

## 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 2024

	Amount in Taka	
	30-Sep-2024	31-Dec-2023
<b>A. Assets</b>		
Investments (at market price)	152,817,233	206,096,620
Preliminary and issue expenses	418,436	1,055,394
Advance, deposit and prepayments	361,866	193,417
Other receivables	3,800,417	4,240,055
Cash and cash equivalents	120,429,462	96,629,162
<b>Total Assets</b>	<b>277,827,414</b>	<b>308,214,648</b>
<b>B. Liabilities</b>		
Liability for expenses	1,603,184	3,392,818
<b>Total Liabilities</b>	<b>1,603,184</b>	<b>3,392,818</b>
<b>C. Net Assets (A-B)</b>	<b>276,224,230</b>	<b>304,821,830</b>
<b>D. Owners' Equity</b>		
Unit capital fund	302,097,900	302,001,450
Unit premium reserve	(13,513,708)	(13,501,848)
Retained earnings	(12,359,962)	16,322,228
<b>Total</b>	<b>276,224,230</b>	<b>304,821,830</b>
<b>Net Asset Value (NAV) Per Unit</b>		
At market price	9.14	10.09
At cost price	10.41	10.56

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

Mr. Masum Ali  
Chief Executive Officer  
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## 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 September 2024

	Amount in Taka			
	1-Jan-2024 to 30-Sep-2024	1-Jan-2023 to 30-Sep-2023	1-Jul-2024 to 30-Sep-2024	1-Jul-2023 to 30-Sep-2023
<b>Revenue</b>				
Gain/(loss) on sale of marketable securities	(1,163,194)	(222,639)	3,443,808	(947,163)
Dividend income	3,774,460	1,797,920	2,040,450	981,582
Profit on bank deposit, MTDR and Bond	7,879,460	4,636,172	2,752,938	1,534,234
	<b>10,490,726</b>	<b>6,211,453</b>	<b>8,237,196</b>	<b>1,568,653</b>
<b>Less : Operating Expenses</b>				
Management fees	4,154,992	4,520,153	1,396,278	1,524,071
Amortization of preliminary and issue expenses	636,958	634,632	213,869	213,869
CDBL settlement and demat charges	7,956	10,259	2,195	4,539
CDBL fees	34,532	34,155	11,595	11,595
Custodian fees	261,018	297,229	91,572	93,423
Trustee fees	303,075	339,824	101,820	114,599
BSEC annual fees	208,790	228,108	60,684	72,007
Brokerage commission	-	141,840	-	45,773
Selling agents' commission	544	1,288	-	-
Bank charges and excise duty	59,670	33,225	-	460
Advertisement and publication expenses	197,750	189,500	85,000	85,000
Other expenses	151,198	131,403	74,723	42,047
<b>Total Expenses</b>	<b>6,016,483</b>	<b>6,561,616</b>	<b>2,037,736</b>	<b>2,207,383</b>
<b>Profit/(Loss) Before Provision During the Period</b>	<b>4,474,243</b>	<b>(350,163)</b>	<b>6,199,460</b>	<b>(638,730)</b>
Add/(Less): (Provision)/Write back of provision during the period	(24,096,389)	4,129,940	9,429,558	(1,156,074)
<b>Net Profit/(Loss) After Provision During the Period</b>	<b>(19,622,146)</b>	<b>3,779,777</b>	<b>15,629,018</b>	<b>(1,794,804)</b>
<b>Earnings Per Unit (EPU) After Provision During the Period</b>	<b>(0.65)</b>	<b>0.13</b>	<b>0.52</b>	<b>(0.06)</b>



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## LankaBangla Al-Arafah Shariah Unit Fund

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 2024 to 30 September 2024

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
<b>Opening balance as at 01 January 2024</b>	<b>302,001,450</b>	<b>(13,501,848)</b>	<b>16,322,228</b>	<b>304,821,830</b>
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	-	-	(19,622,146)	(19,622,146)
Dividend paid	-	-	(9,060,044)	(9,060,044)
<b>Closing balance as at 30 September 2024</b>	<b>302,097,900</b>	<b>(13,513,708)</b>	<b>(12,359,962)</b>	<b>276,224,230</b>

## LankaBangla Al-Arafah Shariah Unit Fund

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 2023 to 30 September 2023

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
<b>Opening balance as at 01 January 2023</b>	<b>302,258,610</b>	<b>(13,499,420)</b>	<b>22,399,640</b>	<b>311,158,830</b>
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)
<b>Closing balance as at 30 September 2023</b>	<b>301,961,480</b>	<b>(13,501,888)</b>	<b>14,089,073</b>	<b>302,548,665</b>

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## LankaBangla Al-Arafah Shariah Unit Fund

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 2024 to 30 September 2024

	Amount in Taka	
	1-Jan-2024 to 30-Sep-2024	1-Jan-2023 to 30-Sep-2023
<b>A. Cash Flows from Operating Activities</b>		
Gain on sale of securities	(1,163,194)	(526,482)
Dividend income received in cash	6,366,914	4,057,895
Profit on bank deposit, MTDR and Bond	5,739,682	3,965,478
Advance, deposit and prepayments	(361,866)	(424,266)
Payment made for expenses	(6,988,778)	(7,844,049)
<b>Net Cash Flows from/(used in) Operating Activities</b>	<b>3,592,758</b>	<b>(771,424)</b>
<b>B. Cash Flows from Investing Activities</b>		
Acquisition of shares from secondary market	(43,615,504)	(18,815,505)
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	77,109,312	50,978,595
<b>Net Cash Flows from/(used in) Investing Activities</b>	<b>29,182,998</b>	<b>16,962,940</b>
<b>C. Cash Flows from Financing Activities</b>		
Proceeds from issuance of units	84,588	187,544
Payments made for re-purchase of units	-	(487,137)
Dividend paid	(9,060,044)	(12,090,344)
<b>Net Cash Flows from/(used in) Financing Activities</b>	<b>(8,975,456)</b>	<b>(12,389,937)</b>
<b>D. Net Cash Inflows/Outflows during the period (A+B+C)</b>	<b>23,800,300</b>	<b>3,801,579</b>
<b>E. Cash and cash equivalents at the beginning of the period</b>	<b>96,629,162</b>	<b>47,807,018</b>
<b>F. Cash and cash equivalents at the end of the period (D+E)</b>	<b>120,429,462</b>	<b>51,608,597</b>
<b>Net Operating Cash Flows Per Unit (NOCFU)</b>	<b>0.12</b>	<b>(0.03)</b>

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