

## 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 2025

Particulars	Notes	Amount in Taka	
		31-Mar-2025	31-Dec-2024
<b>A. Assets</b>			
Investments (at market price)	1.00	136,586,786	146,849,522
Investment in money market (MTDR)	2.00	110,000,000	85,000,000
Preliminary and issue expenses	3.00	-	204,568
Advance, deposit and prepayments	4.00	170,700	159,313
Other receivables	5.00	5,924,613	4,442,815
Cash and cash equivalents	6.00	23,071,177	38,531,465
<b>Total Assets</b>		<b>275,753,276</b>	<b>275,187,683</b>
<b>B. Liabilities</b>			
Liability for expenses	7.00	1,720,522	3,263,295
<b>Total Liabilities</b>		<b>1,720,522</b>	<b>3,263,295</b>
<b>C. Net Assets (A-B)</b>		<b>274,032,754</b>	<b>271,924,388</b>
<b>D. Owners' Equity</b>			
Unit capital fund	8.00	302,117,900	302,122,900
Unit premium reserve	9.00	(13,516,143)	(13,516,683)
Retained earnings		(14,569,003)	(16,681,829)
<b>Total</b>		<b>274,032,754</b>	<b>271,924,388</b>
<b>Net Asset Value (NAV) Per Unit</b>			
At market price	11.00	<b>9.07</b>	<b>9.00</b>
At cost price	12.00	<b>10.58</b>	<b>10.54</b>

On behalf of LankaBangla Al-Arafah Shariah Unit Fund



Chairman, Trustee  
Investment Corporation of Bangladesh



Chief Executive Officer  
LankaBangla Asset Management Company Limited



Member, Trustee  
Investment Corporation of Bangladesh



Compliance 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 2025 to 31 March 2025

Particulars	Notes	Amount in Taka	
		1-Jan-2025 to 31-Mar-2025	1-Jan-2024 to 31-Mar-2024
<b>Revenue</b>			
Gain/(loss) on sale of marketable securities	13.00	(1,574,636)	(4,410,271)
Dividend income	14.00	1,565,466	1,535,303
Profit on bank deposit, MTDR and Bond	15.00	3,153,332	1,948,482
		<b>3,144,162</b>	<b>(926,486)</b>
<b>Less : Operating Expenses</b>			
Management fees	16.00	1,370,840	1,433,759
Trustee fees	17.00	100,098	105,979
Custodian fees	18.00	89,056	81,488
BSEC annual fees		59,365	74,462
Amortization of preliminary and issue expenses		204,568	211,544
Advertisement and publication expenses		60,000	63,000
CDBL settlement and demat charges		878	4,218
CDBL fees		10,587	10,712
Bank charges and excise duty		20,345	12,185
Other expenses	19.00	66,523	47,713
<b>Total Expenses</b>		<b>1,982,260</b>	<b>2,045,060</b>
<b>Profit/(Loss) Before Provision During the Period</b>		<b>1,161,902</b>	<b>(2,971,546)</b>
Add/(Less): (Provision)/Write back of provision during the period	20.00	950,924	(28,347,823)
<b>Net Profit/(Loss) After Provision During the Period</b>		<b>2,112,826</b>	<b>(31,319,369)</b>
<b>Earnings Per Unit (EPU) After Provision During the Period</b>	<b>21.00</b>	<b>0.07</b>	<b>(1.04)</b>

On behalf of LankaBangla Al-Arafah Shariah Unit Fund

  
 Chairman, Trustee  
 Investment Corporation of Bangladesh

  
 Chief Executive Officer  
 LankaBangla Asset Management Company Limited

  
 Member, Trustee  
 Investment Corporation of Bangladesh

  
 Compliance Officer  
 LankaBangla Asset Management Company Limited

### 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 2025 to 31 March 2025

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
Opening balance as at 01 January 2025	302,122,900	(13,516,683)	(16,681,829)	271,924,388
Unit fund raised during the period	-	-	-	-
Unit fund surrender during the period	(5,000)	-	-	(5,000)
Unit premium during the period	-	540	-	540
Unit discount during the period	-	-	-	-
Net profit/(loss) during the period	-	-	2,112,826	2,112,826
Closing balance as at 31 March 2025	302,117,900	(13,516,143)	(14,569,003)	274,032,754

### 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 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

On behalf of LankaBangla Al-Arafah Shariah Unit Fund

Chairman, Trustee

Investment Corporation of Bangladesh

Chief Executive Officer

LankaBangla Asset Management Company Limited

Member, Trustee

Investment Corporation of Bangladesh

Compliance Officer

LankaBangla Asset Management Company Limited



## 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 2025 to 31 March 2025

Particulars	Notes	Amount in Taka	
		1-Jan-2025 to 31-Mar-2025	1-Jan-2024 to 31-Mar-2024
<b>A. Cash Flows from Operating Activities</b>			
Gain on sale of securities	22.00	(1,574,636)	(5,018,248)
Dividend income received in cash	23.00	2,604,377	2,633,628
Profit on bank deposit, MTDR and Bond	24.00	650,157	1,592,157
Pre Payments and Payment made for expenses	25.00	(3,349,386)	(3,611,882)
<b>Net Cash Flows from/(used in) Operating Activities</b>		<b>(1,669,488)</b>	<b>(4,404,345)</b>
<b>B. Cash Flows from Investing Activities</b>			
Acquisition of shares from secondary market	26.00	(10,065,673)	(20,223,649)
Proceeds from sale of shares in secondary market	27.00	21,279,333	35,037,249
Investments in IPO		-	(2,500,000)
Investment in MTDR		(25,000,000)	-
Investments returned from IPO		-	2,464,960
<b>Net Cash Flows from/(used in) Investing Activities</b>		<b>(13,786,340)</b>	<b>14,778,560</b>
<b>C. Cash Flows from Financing Activities</b>			
Proceeds from issuance of units	28.00	-	29,999
Payments made for re-purchase of units	29.00	(4,460)	-
Dividend paid	30.00	-	(9,060,044)
<b>Net Cash Flows from/(used in) Financing Activities</b>		<b>(4,460)</b>	<b>(9,030,045)</b>
<b>D. Net Cash Inflows/Outflows during the period (A+B+C)</b>		<b>(15,460,288)</b>	<b>1,344,170</b>
<b>E. Cash and cash equivalents at the beginning of the period</b>		<b>38,531,465</b>	<b>96,629,162</b>
<b>F. Cash and cash equivalents at the end of the period (D+E)</b>		<b>23,071,177</b>	<b>97,973,332</b>
<b>Net Operating Cash Flows Per Unit (NOCFU)</b>	<b>31.00</b>	<b>(0.06)</b>	<b>(0.15)</b>

On behalf of LankaBangla Al-Arafah Shariah Unit Fund



Chairman, Trustee  
Investment Corporation of Bangladesh



Chief Executive Officer  
LankaBangla Asset Management Company Limited



Member, Trustee  
Investment Corporation of Bangladesh



Compliance Officer  
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# LankaBangla Al-Arafah Shariah Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited

Notes to the Financial Statements (Unaudited)

For the period from 01 January 2025 to 31 March 2025

Particulars	Amount in Taka	
	31-Mar-2025	31-Dec-2024
<b>1.00 Investments (at market price)</b>		
Investments at market price (Annexure-A)	127,586,786	137,349,522
Investment in Bond (Annexure-A)	9,000,000	9,500,000
	<b>136,586,786</b>	<b>146,849,522</b>
<b>2.00 Investment in Money Market (MTDR)</b>		
Al-Arafah Islami Bank PLC (Head Office)	15,000,000	15,000,000
Al-Arafah Islami Bank PLC (Mohakhali Branch)	40,000,000	40,000,000
Pubali Bank PLC. (B A Corporate Islami Banking Branch)	30,000,000	30,000,000
DBH Finance PLC. (Gulshan Branch)	25,000,000	-
	<b>110,000,000</b>	<b>85,000,000</b>
<b>3.00 Preliminary and issue expenses</b>		
Opening balance as at 01 January 2025	204,568	418,437
Less: Amortization made during the period	(204,568)	(213,869)
Closing balance as at 31 March 2025	-	204,568
<b>4.00 Advance, deposit and prepayments</b>		
<b>Advance</b>		
Annual fees-BSEC	60,025	119,390
Annual fees-Trustee	110,675	-
Annual fees-DSE (Shariah Index)	-	29,589
Annual fees-CDBL	-	10,334
	<b>170,700</b>	<b>159,313</b>
<b>5.00 Other receivables</b>		
Accrued profit on bank deposit-MSND	374,884	46,762
Accrued profit on bank deposit-MSND-Dividend	340	117
Accrued profit on MTDR	4,240,103	2,065,273
Accrued coupon on BEXGSUKUK	-	-
Dividend Receivable (Annexure-F)	1,309,286	2,330,663
	<b>5,924,613</b>	<b>4,442,815</b>
<b>6.00 Cash and cash equivalents</b>		
Main Bank Accounts (N:6.01)	22,988,610	38,444,556
Dividend Bank Accounts (N:6.02)	55,124	55,006
CD Bank Accounts (N:6.03)	27,443	31,903
Brokerage Accounts (N:6.04)	-	-
	<b>23,071,177</b>	<b>38,531,465</b>
<b>6.01 Bank accounts (Main):</b>		
Al-Arafah Islami Bank PLC. (Banani Branch)-A/C No. 0201220001301	<b>22,988,610</b>	<b>38,444,556</b>
<b>6.02 Bank accounts (Dividend):</b>		
Al-Arafah Islami Bank PLC. (Banani Branch)-A/C No. 0201220001918	<b>55,124</b>	<b>55,006</b>
<b>6.03 Bank account (CD):</b>		
Al-Arafah Islami Bank PLC. (Banani Branch)-A/C No. 0201020016395	<b>27,443</b>	<b>31,903</b>
<b>6.04 Cash at broker house:</b>		
LankaBangla Securities PLC. (Principal Branch)-Trading Code No. A18415	-	-



# LankaBangla Al-Arafah Shariah Unit Fund

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Notes to the Financial Statements (Unaudited)

For the period from 01 January 2025 to 31 March 2025

		Amount in Taka	
		31-Mar-2025	31-Dec-2024
<b>7.00 Liability for expenses</b>			
Management fees	1,370,840	2,792,928	
Custodian fees	91,100	172,746	
Trustee fees	-	1,830	
CDBL fees	253	-	
Selling agents' commission	546	546	
Audit fees	-	40,000	
Advertisement and publication expenses	12,000	27,000	
Dividend purification	245,723	228,185	
Unclaimed dividend account	-	-	
Other payable	60	60	
	<b>1,720,522</b>	<b>3,263,295</b>	
<b>8.00 Unit capital fund</b>			
Opening balance as at 01 January 2025	302,122,900	302,001,450	
Add: New subscription of 0.00 units of Tk. 10 each	-	121,450	
Less: Surrendered of 500 units of Tk. 10 each	(5,000)	-	
Closing balance as at 31 March 2025	<b>302,117,900</b>	<b>302,122,900</b>	
<b>Details of Unit Holding Position as on Reporting Date (%)</b>			
Sponsor	49.65%	49.65%	
Insitution	16.55%	16.55%	
Mutual Fund	33.10%	33.10%	
Individual	0.70%	0.70%	
Total	<b>100.00%</b>	<b>100.00%</b>	
<b>9.00 Unit premium reserve</b>			
Opening balance as at 01 January 2025	(13,516,683)	(13,501,848)	
Add: Unit premium during the period	540	-	
Less: Unit discount during the period	-	(14,835)	
Closing balance as at 31 March 2025	<b>(13,516,143)</b>	<b>(13,516,683)</b>	
<b>10.00 Retained Earnings</b>			
Opening balance as at 01 January 2025	(16,681,829)	16,322,228	
Add: Net income during the period	2,112,826	(23,944,013)	
Less: Dividend paid during the period	-	(9,060,044)	
Closing balance as at 31 March 2025	<b>(14,569,003)</b>	<b>(16,681,829)</b>	
<b>11.00 Net Asset Value (NAV) per unit at market price</b>			
Total asset value at market price	275,753,276	275,187,683	
Less: Liability for expenses	(1,720,522)	(3,263,295)	
	<b>274,032,754</b>	<b>271,924,388</b>	
Number of units	30,211,790	30,212,290	
NAV per unit at market price	<b>9.07</b>	<b>9.00</b>	
<b>12.00 Net Asset Value (NAV) per unit at cost price</b>			
Total net asset value at market price	274,032,754	271,924,388	
Add: Unrealized loss of marketable securities during the period	45,538,820	46,489,744	
	<b>319,571,574</b>	<b>318,414,132</b>	
Number of units	30,211,790	30,212,290	
NAV per unit at cost price	<b>10.58</b>	<b>10.54</b>	





## LankaBangla Al-Arafah Shariah Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited

Notes to the Financial Statements (Unaudited)

For the period from 01 January 2025 to 31 March 2025

		Amount in Taka	
		1-Jan-2025 to 31-Mar-2025	1-Jan-2024 to 31-Mar-2024
13.00	Gain/(Loss) on sale of marketable securities (Annexure-C)	(1,574,636)	(4,410,271)
14.00	Dividend income (Annexure-D)	1,565,466	1,535,303
15.00	Profit on bank deposit, MTDR and Bond (Annexure-E)	3,153,332	1,948,482
16.00	Management Fee (Annexure-G)	1,370,840	1,433,759
17.00	Trustee Fee (Annexure-G)	100,098	105,979
18.00	Custodian Fee (Annexure-G)	89,056	81,488
19.00	Other expenses		
	Shariah board meeting expenses	36,934	17,795
	DSEX shariah index expenses	29,589	29,918
		66,523	47,713
20.00	(Provision)/Write back of provision for diminution in value of marketable securities		
	Opening balance as at 01 January 2025	(46,489,744)	(14,013,880)
	Add: (Provision)/Write back of provision during the period	950,924	(28,347,823)
	Total unrealized loss during the period	(45,538,820)	(42,361,703)
21.00	Earnings per unit		
	Net Profit / (Loss) After Provision During the Period	2,112,826	(31,319,369)
	Number of units	30,211,790	30,203,420
	Earnings Per Unit (EPU) After Provision During the Period	0.07	(1.04)



## LankaBangla Al-Arafah Shariah Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited

Notes to the Financial Statements (Unaudited)

For the period from 01 January 2025 to 31 March 2025

		Amount in Taka	
		1-Jan-2025 to 31-Mar-2025	1-Jan-2024 to 31-Mar-2024
<b>22.00 Gain on sale of securities</b>			
Gain on sale of securities (Annexure-C)		(1,574,636)	(4,410,271)
Less: Profit /(Loss) not received in cash		-	(607,977)
		<u>(1,574,636)</u>	<u>(5,018,248)</u>
<b>23.00 Dividend income received in cash</b>			
Dividend income from investment in securities		1,565,466	1,535,303
Add: Previous period dividend receivable		2,330,663	2,863,700
Add: Dividend income purification		17,534	2,197
Less: Current period dividend receivable		(1,309,286)	(1,767,572)
		<u>2,604,377</u>	<u>2,633,628</u>
<b>24.00 Profit on bank deposit, MTDR and Bond</b>			
Profit on bank deposit, MTDR and Bond		3,153,332	1,948,482
Add: Previous year profit receivable on Bank, TDR & Bonds		2,112,152	1,376,354
Less: Current year profit receivable on Bank, TDR & Bonds		(4,615,327)	(1,732,679)
		<u>650,157</u>	<u>1,592,157</u>
<b>25.00 Pre Payments and Payment made for expenses:</b>			
Total expenses		1,982,260	2,045,060
Less: Preliminary expenses		(204,568)	(211,544)
Add: Purification against dividend income		17,534	2,197
Add: Previous year operating expenses payable (N: 25.01)		3,104,042	3,199,402
Less: Current year operating expenses payable (N: 25.02)		(1,549,882)	(1,423,233)
		<u>3,349,386</u>	<u>3,611,882</u>
<b>25.01 Previous year Operating Expenses payable</b>			
Current Liabilities (Previous year)		3,263,295	3,392,818
Add: Current year adjustment		60	-
Less: Advance payment of fees (Previous year)		(159,313)	(193,416)
		<u>3,104,042</u>	<u>3,199,402</u>
<b>25.02 Current year Operating Expenses payable</b>			
Current Liabilities (Current Year)		1,720,522	1,632,122
Add: Last year adjustment		60	54
Less: Advance payment of fees (Current year)		(170,700)	(208,942)
		<u>1,549,882</u>	<u>1,423,233</u>
<b>26.00 Acquisition of shares from secondary market</b>			
Acquisition of shares from secondary market (Annexure-B)		10,065,673	20,223,649
Less: Adjusted with sale of share		-	-
		<u>10,065,673</u>	<u>20,223,649</u>
<b>27.00 Proceeds from sale of shares in secondary market</b>			
Cost of sale of shares in secondary market (Annexure-C)		21,279,333	35,537,249
Less: Cost of sale not received in cash		-	(500,000)
		<u>21,279,333</u>	<u>35,037,249</u>





## LankaBangla Al-Arafah Shariah Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited

Notes to the Financial Statements (Unaudited)

For the period from 01 January 2025 to 31 March 2025

		Amount in Taka	
		1-Jan-2025 to 31-Mar-2025	1-Jan-2024 to 31-Mar-2024
28.00	Proceeds from issuance of units:	-	29,999
29.00	Payments made for re-purchase of units:	4,460	-
30.00	Dividend paid during the year	-	(9,060,044)
31.00	Net Operating Cash Flows Per Unit (NOCFU)		
	Net cash inflows/(outflows) from operating activities	(1,669,488)	(4,404,345)
	Number of units	30,211,790	30,203,420
	Net operating cash flow per unit	(0.06)	(0.15)
32.00	Profit and Earnings Per Unit available for Distribution		
	Retained Earnings Brought Forward	(16,681,829)	16,322,228
	Add/(Less): Last year adjustment	-	-
	Less: Dividend Paid	-	(9,060,044)
	Less: Transferd to Dividend Equalization Reserve	-	-
	Add: Profit/Loss for the Period	2,112,826	(31,319,369)
	Add: Dividend Equalization Reserve	-	-
		(14,569,003)	(24,057,185)
	Number of Units	30,211,790	30,203,420
	Per Unit Profit Available for Distribution	(0.48)	(0.80)

### Events after the reporting Period

(a) The Board of Trustees in its meeting held on 20 April 2025 approved the Unaudited financial statements of the Fund for the Period ended 31 March 2025 and authorized the same for issue.

On behalf of LankaBangla Al-Arafah Shariah Unit Fund



Chairman, Trustee

Investment Corporation of Bangladesh



Chief Executive Officer

LankaBangla Asset Management Company Limited



Member, Trustee

Investment Corporation of Bangladesh



Compliance Officer

LankaBangla Asset Management Company Limited



# LankaBangla Al-Arafah Shariah Unit Fund

Investment in securities other than Mutual Fund

As at 31 March 2025

Sl.No.	Sectors Name	Name of the Companies	Number of Shares	Average Cost Price Per Share	Total Acquisition Cost	Market Price Per Share	Total Market Value	% of Total Assets at Cost	Excess / (Deficit)
1	Pharmaceuticals & Chemicals	Beximco Pharmaceuticals Limited	205,000	129.26	26,497,952	99.10	20,315,500	8.25%	(6,182,452)
2		The IBN SINA Pharmaceutical Industry PLC	25,000	294.06	7,351,616	287.70	7,192,500	2.29%	(159,116)
3		Marico Bangladesh Limited	7,000	2,258.84	15,811,874	2,435.80	17,050,600	4.92%	1,238,726
4		Renata PLC	16,000	921.07	14,737,122	500.50	8,008,000	4.59%	(6,729,122)
					64,398,564		52,566,600	20.04%	(11,831,964)
1	Fuel & Power	United Power Generation & Distribution Company Limited	53,968	266.62	14,388,847	115.40	6,227,907	4.48%	(8,160,940)
1	Cement	LafargeHolcim Bangladesh Limited	120,000	74.60	8,952,325	45.60	5,472,000	2.79%	(3,480,325)
1	Food & Allied	Olympic Industries Limited	70,000	175.01	12,250,620	147.20	10,304,000	2.79%	(1,946,620)
1	Telecommunication	Bangladesh Submarine Cables PLC	130,000	166.61	21,658,984	123.40	16,042,000	3.81%	(5,616,984)
2		Grameenphone Limited	75,000	391.58	29,368,612	321.90	24,142,500	6.74%	(5,226,112)
1	Tannery Industries	Craftsman Footwear and Accessories Limited	2,577	10.00	25,770	29.60	40,184,500	9.14%	(10,843,096)
1	IT Sector	IT Consultants PLC	100,000	42.35	4,234,572	37.80	3,780,000	15.88%	(50,509)
1	Miscellaneous	Berger Paints Bangladesh Limited	5,000	1,817.73	9,088,664	1,795.10	8,975,500	0.01%	(113,164)
					9,088,664		8,975,500	0.01%	(113,164)
		Grand Total			164,366,958		127,586,786	51.16%	(36,780,172)



# LankaBangla Al-Arafah Shariah Unit Fund

Investment in Bond

As at 31 March 2025

Sl. No.	Sectors Name	Name of the Bonds	No. of Bonds	Average Cost Per Bond	Total Acquisition Cost	Market Price Per Bond	Total Market Value	% of Total Portfolio Value at Cost	Excess / (Deficit)
1	Corporate Bond	Beximco Green Sukuk Al Istisna'a	200,000	88.79	17,758,648	45.00	9,000,000	9.75%	(8,758,648)
Total					17,758,648		9,000,000	9.75%	(8,758,648)

Sl.No.	Investment in securities at market price	Total cost price	Total market price	Excess / (Deficit)
1	Investment in securities	164,366,958	127,586,786	(36,780,172)
Total		164,366,958	127,586,786	(36,780,172)
1	Investment in Bond	17,758,648	9,000,000	(8,758,648)
Total		17,758,648	9,000,000	(8,758,648)
Grand Total		182,125,606	136,586,786	(45,538,820)





**LankaBangla Al-Arafah Shariah Unit Fund**

Acquisition of shares from secondary market

For the period from 01 January 2025 to 31 March 2025

Annxure-B

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value
Beximco Pharmaceuticals Limited	15,000	76.62	1,149,323
The IBN SINA Pharmaceutical Industry PLC	25,000	294.06	7,351,616
United Power Generation & Distribution Company Limited	3,968	124.31	493,262
KDS Accessories Limited	30,585	35.03	1,071,472
			<b>10,065,673</b>

**LankaBangla Al-Arafah Shariah Unit Fund**

Acquisition of shares from secondary market

For the period from 01 January 2024 to 31 March 2024

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value
Beximco Pharmaceuticals Limited	40,000	139.08	5,563,261
Heidelberg Materials Bangladesh PLC	10,000	252.11	2,521,107
LafargeHolcim Bangladesh PLC	120,000	74.60	8,952,325
Associated Oxygen Limited	100,000	31.87	3,186,956
			<b>20,223,649</b>



**LankaBangla Al-Arafah Shariah Unit Fund**

Gain/(Loss) on sale of marketable securities

For the period from 01 January 2025 to 31 March 2025

**Annxure-C**

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Sale Price per Share	Total Sale Value	Gain/(Loss)
Marico Bangladesh Limited	1,000	2,258.84	2,258,839	2,326.00	2,325,997	67,158
Square Pharmaceuticals PLC	75,000	239.32	17,949,022	215.74	16,180,318	(1,768,704)
KDS Accessories Limited	30,585	35.03	1,071,472	39.18	1,198,382	126,910
			<b>21,279,333</b>		<b>19,704,697</b>	<b>(1,574,636)</b>

**LankaBangla Al-Arafah Shariah Unit Fund**

Gain/(Loss) on sale of marketable securities

For the period from 01 January 2024 to 31 March 2024

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Sale Price per Share	Total Sale Value	Gain/(Loss)
First Security Islami Bank PLC	8,250	11.37	93,805	7.58	62,543	(31,262)
Trust Islami Life Insurance Limited	6,181	10.00	61,810	55.38	342,312	280,502
Asiatic Laboratories Limited	74,000	50.00	3,700,000	40.76	3,016,118	(683,882)
BBS Cables PLC	210,000	71.30	14,973,662	38.08	7,997,068	(6,976,594)
Quasem Industries Limited	10,000	63.16	631,575	39.50	395,047	(236,528)
Associated Oxygen Limited	100,000	31.87	3,186,956	29.46	2,946,380	(240,576)
Intraco Refueling Station Limited	100,000	46.50	4,649,775	41.26	4,126,027	(523,748)
Agro Organica PLC	3,694	10.00	36,940	30.92	114,228	77,288
Krishibid Seed Limited	457,143	10.00	4,571,430	17.97	8,216,344	3,644,914
IFIL Islamic Mutual Fund-1	500,000	7.26	3,631,296	7.82	3,910,911	279,615
			<b>35,537,249</b>		<b>31,126,978</b>	<b>(4,410,271)</b>



**LankaBangla Al-Arafah Shariah Unit Fund**  
For the period from 01 January 2025 to 31 March 2025  
**Dividend income**

Annxure-D

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend	DP Ratio	Purification Amount	Cash Dividend after Purification
Marico Bangladesh Limited	23-Feb-2025	7,000	10	70,000	440%	308,000	0.03830	11,796	296,204
Grameenphone Limited	26-Feb-2025	75,000	10	750,000	170%	1,275,000	0.00450	5,738	1,269,262
				<u>820,000</u>		<u>1,583,000</u>		<u>17,534</u>	<u>1,565,466</u>

**LankaBangla Al-Arafah Shariah Unit Fund**  
For the period from 01 January 2024 to 31 March 2024  
**Dividend income**

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend	DP Ratio	Purification Amount	Cash Dividend after Purification
Grameenphone Limited	29-Feb-2024	75,000	10	750,000	125%	937,500	0.00100	938	936,563
LafargeHolcim Bangladesh PLC	24-Mar-2024	120,000	10	1,200,000	50%	600,000	0.00210	1,260	598,740
				<u>1,950,000</u>		<u>1,537,500</u>		<u>2,198</u>	<u>1,535,303</u>





**LankaBangla Al-Arafah Shariah Unit Fund**  
For the period from 01 January 2025 to 31 March 2025  
Profit on Bank deposit, MTDR and Bond

**Profit on Bank Deposit**

Annxure-E

SI No.	Fund Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Amount in Taka
1	LankaBangla Al-Arafah Shariah Unit Fund	Al-Arafah Islami Bank PLC	Banani Branch	201220001301	MSND	5.50%	374,884
2	LankaBangla Al-Arafah Shariah Unit Fund	Al-Arafah Islami Bank PLC	Banani Branch	201220001918	MSND (Dividend)	2.50%	340
<b>Total</b>							<b>375,224</b>

**Profit on Mudaraba Term Deposit (MTDR)**

SI No.	Name of Instrument	Issuer Company	Branch	Instrument Number	Value	Rate (%)	Amount in Taka
1	LankaBangla Al-Arafah Shariah Unit Fund	Al-Arafah Islami Bank PLC	Motijheel Branch	0021330660417	7,500,000	11.00%	203,425
2	LankaBangla Al-Arafah Shariah Unit Fund	Al-Arafah Islami Bank PLC	Motijheel Branch	0021330660428	7,500,000	11.00%	203,425
3	LankaBangla Al-Arafah Shariah Unit Fund	Al-Arafah Islami Bank PLC	Mohakhali Branch	1261310015203	20,000,000	12.00%	215,334
	LankaBangla Al-Arafah Shariah Unit Fund	Al-Arafah Islami Bank PLC	Mohakhali Branch	1261310015203	20,000,000	11.50%	365,479
	LankaBangla Al-Arafah Shariah Unit Fund	Al-Arafah Islami Bank PLC	Mohakhali Branch	1261320003763	20,000,000	12.00%	591,781
5	LankaBangla Al-Arafah Shariah Unit Fund	Pubali Bank PLC	B A C I Branch	532210425374	30,000,000	10.75%	795,205
6	LankaBangla Al-Arafah Shariah Unit Fund	DBH Finance PLC	Gulshan Branch	27100012380	25,000,000	10.71%	403,459
<b>Total</b>							<b>2,778,108</b>
<b>Grand Total</b>							<b>3,153,332</b>

**LankaBangla Al-Arafah Shariah Unit Fund**  
For the period from 01 January 2024 to 31 March 2024  
Profit on Bank deposit, MTDR and Bond

**Profit on Bank Deposit**

SI No.	Fund Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Amount in Taka
1	LankaBangla Al-Arafah Shariah Unit Fund	Al-Arafah Islami Bank PLC	Banani Branch	201220001301	MSND	5.50%	597,212
2	LankaBangla Al-Arafah Shariah Unit Fund	Al-Arafah Islami Bank PLC	Banani Branch	201220001918	MSND (Dividend)	2.50%	16,985
<b>Total</b>							<b>614,197</b>

**Profit on Mudaraba Term Deposit (MTDR)**

SI No.	Name of Instrument	Issuer Company	Branch	Instrument Number	Value	Rate (%)	Amount in Taka
1	LankaBangla Al-Arafah Shariah Unit Fund	Al-Arafah Islami Bank PLC	Head Office	9901310472886	30,000,000	9.25%	631,027
2	LankaBangla Al-Arafah Shariah Unit Fund	Al-Arafah Islami Bank PLC	Mohakhali Branch	1261310015203	20,000,000	9.75%	320,548
3	LankaBangla Al-Arafah Shariah Unit Fund	EXIM Bank PLC.	Malibagh	0121002472015	9,500,000	8.60%	107,930
				0121002471981	9,500,000	8.60%	107,930
			Islampur Branch	0121003112397	20,000,000	10.50%	166,849
Total							1,334,286
Grand Total							1,948,482



**LankaBangla Al-Arafah Shariah Unit Fund**

Dividend Receivables  
As at 31 December 2025

**Annexure-F**

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend
Grameenphone Limited	26-Feb-2025	75,000	10	750,000	170%	1,275,000
Krishibid Seed Limited						34,286
Refundable 15% TDS						1,309,286

**LankaBangla Al-Arafah Shariah Unit Fund**

Dividend Receivables  
As at 31 December 2024

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend
Beximco Pharmaceuticals Limited	25-Nov-2024	150,000	10.00	1,500,000	40%	600,000
Renata PLC	21-Oct-2024	14,000	10.00	140,000	92%	128,800
Square Pharmaceuticals Limited	21-Nov-2024	100,000	10.00	1,000,000	110%	1,100,000
United Power Generation & Distribution Com. Ltd.	18-Nov-2024	50,000	10.00	500,000	60%	300,000
Olympic Industries Limited	17-Nov-2024	55,000	10.00	550,000	10%	55,000
IT Consultants PLC	14-Nov-2024	100,000	10.00	1,000,000	11%	110,000
Craftsman Footwear and Accessories Limited	18-Nov-2024	2,577	10.00	25,770	10%	2,577
Krishibid Seed Limited						34,286
Refundable 15% TDS						2,330,663



## LankaBangla Al-Arafah Shariah Unit Fund

For the period from 01 January 2025 to 31 March 2025

Annexure-G

Management Fees Calculation:		
Date	Weekly Average NAV at Market	Management Fees
2-Jan-2025	271,267,656.26	30,515
9-Jan-2025	270,550,599.58	106,597
16-Jan-2025	270,166,897.96	106,486
23-Jan-2025	270,350,135.69	106,539
30-Jan-2025	269,352,737.72	106,252
6-Feb-2025	269,241,589.87	106,220
13-Feb-2025	269,395,772.04	106,265
20-Feb-2025	270,493,407.16	106,580
27-Feb-2025	271,735,460.00	106,938
6-Mar-2025	270,881,453.35	106,692
13-Mar-2025	270,418,778.09	106,559
20-Mar-2025	269,987,759.58	106,435
27-Mar-2025	272,906,183.30	107,274
31-Mar-2025	274,052,627.11	61,488
<b>Total Management fees for the quarter</b>		<b>1,370,840</b>

Trustee Fees Calculation:		
Date	Weekly Average NAV at Market	Trustee Fees
2-Jan-2025	271,267,656.26	2,230
9-Jan-2025	270,550,599.58	7,783
16-Jan-2025	270,166,897.96	7,772
23-Jan-2025	270,350,135.69	7,777
30-Jan-2025	269,352,737.72	7,749
6-Feb-2025	269,241,589.87	7,745
13-Feb-2025	269,395,772.04	7,750
20-Feb-2025	270,493,407.16	7,781
27-Feb-2025	271,735,460.00	7,817
6-Mar-2025	270,881,453.35	7,792
13-Mar-2025	270,418,778.09	7,780
20-Mar-2025	269,987,759.58	7,767
27-Mar-2025	272,906,183.30	7,850
31-Mar-2025	274,052,627.11	4,505
<b>Total Trustee fees for the quarter</b>		<b>100,098</b>

BSEC fees Calculation:		
Opening balance as at 01 January 2025		119,390
BSEC annual fees amortized for the quarter		(59,365)
Advance BSEC fees as on 31 March 2025		60,025

CDBL Fees Calculation:		
Opening balance as at 01 January 2025		10,334
CDBL fees amortized for the quarter		(10,587)
Advance BSEC fees as on 31 March 2025		(253)

Custodian Fees calculation:	
January 2025	28,566
February 2025	29,667
March 2025	30,823
<b>Custodian fees for the quarter</b>	<b>89,056</b>





## LankaBangla Al-Arafah Shariah Unit Fund

For the period of January 01 2024 to 31 March 2024

Management Fees Calculation:		
Date	Weekly Average NAV at Market	Management Fees
4-Jan-2024	305,361,004.85	66,635
11-Jan-2024	306,159,576.33	116,840
18-Jan-2024	306,778,116.41	117,018
25-Jan-2024	301,912,802.17	115,619
1-Feb-2024	286,333,081.01	111,137
8-Feb-2024	283,979,580.00	110,460
15-Feb-2024	282,658,786.56	110,080
22-Feb-2024	278,730,817.13	108,950
29-Feb-2024	276,188,529.13	108,219
7-Mar-2024	273,434,644.18	107,426
14-Mar-2024	268,770,850.18	106,085
21-Mar-2024	266,461,239.09	105,420
28-Mar-2024	265,082,241.30	105,024
31-Mar-2024	263,750,733.18	44,846
<b>Total Management fees for the quarter</b>		<b>1,433,759</b>

  

Trustee Fees Calculation:		
Date	Weekly Average NAV at Market	Trustee Fees
4-Jan-2024	305,361,004.85	5,020
11-Jan-2024	306,159,576.33	8,807
18-Jan-2024	306,778,116.41	8,825
25-Jan-2024	301,912,802.17	8,685
1-Feb-2024	286,333,081.01	8,237
8-Feb-2024	283,979,580.00	8,169
15-Feb-2024	282,658,786.56	8,132
22-Feb-2024	278,730,817.13	8,018
29-Feb-2024	276,188,529.13	7,945
7-Mar-2024	273,434,644.18	7,866
14-Mar-2024	268,770,850.18	7,732
21-Mar-2024	266,461,239.09	7,665
28-Mar-2024	265,082,241.30	7,626
31-Mar-2024	263,750,733.18	3,252
<b>Total Trustee fees for the quarter</b>		<b>105,979</b>

  

BSEC fees Calculation:		
BSEC fees as on 01 January 2024		148,108
BSEC annual fees amortized for the quarter		(74,462)
<b>Advance BSEC fees as on 31 March 2024</b>		<b>73,646</b>

  

CDBL Fees Calculation:		
Advance CDBL fees as on 01 January 2024		10,460
CDBL fees amortized for the quarter		(10,712)
<b>Advance CDBL fees as on 31 March 2024</b>		<b>(252)</b>

  

Custodian Fees calculation:		
January 2024		23,897
February 2024		27,747
March 2024		29,059
Custodian fee adjusted for the period of July to December 2023		785
<b>Custodian fees for the quarter</b>		<b>81,488</b>

