

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 2024

	Amount in Taka	
	30-Jun-2024	31-Dec-2023
A. Assets		
Investments (at market price)	155,608,930	206,096,620
Preliminary and issue expenses	632,305	1,055,394
Advance, deposit and prepayments	309,370	193,417
Other receivables	2,610,753	4,240,055
Cash and cash equivalents	104,477,526	96,629,162
Total Assets	263,638,884	308,214,648
B. Liabilities		
Liability for expenses	3,043,672	3,392,818
Total Liabilities	3,043,672	3,392,818
C. Net Assets (A-B)	260,595,212	304,821,830
D. Owners' Equity		
Unit capital fund	302,097,900	302,001,450
Unit premium reserve	(13,513,708)	(13,501,848)
Retained earnings	(27,988,980)	16,322,228
Total	260,595,212	304,821,830
Net Asset Value (NAV) Per Unit		
At market price	8.63	10.09
At cost price	10.20	10.56

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

Mr. 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 2024 to 30 June 2024

	Amount in Taka	
	1-Jan-2024 to 30-Jun-2024	1-Jan-2023 to 30-Jun-2023
Revenue		
Gain/(loss) on sale of marketable securities	(4,607,002)	724,524
Dividend income	1,734,010	816,338
Profit on bank deposit, MTDR and Bond	5,126,522	3,101,938
	2,253,530	4,642,800
Less : Operating Expenses		
Management fees	2,758,713	2,996,082
Amortization of preliminary and issue expenses	423,089	420,764
CDBL settlement and demat charges	5,762	5,719
CDBL fees	22,937	22,560
Custodian fees	169,445	203,805
Trustee fees	201,255	225,225
BSEC annual fees	148,106	156,102
Brokerage commission	-	96,067
Selling agents' commission	544	1,288
Bank charges and excise duty	59,670	32,765
Advertisement and publication expenses	112,750	104,500
Other expenses	76,475	89,357
Total Expenses	3,978,746	4,354,234
Profit/(Loss) Before Provision During the Period	(1,725,216)	288,566
Add/(Less): (Provision)/Write back of provision during the period	(33,525,948)	5,286,014
Net Profit/(Loss) After Provision During the Period	(35,251,164)	5,574,580
Earnings Per Unit (EPU) After Provision During the Period	(1.17)	0.18

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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 30 June 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	96,450	-	-	96,450
Unit fund surrender during the period	-	-	-	-
Unit premium during the period	-	-	-	-
Unit discount during the period	-	(11,860)	-	(11,860)
Net profit/(loss) during the period	-	-	(35,251,164)	(35,251,164)
Dividend paid	-	-	(9,060,044)	(9,060,044)
Closing balance as at 30 June 2024	302,097,900	(13,513,708)	(27,988,980)	260,595,212

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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 2024 to 30 June 2024

	Amount in Taka	
	1-Jan-2024 to 30-Jun-2024	1-Jan-2023 to 30-Jun-2023
A. Cash Flows from Operating Activities		
Gain on sale of securities	(4,607,002)	466,454
Dividend income received in cash	4,251,128	3,737,895
Profit on bank deposit, MTDR and Bond	4,242,196	2,910,978
Advance, deposit and prepayments	(309,370)	(136,928)
Payment made for expenses	(3,714,874)	(4,308,878)
Net Cash Flows from/(used in) Operating Activities	(137,922)	2,669,521
B. Cash Flows from Investing Activities		
Acquisition of shares from secondary market	(20,223,648)	(9,123,772)
Investments in IPO	(9,250,000)	(8,180,000)
Investments in MTDR	-	(35,000,000)
Investments returned from IPO	4,939,190	7,979,850
Investments returned from MTDR	-	20,000,000
Proceeds from sale of shares in secondary market	41,496,200	31,722,096
Net Cash Flows from/(used in) Investing Activities	16,961,742	7,398,174
C. Cash Flows from Financing Activities		
Proceeds from issuance of units	84,588	162,444
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	(8,975,456)	(12,029,096)
D. Net Cash Inflows/Outflows during the period (A+B+C)	7,848,364	(1,961,401)
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)	104,477,526	45,845,617
Net Operating Cash Flows Per Unit (NOCFU)	(0.0046)	0.0883

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