

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 2022

	Amount in Taka	
	31-Mar-2022	31-Dec-2021
A. Assets		
Investments (at market price)	234,964,426	232,479,493
Preliminary and issue expenses	2,543,179	2,752,398
Advance, deposit and prepayments	265,449	204,925
Other receivables	7,374,060	26,701,819
Cash and cash equivalents	55,707,152	57,210,189
Total Assets	300,854,266	319,348,824
B. Liabilities		
Liability for expenses	1,758,996	3,598,434
Total Liabilities	1,758,996	3,598,434
C. Net Assets (A-B)	299,095,270	315,750,390
D. Owners' Equity		
Unit capital fund	302,452,900	305,109,620
Unit premium reserve	(13,392,290)	(13,418,543)
Retained earnings	10,034,660	24,059,313
Total	299,095,270	315,750,390
Net Asset Value (NAV) Per Unit		
At market price	9.89	10.35
At cost price	10.23	10.64

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 2022 to 31 March 2022

	Amount in Taka	
	1-Jan-2022 to 31-Mar-2022	1-Jan-2021 to 31-Mar-2021
Revenue		
Gain/(loss) on sale of marketable securities	2,353,722	25,235,500
Dividend income	1,947,290	1,605,141
Profit on bank deposit and MTDR	616,186	210,188
	4,917,198	27,050,829
Less : Operating Expenses		
Management fees	1,509,868	1,514,503
Amortization of preliminary and issue expenses	209,219	209,219
CDBL fees	11,342	11,342
CDBL settlement and demat charges	12,067	16,299
Custodian fees	90,601	103,667
Trustee fees	114,000	114,464
BSEC annual fees	96,695	40,246
Brokerage commission	91,950	113,884
Selling agents' commission	498	105
Bank charges and excise duty	800	430
Advertisement and publication expenses	70,827	75,000
Other expenses	18,186	21,000
Total Expenses	2,226,053	2,220,159
Profit/(Loss) Before Provision During the Period	2,691,145	24,830,670
Add/(Less): (Provision)/Write back of provision during the period	(1,460,317)	(23,532,573)
Net Profit/(Loss) After Provision During the Period	1,230,828	1,298,097
Earnings Per Unit (EPU) After Provision During the Period	0.04	0.04

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Statement of Changes in Equity (Unaudited)

For the Period from 01 January 2021 to 31 March 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	24,560	-	-	24,560
Unit fund surrender during the period	(1,069,920)	-	-	(1,069,920)
Unit premium 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 Changes in Equity (Unaudited)

For the Period from 01 January 2022 to 31 March 2022

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
Opening balance as at 01 January 2022	305,109,620	(13,418,543)	24,059,313	315,750,390
Unit fund raised during the period	48,830	-	-	48,830
Unit fund surrender during the period	(2,705,550)	-	-	(2,705,550)
Unit premium during the period	-	38,958	-	38,958
Unit discount during the period	-	(12,705)	-	(12,705)
Net profit/(loss) during the period	-	-	1,230,828	1,230,828
Dividend paid	-	-	(15,255,481)	(15,255,481)
Closing balance as at 31 March 2022	302,452,900	(13,392,290)	10,034,660	299,095,270



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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 2022 to 31 March 2022

	Amount in Taka	
	1-Jan-2022 to 31-Mar-2022	1-Jan-2021 to 31-Mar-2021
A. Cash Flows from Operating Activities		
Gain on sale of securities	2,261,772	8,687,258
Dividend income received in cash	4,008,080	2,220,433
Profit on bank deposit and MTDR	845,656	-
Advance, deposit and prepayments	(162,826)	(268,708)
Payment made for expenses	(3,662,024)	(324,421)
Net Cash Flows from/(used in) Operating Activities	3,290,658	10,314,562
B. Cash Flows from Investing Activities		
Acquisition of shares from secondary market	(27,745,316)	(28,402,208)
Investments in IPO	(20,350,000)	(3,600,000)
Investments returned from IPO	26,761,390	3,117,660
Proceeds from sale of shares in secondary market	34,426,173	16,807,545
Net Cash Flows from/(used in) Investing Activities	13,092,247	(12,077,003)
C. Cash Flows from Financing Activities		
Proceeds from issuance of units	87,794	25,560
Payments made for re-purchase of units	(2,718,255)	(1,099,033)
Dividend paid	(15,255,481)	-
Net Cash Flows from/(used in) Financing Activities	(17,885,942)	(1,073,473)
D. Net Cash Inflows/Outflows during the period (A+B+C)	(1,503,037)	(2,835,914)
E. Cash and cash equivalents at the beginning of the period	57,210,189	29,434,919
F. Cash and cash equivalents at the end of the period (D+E)	55,707,152	26,599,005
Net Operating Cash Flows Per Unit (NOCFU)	0.11	0.34



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