

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 2023

	Amount in Taka	
	30-Sep-2023	31-Dec-2022
A. Assets		
Investments (at market price)	212,949,912	240,620,915
Investment in MTDR	35,000,000	20,000,000
Preliminary and issue expenses	1,269,264	1,903,896
Advance, deposit and prepayments	424,266	203,940
Other receivables	2,976,408	4,532,808
Cash and cash equivalents	51,608,597	47,807,018
Total Assets	304,228,447	315,068,577
B. Liabilities		
Liability for expenses	1,679,782	3,909,747
Total Liabilities	1,679,782	3,909,747
C. Net Assets (A-B)	302,548,665	311,158,830
D. Owners' Equity		
Unit capital fund	301,961,480	302,258,610
Unit premium reserve	(13,501,888)	(13,499,420)
Retained earnings	14,089,073	22,399,640
Total	302,548,665	311,158,830
Net Asset Value (NAV) Per Unit		
At market price	10.02	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 30 September 2023

	Amount in Taka			
	1-Jan-2023 to 30-Sep-2023	1-Jan-2022 to 30-Sep-2022	1-Jul-2023 to 30-Sep-2023	1-Jul-2022 to 30-Sep-2022
Revenue				
Gain/(loss) on sale of marketable securities	(222,639)	18,589,467	(947,163)	6,256,183
Dividend income	1,797,920	3,757,559	981,582	1,191,550
Profit on bank deposit, MTDR and Bond	4,636,172	3,473,456	1,534,234	1,329,742
	6,211,453	25,820,482	1,568,653	8,777,475
Less : Operating Expenses				
Management fees	4,520,153	4,626,777	1,524,071	1,587,880
Amortization of preliminary and issue expenses	634,632	634,633	213,869	213,869
CDBL settlement and demat charges	10,259	17,914	4,539	2,066
CDBL fees	34,155	34,405	11,595	11,595
Custodian fees	297,229	272,198	93,423	94,303
Trustee fees	339,824	350,486	114,599	120,980
BSEC annual fees	228,108	273,809	72,007	79,344
Brokerage commission	141,840	214,016	45,773	38,955
Selling agents' commission	1,288	1,588	-	793
Bank charges and excise duty	33,225	18,204	460	15,368
Advertisement and publication expenses	189,500	316,468	85,000	169,969
Other expenses	131,403	55,766	42,047	21,800
Total Expenses	6,561,616	6,816,264	2,207,383	2,356,922
Profit/(Loss) Before Provision During the Period	(350,163)	19,004,218	(638,730)	6,420,553
Add/(Less): (Provision)/Write back of provision during the period	4,129,940	2,207,200	(1,156,074)	(4,356,440)
Net Profit/(Loss) After Provision During the Period	3,779,777	21,211,418	(1,794,804)	2,064,113
Earnings Per Unit (EPU) After Provision During the Period	0.13	0.70	(0.06)	0.07



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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 30 September 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	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

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Statement of Changes in Equity (Unaudited)

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For the period from 01 January 2023 to 30 September 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	188,010	-	-	188,010
Unit fund decrease during the period	(485,140)	-	-	(485,140)
Unit premium during the period	-	439	-	439
Unit discount during the period	-	(2,907)	-	(2,907)
Net profit/(loss) during the period	-	-	3,779,777	3,779,777
Dividend paid	-	-	(12,090,344)	(12,090,344)
Closing balance as at 30 September 2023	301,961,480	(13,501,888)	14,089,073	302,548,665

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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 September 2023

	Amount in Taka	
	1-Jan-2023 to 30-Sep-2023	1-Jan-2022 to 30-Sep-2022
A. Cash Flows from Operating Activities		
Gain on sale of securities	(526,482)	18,375,451
Dividend income received in cash	4,057,895	6,632,606
Profit on bank deposit, MTDR and Bond	3,965,478	3,266,560
Advance, deposit and prepayments	(424,266)	(377,005)
Payment made for expenses	(7,844,049)	(7,504,717)
Net Cash Flows from/(used in) Operating Activities	(771,424)	20,392,895
B. Cash Flows from Investing Activities		
Acquisition of shares from secondary market	(18,815,505)	(67,615,400)
Investments in IPO	(8,180,000)	(50,537,500)
Investments returned from IPO	7,979,850	61,199,650
Investment in MTDR	(35,000,000)	(30,000,000)
Investments returned from MTDR	20,000,000	-
Proceeds from sale of shares in secondary market	50,978,595	67,017,290
Net Cash Flows from/(used in) Investing Activities	16,962,940	(19,935,960)
C. Cash Flows from Financing Activities		
Proceeds from issuance of units	187,544	4,233,736
Payments made for re-purchase of units	(487,137)	(7,153,852)
Dividend paid	(12,090,344)	(15,255,481)
Net Cash Flows from/(used in) Financing Activities	(12,389,937)	(18,175,597)
D. Net Cash Inflows/Outflows during the period (A+B+C)	3,801,579	(17,718,662)
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)	51,608,597	39,491,527
Net Operating Cash Flows Per Unit (NOCFU)	(0.03)	0.67



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