

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 2023

	Amount in Taka	
	31-Mar-2023	31-Dec-2022
A. Assets		
Investments (at market price)	221,573,981	240,620,915
Investment in MTDR	45,278,424	20,000,000
Preliminary and issue expenses	1,694,677	1,903,896
Advance, deposit and prepayments	204,621	203,940
Other receivables	2,018,308	4,532,808
Cash and cash equivalents	32,803,627	47,807,018
Total Assets	303,573,638	315,068,577
B. Liabilities		
Liability for expenses	1,614,502	3,909,747
Total Liabilities	1,614,502	3,909,747
C. Net Assets (A-B)	301,959,136	311,158,830
D. Owners' Equity		
Unit capital fund	302,191,210	302,258,610
Unit premium reserve	(13,499,592)	(13,499,420)
Retained earnings	13,267,518	22,399,640
Total	301,959,136	311,158,830
Net Asset Value (NAV) Per Unit		
At market price	9.99	10.29
At cost price	10.46	10.87

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 2023 to 31 March 2023

	Amount in Taka	
	1-Jan-2023 to 31-Mar-2023	1-Jan-2022 to 31-Mar-2022
Revenue		
Gain/(loss) on sale of marketable securities	152,618	2,353,722
Dividend income	723,925	1,947,290
Profit on bank deposit, MTDR and Bond	856,549	616,186
	1,733,092	4,917,198
Less : Operating Expenses		
Management fees	1,490,150	1,509,868
Amortization of preliminary and issue expenses	209,219	209,219
CDBL settlement and demat charges	1,954	12,067
CDBL fees	10,460	11,342
Custodian fees	88,313	90,601
Trustee fees	112,029	114,000
BSEC annual fees	77,620	96,695
Brokerage commission	56,497	91,950
Selling agents' commission	-	498
Bank charges and excise duty	15,290	800
Advertisement and publication expenses	66,000	70,827
Other expenses	46,439	18,186
Total Expenses	2,173,971	2,226,053
Profit/(Loss) Before Provision During the Period	(440,879)	2,691,145
Add/(Less): (Provision)/Write back of provision during the period	3,399,101	(1,460,317)
Net Profit/(Loss) After Provision During the Period	2,958,222	1,230,828
Earnings Per Unit (EPU) After Provision During the Period	0.10	0.04

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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 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 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 2023 to 31 March 2023

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
Opening balance as at 01 January 2023	302,258,610	(13,499,420)	22,399,640	311,158,830
Unit fund raised during the period	34,100	-	-	34,100
Unit fund decrease during the period	(101,500)	-	-	(101,500)
Unit premium during the period	-	305	-	305
Unit discount during the period	-	(477)	-	(477)
Net profit/(loss) during the period	-	-	2,958,222	2,958,222
Dividend paid	-	-	(12,090,344)	(12,090,344)
Closing balance as at 31 March 2023	302,191,210	(13,499,592)	13,267,518	301,959,136

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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 2023 to 31 March 2023

	Amount in Taka	
	1-Jan-2023 to 31-Mar-2023	1-Jan-2022 to 31-Mar-2022
A. Cash Flows from Operating Activities		
Gain on sale of securities	96,122	2,261,772
Dividend income received in cash	2,837,670	4,008,080
Profit on bank deposit, MTDR and Bond	1,257,304	845,656
Advance, deposit and prepayments	(120,880)	(162,826)
Payment made for expenses	(4,083,301)	(3,662,024)
Net Cash Flows from/(used in) Operating Activities	(13,085)	3,290,658
B. Cash Flows from Investing Activities		
Acquisition of shares from secondary market	-	(27,745,316)
Investments in IPO	-	(20,350,000)
Investments in MTDR	(25,278,424)	-
Investments returned from IPO	-	26,761,390
Proceeds from sale of shares in secondary market	22,446,036	34,426,173
Net Cash Flows from/(used in) Investing Activities	(2,832,388)	13,092,247
C. Cash Flows from Financing Activities		
Proceeds from issuance of units	33,622	87,794
Payments made for re-purchase of units	(101,196)	(2,718,255)
Dividend paid	(12,090,344)	(15,255,481)
Net Cash Flows from/(used in) Financing Activities	(12,157,918)	(17,885,942)
D. Net Cash Inflows/Outflows during the period (A+B+C)	(15,003,391)	(1,503,037)
E. Cash and cash equivalents at the beginning of the period	47,807,018	57,210,189
F. Cash and cash equivalents at the end of the period (D+E)	32,803,627	55,707,152
Net Operating Cash Flows Per Unit (NOCFU)	(0.0004)	0.11

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