

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 2024

	Amount in Taka	
	31-Mar-2024	31-Dec-2023
A. Assets		
Investments (at market price)	162,470,236	206,096,620
Preliminary and issue expenses	843,850	1,055,394
Advance, deposit and prepayments	208,942	193,417
Other receivables	4,608,178	4,240,055
Cash and cash equivalents	97,973,332	96,629,162
Total Assets	266,104,538	308,214,648
B. Liabilities		
Liability for expenses	1,632,122	3,392,818
Total Liabilities	1,632,122	3,392,818
C. Net Assets (A-B)	264,472,416	304,821,830
D. Owners' Equity		
Unit capital fund	302,034,200	302,001,450
Unit premium reserve	(13,504,599)	(13,501,848)
Retained earnings	(24,057,185)	16,322,228
Total	264,472,416	304,821,830
Net Asset Value (NAV) Per Unit		
At market price	8.76	10.09
At cost price	10.16	10.56



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

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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 2024 to 31 March 2024

	Amount in Taka	
	1-Jan-2024 to 31-Mar-2024	1-Jan-2023 to 31-Mar-2023
Revenue		
Gain/(loss) on sale of marketable securities	(4,410,271)	152,618
Dividend income	1,535,303	723,925
Profit on bank deposit, MTDR and Bond	1,948,482	856,549
	(926,486)	1,733,092
Less : Operating Expenses		
Management fees	1,433,759	1,490,150
Amortization of preliminary and issue expenses	211,544	209,219
CDBL settlement and demat charges	4,218	1,954
CDBL fees	10,712	10,460
Custodian fees	81,488	88,313
Trustee fees	105,979	112,029
BSEC annual fees	74,462	77,620
Brokerage commission	-	56,497
Bank charges and excise duty	12,185	15,290
Advertisement and publication expenses	63,000	66,000
Other expenses	47,713	46,439
Total Expenses	2,045,060	2,173,971
Profit/(Loss) Before Provision During the Period	(2,971,546)	(440,879)
Add/(Less): (Provision)/Write back of provision during the period	(28,347,823)	3,399,101
Net Profit/(Loss) After Provision During the Period	(31,319,369)	2,958,222
Earnings Per Unit (EPU) After Provision During the Period	(1.04)	0.10

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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 2024 to 31 March 2024

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
Opening balance as at 01 January 2024	302,001,450	(13,501,848)	16,322,228	304,821,830
Unit fund raised during the period	32,750	-	-	32,750
Unit fund surrender during the period	-	-	-	-
Unit premium during the period	-	-	-	-
Unit discount during the period	-	(2,751)	-	(2,751)
Net profit/(loss) during the period	-	-	(31,319,369)	(31,319,369)
Dividend paid	-	-	(9,060,044)	(9,060,044)
Closing balance as at 31 March 2024	302,034,200	(13,504,599)	(24,057,185)	264,472,416

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Statement of Changes in Equity (Unaudited)

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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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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 2024 to 31 March 2024

	Amount in Taka	
	1-Jan-2024 to 31-Mar-2024	1-Jan-2023 to 31-Mar-2023
A. Cash Flows from Operating Activities		
Gain on sale of securities	(5,018,248)	96,122
Dividend income received in cash	2,633,628	2,837,670
Profit on bank deposit, MTDR and Bond	1,592,157	1,257,304
Advance, deposit and prepayments	(91,162)	(120,880)
Payment made for expenses	(3,520,720)	(4,083,301)
Net Cash Flows from/(used in) Operating Activities	(4,404,345)	(13,085)
B. Cash Flows from Investing Activities		
Acquisition of shares from secondary market	(20,223,649)	-
Investments in IPO	(2,500,000)	-
Investments in MTDR	-	(25,278,424)
Investments returned from IPO	2,464,960	-
Proceeds from sale of shares in secondary market	35,037,249	22,446,036
Net Cash Flows from/(used in) Investing Activities	14,778,560	(2,832,388)
C. Cash Flows from Financing Activities		
Proceeds from issuance of units	29,999	33,622
Payments made for re-purchase of units	-	(101,196)
Dividend paid	(9,060,044)	(12,090,344)
Net Cash Flows from/(used in) Financing Activities	(9,030,045)	(12,157,918)
D. Net Cash Inflows/Outflows during the period (A+B+C)	1,344,170	(15,003,391)
E. Cash and cash equivalents at the beginning of the period	96,629,162	47,807,018
F. Cash and cash equivalents at the end of the period (D+E)	97,973,332	32,803,627
Net Operating Cash Flows Per Unit (NOCFU)	(0.15)	(0.00)

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