

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 2022

	Amount in Taka	
	30-Sep-2022	31-Dec-2021
A. Assets		
Investments (at market price)	277,076,163	232,479,493
Preliminary and issue expenses	2,117,765	2,752,398
Advance, deposit and prepayments	377,005	204,925
Other receivables	1,591,410	26,701,819
Cash and cash equivalents	39,491,527	57,210,189
Total Assets	320,653,870	319,348,824
B. Liabilities		
Liability for expenses	1,867,670	3,598,434
Total Liabilities	1,867,670	3,598,434
C. Net Assets (A-B)	318,786,200	315,750,390
D. Owners' Equity		
Unit capital fund	302,268,610	305,109,620
Unit premium reserve	(13,497,660)	(13,418,543)
Retained earnings	30,015,250	24,059,313
Total	318,786,200	315,750,390
Net Asset Value (NAV) Per Unit		
At market price	10.55	10.35
At cost price	10.77	10.64

Md. Rakibuzzaman
Assistant Manager, Operations & Compliance
LankaBangla Asset Management Company Limited

Masum Ali
Chief Executive Officer
LankaBangla Asset Management Company Limited

LankaBangla AI-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 September 2022

	Amount in Taka			
	1-Jan-2022 to 30-Sep-2022	1-Jan-2021 to 30-Sep-2021	1-Jul-2022 to 30-Sep-2022	1-Jul-2021 to 30-Sep-2021
Revenue				
Gain/(loss) on sale of marketable securities	18,589,467	41,291,739	6,256,183	9,698,752
Dividend income	3,757,559	3,590,540	1,191,550	1,707,500
Profit on bank deposit and MTDR	3,473,456	774,161	1,329,742	283,548
	25,820,482	45,656,440	8,777,475	11,689,800
Less : Operating Expenses				
Management fees	4,626,777	4,659,190	1,587,880	1,612,474
Amortization of preliminary and issue expenses	634,633	634,632	213,869	213,869
CDBL settlement and demat charges	17,914	32,292	2,066	7,426
CDBL fees	34,405	34,405	11,595	11,595
Custodian fees	272,198	310,766	94,303	107,452
Trustee fees	350,486	353,727	120,980	123,439
BSEC annual fees	273,809	179,784	79,344	98,844
Brokerage commission	214,016	395,435	38,955	114,179
Selling agents' commission	1,588	15,322	793	13,172
Bank charges and excise duty	18,204	2,543	15,368	1,048
Advertisement and publication expenses	316,468	204,000	169,969	85,000
Other expenses	55,766	55,800	21,800	16,800
Total Expenses	6,816,264	6,877,896	2,356,922	2,405,298
Profit/(Loss) Before Provision During the Period	19,004,218	38,778,544	6,420,553	9,284,502
Add/(Less): (Provision)/Write back of provision during the period	2,207,200	3,123,563	(4,356,440)	6,417,660
Net Profit/(Loss) After Provision During the Period	21,211,418	41,902,107	2,064,113	15,702,162
Add: Other comprehensive income				
Unrealised gain on securities during the period	-	28,356,318	-	28,356,318
Total comprehensive income	21,211,418	70,258,425	2,064,113	44,058,480
Earnings Per Unit (EPU) After Provision During the Period	0.70	1.37	0.07	0.51



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 Changes in Equity (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

Particulars	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

LankaBangla Al-Arafah Shariah Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited
Statement of Changes in Equity (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 September 2022

Amount in Taka

Opening balance as at 01 January 2022	305,109,620	(13,418,543)	24,059,313	-	315,750,389
Unit fund raised during the period	4,059,550	-	-	-	4,059,550
Unit fund decrease during the period	(6,900,560)	-	-	-	(6,900,560)
Unit premium during the period	-	174,175	-	-	174,175
Unit discount during the period	-	(253,292)	-	-	(253,292)
Net profit/(loss) during the period	-	-	21,211,418	-	21,211,418
Dividend paid	-	-	(15,255,481)	-	(15,255,481)
Closing balance as at 30 September 2022	302,268,610	(13,497,660)	30,015,250	-	318,786,200

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 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 September 2022

	Amount in Taka	
	1-Jan-2022 to 30-Sep-2022	1-Jan-2021 to 30-Sep-2021
A. Cash Flows from Operating Activities		
Gain on sale of securities	18,375,451	22,017,192
Dividend income received in cash	6,632,606	5,268,233
Profit on bank deposit, MTDR and Bond	3,266,560	754,255
Advance, deposit and prepayments	(377,005)	(12,690,089)
Payment made for expenses	(7,504,717)	(6,752,038)
Net Cash Flows from/(used in) Operating Activities	20,392,895	8,597,553
B. Cash Flows from Investing Activities		
Acquisition of shares from secondary market	(67,615,400)	(90,448,093)
Investments in IPO	(50,537,500)	(43,620,000)
Investments returned from IPO	61,199,650	30,985,760
Investment in MTDR	(30,000,000)	-
Proceeds from sale of shares in secondary market	67,017,290	106,727,762
Net Cash Flows from/(used in) Investing Activities	(19,935,960)	3,645,429
C. Cash Flows from Financing Activities		
Proceeds from issuance of units	4,233,736	1,572,512
Payments made for re-purchase of units	(7,153,852)	(3,303,078)
Dividend paid	(15,255,481)	(18,238,960)
Net Cash Flows from/(used in) Financing Activities	(18,175,597)	(19,969,526)
D. Net Cash Inflows/Outflows during the period (A+B+C)	(17,718,662)	(7,726,544)
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)	39,491,527	21,708,375
Net Operating Cash Flows Per Unit (NOCFU)	0.67	0.28

Md. Rakibuzzaman
Assistant Manager, Operations & Compliance
LankaBangla Asset Management Company Limited

Masum Ali
Chief Executive Officer
LankaBangla Asset Management Company Limited