

## 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 2022

	Amount in Taka	
	30-Jun-2022	31-Dec-2021
<b>A. Assets</b>		
Investments (at market price)	260,995,599	232,479,493
Preliminary and issue expenses	2,331,634	2,752,398
Advance, deposit and prepayments	355,490	204,925
Other receivables	16,556,064	26,701,819
Cash and cash equivalents	44,185,282	57,210,189
<b>Total Assets</b>	<b>324,424,069</b>	<b>319,348,824</b>
<b>B. Liabilities</b>		
Liability for expenses	3,393,429	3,598,434
<b>Total Liabilities</b>	<b>3,393,429</b>	<b>3,598,434</b>
<b>C. Net Assets (A-B)</b>	<b>321,030,640</b>	<b>315,750,390</b>
<b>D. Owners' Equity</b>		
Unit capital fund	306,343,620	305,109,620
Unit premium reserve	(13,264,117)	(13,418,543)
Retained earnings	27,951,137	24,059,313
<b>Total</b>	<b>321,030,640</b>	<b>315,750,390</b>
<b>Net Asset Value (NAV) Per Unit</b>		
At market price	<b>10.48</b>	<b>10.35</b>
At cost price	<b>10.55</b>	<b>10.64</b>

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 30 June 2022

	Notes	Amount in Taka	
		1-Jan-2022	1-Jan-2021
		to 30-Jun-2022	to 30-Jun-2021
<b>Revenue</b>			
Gain/(loss) on sale of marketable securities	12.00	12,333,284	31,592,987
Dividend income	13.00	2,566,009	1,883,040
Profit on bank deposit and MTDR	14.00	2,143,714	490,613
		<b>17,043,007</b>	<b>33,966,640</b>
<b>Less : Operating Expenses</b>			
Management fees		3,038,897	3,046,716
Amortization of preliminary and issue expenses		420,764	420,763
CDBL settlement and demat charges		15,847	24,866
CDBL fees		22,810	22,810
Custodian fees		177,895	203,314
Trustee fees		229,506	230,288
BSEC annual fees		194,465	80,940
Brokerage commission		175,062	281,256
Selling agents' commission		796	2,150
Bank charges and excise duty		2,835	1,495
Advertisement and publication expenses		146,499	119,000
Other expenses	15.00	33,966	39,000
<b>Total Expenses</b>		<b>4,459,342</b>	<b>4,472,598</b>
<b>Profit/(Loss) Before Provision During the Period</b>		<b>12,583,665</b>	<b>29,494,042</b>
Add/(Less): (Provision)/Write back of provision during the period	16.00	6,563,640	(3,294,097)
<b>Net Profit/(Loss) After Provision During the Period</b>		<b>19,147,305</b>	<b>26,199,945</b>
<b>Earnings Per Unit (EPU) After Provision During the Period</b>	17.00	<b>0.63</b>	<b>0.86</b>



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### 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 June 2021

*Amount in Taka*

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
<b>Opening Balance as at 01 January 2021</b>	<b>306,973,040</b>	<b>(13,431,438)</b>	<b>4,189,185</b>	<b>297,730,787</b>
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
<b>Closing Balance as at 30 June 2021</b>	<b>303,982,680</b>	<b>(13,498,960)</b>	<b>30,389,130</b>	<b>320,872,850</b>

### 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 2022 to 30 June 2022

*Amount in Taka*

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
<b>Opening Balance as at 01 January 2022</b>	<b>305,109,620</b>	<b>(13,418,543)</b>	<b>24,059,313</b>	<b>315,750,390</b>
Unit fund raised during the period	3,984,550	-	-	3,984,550
Unit fund surrender during the period	(2,750,550)	-	-	(2,750,550)
Unit premium during the period	-	169,895	-	169,895
Unit discount during the period	-	(15,469)	-	(15,469)
Net profit/(loss) during the period	-	-	19,147,305	19,147,305
Dividend paid	-	-	(15,255,481)	(15,255,481)
<b>Closing Balance as at 30 June 2022</b>	<b>306,343,620</b>	<b>(13,264,117)</b>	<b>27,951,137</b>	<b>321,030,640</b>

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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 2022 to 30 June 2022

	Amount in Taka	
	1-Jan-2022 to 30-Jun-2022	1-Jan-2021 to 30-Jun-2021
<b>A. Cash Flows from Operating Activities</b>		
Gain on sale of securities	12,158,223	16,084,550
Dividend income received in cash	5,898,580	4,035,433
Profit on bank deposit, MTDR and Bond	1,664,616	270,959
Advance, deposit and prepayments	(355,490)	(660,862)
Payment made for expenses	(3,881,413)	(3,391,746)
<b>Net Cash Flows from/(used in) Operating Activities</b>	<b>15,484,516</b>	<b>16,338,334</b>
<b>B. Cash Flows from Investing Activities</b>		
Acquisition of shares from secondary market	(38,268,498)	(65,516,904)
Investments in IPO	(47,350,000)	(12,620,000)
Investments returned from IPO	43,284,740	11,524,680
Investment in MTDR	(30,000,000)	-
Proceeds from sale of shares in secondary market	57,691,379	67,231,305
<b>Net Cash Flows from/(used in) Investing Activities</b>	<b>(14,642,379)</b>	<b>619,081</b>
<b>C. Cash Flows from Financing Activities</b>		
Proceeds from issuance of units	4,154,456	245,200
Payments made for re-purchase of units	(2,766,019)	(3,303,078)
Dividend paid	(15,255,481)	-
<b>Net Cash Flows from/(used in) Financing Activities</b>	<b>(13,867,044)</b>	<b>(3,057,878)</b>
<b>D. Net Cash Inflows/Outflows during the period (A+B+C)</b>	<b>(13,024,907)</b>	<b>13,899,537</b>
<b>E. Cash and cash equivalents at the beginning of the period</b>	<b>57,210,189</b>	<b>29,434,919</b>
<b>F. Cash and Cash Equivalents at the end of the Period</b>	<b>44,185,282</b>	<b>43,334,456</b>
<b>Net Operating Cash Flows Per Unit (NOCFU)</b>	<b>0.51</b>	<b>0.54</b>

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