

## 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 2021

	Amount in Taka	
	30-Sep-2021	31-Dec-2020
<b>A. Assets</b>		
Investments (at market price)	312,959,172	265,462,318
Preliminary and issue expenses	2,966,266	3,600,898
Advance, deposit and prepayments	431,039	91,400
Other receivables	11,865,492	2,515,880
Cash and cash equivalents	21,708,375	29,434,919
<b>Total</b>	<b>349,930,344</b>	<b>301,105,415</b>
<b>B. Liabilities</b>		
Liability for expenses	1,910,822	3,374,628
<b>Total</b>	<b>1,910,822</b>	<b>3,374,628</b>
<b>C. Net Assets (A-B)</b>	<b>348,019,522</b>	<b>297,730,787</b>
<b>D. Owners' Equity</b>		
Unit capital fund	305,213,500	306,973,040
Unit premium reserve	(13,402,628)	(13,431,438)
Retained earnings	27,852,332	4,189,185
Unrealised gain on securities during the period	28,356,318	-
<b>Total</b>	<b>348,019,522</b>	<b>297,730,787</b>
<b>Net Asset Value (NAV) Per Unit</b>		
At market price	11.40	9.70
At cost price	10.47	9.80



Masum Ali

Chief Executive Officer

LankaBangla Asset Management Company Ltd

### 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 (সিউটসিআল ফান্ড) বিধিমালা ২০০১  
 For the Period from 01 January 2021 to 30 September 2021

	Amount in Taka			
	1-Jan-2021 to 30-Sep-2021	1-Jan-2020 to 30-Sep-2020	1-Jul-2021 to 30-Sep-2021	1-Jul-2020 to 30-Sep-2020
<b>Revenue</b>				
Gain/(loss) on sale of marketable securities	41,291,739	(8,073,516)	9,698,752	3,700,031
Dividend income	3,590,540	3,759,145	1,707,500	2,350,000
Profit on bank deposit and MTDR	774,161	1,063,613	283,548	427,881
	<b>45,656,440</b>	<b>(3,250,758)</b>	<b>11,689,800</b>	<b>6,477,912</b>
<b>Less : Operating Expenses</b>				
Management fees	4,659,190	3,777,886	1,612,474	1,289,269
Amortization of preliminary and issue expenses	634,632	636,957	213,869	213,869
CDBL fees	34,405	34,658	11,595	11,595
CDBL settlement and demat charges	32,292	38,192	7,426	42
Custodian fees	310,766	230,050	107,452	82,305
Trustee fees	353,727	273,612	123,439	92,700
BSEC annual fees	179,784	177,066	98,844	41,140
Brokerage commission	395,435	560,962	114,179	153,747
Selling agents' commission	15,322	25,186	13,172	13,014
Bank charges and excise duty	2,543	2,200	1,048	628
Advertisement and publication expenses	204,000	151,600	85,000	82,000
Other expenses	55,800	115,837	16,800	48,000
<b>Total Expenses</b>	<b>6,877,896</b>	<b>6,024,206</b>	<b>2,405,298</b>	<b>2,028,309</b>
<b>Profit/(Loss) Before Provision During the Period</b>	<b>38,778,544</b>	<b>(9,274,964)</b>	<b>9,284,502</b>	<b>4,449,603</b>
Add/(Less): (Provision)/Write back of provision during the period	3,123,563	52,276,144	6,417,660	52,833,357
<b>Net Profit/(Loss) After Provision During the Period</b>	<b>41,902,107</b>	<b>43,001,180</b>	<b>15,702,162</b>	<b>57,282,960</b>
Add: Other comprehensive income				
Unrealised gain on securities during the period	28,356,318	-	28,356,318	-
<b>Total comprehensive income</b>	<b>70,258,425</b>	<b>43,001,180</b>	<b>44,058,480</b>	<b>57,282,960</b>
<b>Earnings Per Unit (EPU) After Provision During the Period</b>	<b>1.37</b>	<b>1.40</b>	<b>0.51</b>	<b>1.86</b>

  
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 Chief Executive Officer  
 LankaBangla Asset Management Company Ltd

**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 2020 to 30 September 2020

Particulars	<i>Amount in Taka</i>				
	Unit capital fund	Unit premium /discount	Retained earnings	Unrealised gain on securities	Total equity
Opening balance as at 01 January 2020	306,405,000	194,349	(66,200,124)	-	240,399,224
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

**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 2021 to 30 September 2021

Particulars	<i>Amount in Taka</i>				
	Unit capital fund	Unit premium /discount	Retained earnings	Unrealised gain on securities	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	1,465,380	-	-	-	1,465,380
Unit fund decrease during the period	(3,224,920)	-	-	-	(3,224,920)
Unit premium reserve during the period	-	106,958	-	-	106,958
Unit discount during the period	-	(78,148)	-	-	(78,148)
Net profit/(loss) during the period	-	-	41,902,107	-	41,902,107
Dividend Paid during the period	-	-	(18,238,960)	-	(18,238,960)
Unrealised gain on securities during the period	-	-	-	28,356,318	28,356,318
Closing balance as at 30 September 2021	305,213,500	(13,402,628)	27,852,332	28,356,318	348,019,522



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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 কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১

For the Period from 01 January 2021 to 30 September 2021

	Amount in Taka	
	1-Jan-2021 to 30-Sep-2021	1-Jan-2020 to 30-Sep-2020
<b>A. Cash Flows from Operating Activities</b>		
Gain on sale of securities	22,017,192	(6,849,713)
Dividend income received in cash	5,268,233	5,736,906
Profit on bank deposit and MTDR	754,255	635,731
Advance, deposit and prepayments	(12,690,089)	(524,229)
Payment made for expenses	(6,752,038)	(5,945,915)
<b>Net Cash from Operating Activities</b>	<b>8,597,553</b>	<b>(6,947,220)</b>
<b>B. Cash Flows from Investing Activities</b>		
Acquisition of shares from secondary market	(90,448,093)	(151,197,326)
Investments in IPO	(43,620,000)	(11,200,000)
Investments returned from IPO	30,985,760	1,063,660
Proceeds from sale of shares in secondary market	106,727,762	201,019,330
<b>Net Cash from Investing Activities</b>	<b>3,645,429</b>	<b>39,685,664</b>
<b>C. Cash Flows from Financing Activities</b>		
Proceeds from issuance of units	1,572,512	46,677,568
Payments made for re-purchase of units	(3,303,078)	(59,473,168)
Dividend paid	(18,238,960)	-
<b>Net Cash from Financing Activities</b>	<b>(19,969,526)</b>	<b>(12,795,600)</b>
<b>D. Net Cash Inflows/Outflows during the period (A+B+C)</b>	<b>(7,726,544)</b>	<b>19,942,844</b>
<b>E. Cash and cash equivalents at the beginning of the period</b>	<b>29,434,919</b>	<b>16,485,844</b>
<b>F. Cash and cash equivalents at the end of the period (D+E)</b>	<b>21,708,375</b>	<b>36,428,688</b>
<b>Net Operating Cash Flows Per Unit (NOCFU)</b>	<b>0.28</b>	<b>(0.23)</b>



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