,374,628
C. Net Assets (A-B)	297,955,407	297,730,787
D. Owners' Equity		
Unit capital fund	305,927,680	306,973,040
Unit premium reserve	(13,459,555)	(13,431,438)
Retained earnings	5,487,282	4,189,185
Total	297,955,407	297,730,787
Net Asset Value (NAV) Per Unit		
At market price	9.74	9.70
At cost price	10.61	9.80

Md. Rakibuzzaman
Assistant 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 2021 to 31 March 2021

	Amount in Taka	
	1-Jan-2021 to 31-Mar-2021	1-Jan-2020 to 31-Mar-2020
Revenue		
Gain/(loss) on sale of marketable securities	25,235,500	(11,900,863)
Dividend income	1,605,141	1,309,145
Profit on bank deposit and MTDR	210,188	513,486
	27,050,829	(10,078,232)
Less : Operating Expenses		
Management fees	1,514,503	1,374,467
Amortization of preliminary and issue expenses	209,219	211,544
CDBL fees	11,342	11,595
CDBL settlement and demat charges	16,299	32,971
Custodian fees	103,667	81,833
Trustee fees	114,464	102,024
BSEC annual fees	40,246	68,719
Brokerage commission	113,884	406,681
Selling agents' commission	105	10,972
Bank charges and excise duty	430	838
Advertisement and publication expenses	75,000	57,600
Other expenses	21,000	42,837
Total Expenses	2,220,159	2,402,081
Profit/(Loss) Before Provision During the Period	24,830,670	(12,480,313)
Add/(Less): (Provision)/Write back of provision during the period	(23,532,573)	(2,443,030)
Net Profit/(Loss) After Provision During the Period	1,298,097	(14,923,343)
Earnings Per Unit (EPU) After Provision During the Period	0.04	(0.49)

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Statement of Changes in Equity (Unaudited)

For the Period from 01 January 2020 to 31 March 2020

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
Opening balance as at 01 January 2020	306,405,000	194,349	(66,200,124)	240,399,225
Unit fund raised during the period	153,864,540	-	-	153,864,540
Unit fund decrease during the period	(153,151,540)	-	-	(153,151,540)
Unit premium reserve during the period	-	28,886,385	-	28,886,383
Unit discount during the period	-	(42,414,422)	-	(42,414,422)
Net profit/(loss) during the period	-	-	(14,923,343)	(14,923,341)
Closing balance as at 31 March 2020	307,118,000	(13,333,688)	(81,123,467)	212,660,845

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Statement of Changes in Equity (Unaudited)

For the Period from 01 January 2021 to 31 March 2021

Amount in Taka

Opening balance as at 01 January 2021	306,973,040	(13,431,438)	4,189,185	297,730,787
Unit fund raised during the period	24,560	-	-	24,560
Unit fund decrease during the period	(1,069,920)	-	-	(1,069,920)
Unit premium reserve during the period	-	992	-	992
Unit discount during the period	-	(29,109)	-	(29,109)
Net profit/(loss) during the period	-	-	1,298,097	1,298,097
Closing balance as at 31 March 2021	305,927,680	(13,459,555)	5,487,282	297,955,407



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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 2021 to 31 March 2021

	Amount in Taka	
	1-Jan-2021 to 31-Mar-2021	1-Jan-2020 to 31-Mar-2020
A. Cash Flows from Operating Activities		
Gain on sale of securities	8,687,258	(8,752,878)
Dividend income received in cash	2,220,433	3,157,906
Profit on bank deposit and MTDR		-
Advance, deposit and prepayments	(268,708)	(200,946)
Payment made for expenses	(324,421)	(3,124,910)
Net Cash from Operating Activities	10,314,562	(8,920,828)
B. Cash Flows from Investing Activities		
Acquisition of shares from secondary market	(28,402,208)	(105,209,379)
Investments in IPO	(3,600,000)	(10,000,000)
Investments returned from IPO	3,117,660	32,200
Proceeds from sale of shares in secondary market	16,807,545	125,396,330
Net Cash from Investing Activities	(12,077,003)	10,219,151
C. Cash Flows from Financing Activities		
Proceeds from issuance of units	25,560	44,636,103
Payments made for re-purchase of units	(1,099,033)	(57,451,142)
Dividend paid	-	-
Net Cash from Financing Activities	(1,073,473)	(12,815,039)
D. Net Cash Inflows/Outflows during the period (A+B+C)	(2,835,914)	(11,516,716)
E. Cash and cash equivalents at the beginning of the period	29,434,919	16,485,844
F. Cash and cash equivalents at the end of the period (D+E)	26,599,005	4,969,128
Net Operating Cash Flows Per Unit (NOCFU)	0.34	(0.29)

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