

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 2021

	Amount in Taka	
	30-Jun-2021	31-Dec-2020
A. Assets		
Investments (at market price)	267,815,835	265,462,318
Preliminary and issue expenses	3,180,135	3,600,898
Advance, deposit and prepayments	425,803	91,400
Other receivables	9,551,028	2,515,880
Cash and cash equivalents	43,334,456	29,434,919
Total	324,307,257	301,105,415
B. Liabilities		
Liability for expenses	3,434,407	3,374,628
Total	3,434,407	3,374,628
C. Net Assets (A-B)	320,872,850	297,730,787
D. Owners' Equity		
Unit capital fund	303,982,680	306,973,040
Unit premium reserve	(13,498,960)	(13,431,438)
Retained earnings	30,389,130	4,189,185
Total	320,872,850	297,730,787
Net Asset Value (NAV) Per Unit		
At market price	10.56	9.70
At cost price	10.77	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 30 June 2021

	Amount in Taka	
	1-Jan-2021 to 30-Jun-2021	1-Jan-2020 to 30-Jun-2020
Revenue		
Gain/(loss) on sale of marketable securities	31,592,987	(11,773,547)
Dividend income	1,883,040	1,409,145
Profit on bank deposit and MTDR	490,613	635,732
	33,966,640	(9,728,670)
Less : Operating Expenses		
Management fees	3,046,716	2,488,617
Amortization of preliminary and issue expenses	420,763	423,088
CDBL fees	22,810	23,063
CDBL settlement and demat charges	24,866	38,150
Custodian fees	203,314	147,743
Trustee fees	230,288	180,912
BSEC annual fees	80,940	135,926
Brokerage commission	281,256	407,215
Selling agents' commission	2,150	12,172
Bank charges and excise duty	1,495	1,573
Advertisement and publication expenses	119,000	69,600
Other expenses	39,000	67,837
Total Expenses	4,472,598	3,995,896
Profit/(Loss) Before Provision During the Period	29,494,042	(13,724,566)
Add/(Less): (Provision)/Write back of provision during the period	(3,294,097)	(557,214)
Net Profit/(Loss) After Provision During the Period	26,199,945	(14,281,780)
Earnings Per Unit (EPU) After Provision During the Period	0.86	(0.46)

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Statement of Changes in Equity (Unaudited)

For the Period from 01 January 2020 to 30 June 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	154,039,460	-	-	154,039,460
Unit fund decrease during the period	(153,151,540)	-	-	(153,151,540)
Unit premium reserve during the period	-	28,886,383	-	28,886,383
Unit discount during the period	-	(42,469,346)	-	(42,469,346)
Net profit/(loss) during the period	-	-	(14,281,780)	(14,281,780)
Closing balance as at 30 June 2020	307,292,920	(13,388,614)	(80,481,904)	213,422,402

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Statement of Changes in Equity (Unaudited)

For the Period from 01 January 2021 to 30 June 2021

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
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	234,560	-	-	234,560
Unit fund decrease during the period	(3,224,920)	-	-	(3,224,920)
Unit premium reserve during the period	-	10,626	-	10,626
Unit discount during the period	-	(78,148)	-	(78,148)
Net profit/(loss) during the period	-	-	26,199,945	26,199,945
Closing balance as at 30 June 2021	303,982,680	(13,498,960)	30,389,130	320,872,850

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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 30 June 2021

	Amount in Taka	
	1-Jan-2021 to 30-Jun-2021	1-Jan-2020 to 30-Jun-2020
A. Cash Flows from Operating Activities		
Gain on sale of securities	16,084,550	(10,486,781)
Dividend income received in cash	4,035,433	3,704,406
Profit on bank deposit and MTDR	270,959	635,731
Advance, deposit and prepayments	(660,862)	(364,167)
Payment made for expenses	(3,391,746)	(3,167,825)
Net Cash from Operating Activities	16,338,334	(9,678,636)
B. Cash Flows from Investing Activities		
Acquisition of shares from secondary market	(65,516,904)	(105,209,379)
Investments in IPO	(12,620,000)	(10,000,000)
Investments returned from IPO	11,524,680	32,200
Proceeds from sale of shares in secondary market	67,231,305	145,786,583
Net Cash from Investing Activities	619,081	30,609,404
C. Cash Flows from Financing Activities		
Proceeds from issuance of units	245,200	44,811,023
Payments made for re-purchase of units	(3,303,078)	(57,506,067)
Dividend paid	-	-
Net Cash from Financing Activities	(3,057,878)	(12,695,044)
D. Net Cash Inflows/Outflows during the period (A+B+C)	13,899,537	8,235,726
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)	43,334,456	24,721,570
Net Operating Cash Flows Per Unit (NOCFU)	0.54	(0.31)

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