

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 2023

	Amount in Taka	
	30-Jun-2023	31-Dec-2022
A. Assets		
Investments (at market price)	223,670,754	240,620,915
Investment in MTDR	35,000,000	20,000,000
Preliminary and issue expenses	1,483,132	1,903,896
Advance, deposit and prepayments	136,928	203,940
Other receivables	1,803,673	4,532,808
Cash and cash equivalents	45,845,617	47,807,018
Total Assets	307,940,104	315,068,577
B. Liabilities		
Liability for expenses	3,235,788	3,909,747
Total Liabilities	3,235,788	3,909,747
C. Net Assets (A-B)	304,704,316	311,158,830
D. Owners' Equity		
Unit capital fund	302,320,160	302,258,610
Unit premium reserve	(13,499,720)	(13,499,420)
Retained earnings	15,883,876	22,399,640
Total	304,704,316	311,158,830
Net Asset Value (NAV) Per Unit		
At market price	10.08	10.29
At cost price	10.48	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 30 June 2023

	Amount in Taka	
	1-Jan-2023 to 30-Jun-2023	1-Jan-2022 to 30-Jun-2022
Revenue		
Gain/(loss) on sale of marketable securities	724,524	12,333,284
Dividend income	816,338	2,566,009
Profit on bank deposit, MTDR and Bond	3,101,938	2,143,714
	4,642,800	17,043,007
Less : Operating Expenses		
Management fees	2,996,082	3,038,897
Amortization of preliminary and issue expenses	420,764	420,764
CDBL settlement and demat charges	5,719	15,847
CDBL fees	22,560	22,810
Custodian fees	203,805	177,895
Trustee fees	225,225	229,506
BSEC annual fees	156,102	194,465
Brokerage commission	96,067	175,062
Selling agents' commission	1,288	796
Bank charges and excise duty	32,765	2,835
Advertisement and publication expenses	104,500	146,499
Other expenses	89,357	33,966
Total Expenses	4,354,234	4,459,342
Profit/(Loss) Before Provision During the Period	288,566	12,583,665
Add/(Less): (Provision)/Write back of provision during the period	5,286,014	6,563,640
Net Profit/(Loss) After Provision During the Period	5,574,580	19,147,305
Earnings Per Unit (EPU) After Provision During the Period	0.18	0.63

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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 2022 to 30 June 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	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)
Closing balance as at 30 June 2022	306,343,620	(13,264,117)	27,951,137	321,030,640

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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 30 June 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	163,050	-	-	163,050
Unit fund decrease during the period	(101,500)	-	-	(101,500)
Unit premium during the period	-	305	-	305
Unit discount during the period	-	(605)	-	(605)
Net profit/(loss) during the period	-	-	5,574,580	5,574,580
Dividend paid	-	-	(12,090,344)	(12,090,344)
Closing balance as at 30 June 2023	302,320,160	(13,499,720)	15,883,876	304,704,316

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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 2023 to 30 June 2023

	Amount in Taka	
	1-Jan-2023 to 30-Jun-2023	1-Jan-2022 to 30-Jun-2022
A. Cash Flows from Operating Activities		
Gain on sale of securities	466,454	12,158,223
Dividend income received in cash	3,737,895	5,898,580
Profit on bank deposit, MTDR and Bond	2,910,978	1,664,616
Advance, deposit and prepayments	(136,928)	(355,490)
Payment made for expenses	(4,308,878)	(3,881,413)
Net Cash Flows from/(used in) Operating Activities	2,669,521	15,484,516
B. Cash Flows from Investing Activities		
Acquisition of shares from secondary market	(9,123,772)	(38,268,498)
Investments in IPO	(8,180,000)	(47,350,000)
Investments returned from IPO	7,979,850	43,284,740
Investments in MTDR	(35,000,000)	(30,000,000)
Investments returned from MTDR	20,000,000	-
Proceeds from sale of shares in secondary market	31,722,096	57,691,379
Net Cash Flows from/(used in) Investing Activities	7,398,174	(14,642,379)
C. Cash Flows from Financing Activities		
Proceeds from issuance of units	162,444	4,154,456
Payments made for re-purchase of units	(101,196)	(2,766,019)
Dividend paid	(12,090,344)	(15,255,481)
Net Cash Flows from/(used in) Financing Activities	(12,029,096)	(13,867,044)
D. Net Cash Inflows/Outflows during the period (A+B+C)	(1,961,401)	(13,024,907)
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)	45,845,617	44,185,282
Net Operating Cash Flows Per Unit (NOCFU)	0.09	0.51

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