

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 2025

Particulars	Notes	Amount in Taka	
		30-Jun-2025	31-Dec-2024
A. Assets			
Investments (at market price)	1.00	180,062,096	146,849,522
Investment in money market (MTDR)	2.00	72,250,000	85,000,000
Preliminary and issue expenses	3.00	-	204,568
Advance, deposit and prepayments	4.00	422,328	159,313
Other receivables	5.00	2,508,155	4,442,815
Cash and cash equivalents	6.00	28,596,114	38,531,465
Total Assets		283,838,693	275,187,683
B. Liabilities			
Liability for expenses	7.00	8,249,570	3,263,295
Total Liabilities		8,249,570	3,263,295
C. Net Assets (A-B)		275,589,123	271,924,388
D. Owners' Equity			
Unit capital fund	8.00	301,909,380	302,122,900
Unit premium reserve	9.00	(13,493,830)	(13,516,683)
Retained earnings		(12,826,427)	(16,681,829)
Total		275,589,123	271,924,388
Net Asset Value (NAV) Per Unit			
At market price	11.00	9.13	9.00
At cost price	12.00	10.69	10.54

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 30 June 2025

Particulars	Notes	Amount in Taka			
		1-Jan-2025 to 30-Jun-2025	1-Jan-2024 to 30-Jun-2024	1-Apr-2025 to 30-Jun-2025	1-Apr-2024 to 30-Jun-2024
Revenue					
Gain/(loss) on sale of marketable securities	13.00	(1,574,636)	(4,607,002)	-	(196,730)
Dividend income	14.00	3,105,708	1,734,010	1,540,242	198,708
Profit on bank deposit, MTDR and Bond	15.00	6,874,670	5,126,522	3,721,340	3,178,040
		8,405,742	2,253,530	5,261,582	3,180,018
Less : Operating Expenses					
Management fees	16.00	2,761,714	2,758,713	1,390,874	1,324,954
Trustee fees	17.00	201,788	201,255	101,690	95,276
Custodian fees	18.00	183,648	169,445	94,592	87,957
BSEC annual fees		119,390	148,106	60,025	73,644
Amortization of preliminary and issue expenses		204,568	423,089	-	211,544
Advertisement and publication expenses		78,000	112,750	18,000	49,750
CDBL settlement and demat charges		5,608	5,762	4,730	1,545
CDBL fees		22,811	22,937	12,225	12,225
Selling agents' commission		-	544	-	546
Bank charges and excise duty		112,613	59,670	92,268	47,485
Other expenses	19.00	127,180	76,475	60,658	28,762
Total Expenses		3,817,320	3,978,746	1,835,062	1,933,688
Profit/(Loss) Before Provision For the Period		4,588,422	(1,725,216)	3,426,520	1,246,330
Add/(Less): (Provision)/write back of provision for the period	20.00	(733,020)	(33,525,948)	(1,683,944)	(5,178,125)
Net Profit/(Loss) After Provision For the Period		3,855,402	(35,251,164)	1,742,576	(3,931,795)
Earnings Per Unit (EPU) After Provision For the Period	21.00	0.13	(1.17)	0.06	(0.13)

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 30 June 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 for the period	-	-	-	-
Unit fund surrender for the period	(213,520)	-	-	(213,520)
Unit premium for the period	-	22,853	-	22,853
Unit discount for the period	-	-	-	-
Net profit/(loss) after provision for the period	-	-	3,855,402	3,855,402
Closing balance as at 30 June 2025	301,909,380	(13,493,830)	(12,826,427)	275,589,123

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 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 for the period	96,450	-	-	96,450
Unit fund surrender for the period	-	-	-	-
Unit premium for the period	-	-	-	-
Unit discount for the period	-	(11,860)	-	(11,860)
Net profit/(loss) after provision for 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

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 30 June 2025

Particulars	Notes	Amount in Taka	
		1-Jan-2025 to 30-Jun-2025	1-Jan-2024 to 30-Jun-2024
A. Cash Flows from Operating Activities			
Gain on sale of securities	22.00	(1,574,636)	(4,607,002)
Dividend income received in cash	23.00	4,107,377	4,251,128
Profit on bank deposit, MTDR and Bond	24.00	7,877,952	4,242,196
Pre Payments and Payment made for expenses	25.00	(4,198,983)	(4,024,244)
Net Cash Flows from/(used in) Operating Activities		6,211,710	(137,922)
B. Cash Flows from Investing Activities			
Acquisition of shares from secondary market	26.00	(17,985,726)	(20,223,649)
Proceeds from sale of shares in secondary market	27.00	21,279,333	41,496,202
Investment in IPO		-	(9,250,000)
Investment in G-Sec -Sukuk Bond		(32,000,000)	
Investment return from MTDR		12,750,000	-
Investments returned from IPO		-	4,939,189
Net Cash Flows from/(used in) Investing Activities		(15,956,393)	16,961,742
C. Cash Flows from Financing Activities			
Proceeds from issuance of units	28.00	-	84,588
Payments made for re-purchase of units	29.00	(190,668)	-
Dividend paid	30.00	-	(9,060,044)
Net Cash Flows from/(used in) Financing Activities		(190,668)	(8,975,456)
D. Net Cash Inflows/Outflows for the period (A+B+C)		(9,935,351)	7,848,364
E. Cash and cash equivalents at the beginning of the period		38,531,465	96,629,162
F. Cash and cash equivalents at the end of the period (D+E)		28,596,114	104,477,526
Net Operating Cash Flows Per Unit (NOCFU)	31.00	0.21	(0.0046)

On behalf of LankaBangla Al-Arafah Shariah Unit Fund



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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 30 June 2025

Particulars	Amount in Taka	
	30-Jun-2025	31-Dec-2024
1.00 Investments (at market price)		
Investments at market price (Annexure-A)	138,562,096	137,349,522
Investment in Bond (Annexure-A)	41,500,000	9,500,000
	180,062,096	146,849,522
2.00 Investment in money market (MTDR)		
Al-Arafah Islami Bank PLC (Head Office)	-	15,000,000
Al-Arafah Islami Bank PLC (Mohakhali Branch)	20,000,000	40,000,000
Pubali Bank PLC (B A Corporate Islami Banking Branch)	-	30,000,000
Dhaka Bank PLC (IBB Motijheel)	20,000,000	-
DBH Finance PLC (Gulshan Branch)	32,250,000	-
	72,250,000	85,000,000
3.00 Preliminary and issue expenses		
Opening balance as at 01 January 2025	204,568	418,437
Less: Amortization made for the period	(204,568)	(213,869)
Closing balance as at 30 June 2025	-	204,568
4.00 Advance, deposit and prepayments		
Advance		
Annual fees-BSEC	284,478	119,390
Annual fees-Trustee	8,985	-
Annual fees-DSE (Shariah Index)	95,342	29,589
Annual fees-CDBL	33,523	10,334
	422,328	159,313
5.00 Other receivables		
Accrued profit on bank deposit-MSND	34,105	46,762
Accrued profit on bank deposit-MSND-Dividend	682	117
Accrued profit on MTDR	1,074,082	2,065,273
Accrued coupon on BEXGSUKUK	-	-
Dividend Receivable (Annexure-F)	1,399,286	2,330,663
	2,508,155	4,442,815
6.00 Cash and cash equivalents		
Main Bank Accounts (N:6.01)	28,520,100	38,444,556
Dividend Bank Accounts (N:6.02)	55,124	55,006
CD Bank Accounts (N:6.03)	20,890	31,903
Brokerage Accounts (N:6.04)	-	-
	28,596,114	38,531,465
6.01 Bank accounts (Main):		
Al-Arafah Islami Bank PLC. (Banani Branch)-A/C No. 0201220001301	28,520,100	38,444,556
6.02 Bank accounts (Dividend):		
Al-Arafah Islami Bank PLC. (Banani Branch)-A/C No. 0201220001918	55,124	55,006
6.03 Bank account (CD):		
Al-Arafah Islami Bank PLC. (Banani Branch)-A/C No. 0201020016395	20,890	31,903
6.04 Cash at broker house:		
LankaBangla Securities PLC. (P. 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 30 June 2025

Particulars	Amount in Taka	
	30-Jun-2025	31-Dec-2024
7.00 Liability for expenses		
Management fees	2,761,714	2,792,928
Custodian fees	185,690	172,746
Trustee fees	-	1,830
Selling agents' commission	546	546
Audit fees	-	40,000
Advertisement and publication expenses	9,600	27,000
Payable for right share (BERGERPBL)	5,239,200	
Dividend purification	52,758	228,185
Unclaimed dividend account	-	-
Other payable	62	60
	8,249,570	3,263,295
8.00 Unit capital fund		
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 21,352 units of Tk. 10 each	(213,520)	-
Closing balance as at 30 June 2025	301,909,380	302,122,900
Details of Unit Holding Position as on Reporting Date (%)		
Sponsor	49.68%	49.65%
Insitution	16.56%	16.55%
Mutual Fund	33.12%	33.10%
Individual	0.64%	0.70%
Total	100.00%	100.00%
9.00 Unit premium reserve		
Opening balance as at 01 January 2025	(13,516,683)	(13,501,848)
Add: Unit premium for the period	22,853	-
Less: Unit discount for the period	-	(14,835)
Closing balance as at 30 June 2025	(13,493,830)	(13,516,683)
10.00 Retained earnings		
Opening balance as at 01 January 2025	(16,681,829)	16,322,228
Add: Net profit/(loss) after provision for the period	3,855,402	(23,944,013)
Less: Dividend paid for the year	-	(9,060,044)
Closing balance as at 30 June 2025	(12,826,427)	(16,681,829)
11.00 Net Asset Value (NAV) per unit at market price		
Total asset value at market price	283,838,693	275,187,683
Less: Liability for expenses	(8,249,570)	(3,263,295)
	275,589,123	271,924,388
Number of units	30,190,938	30,212,290
NAV per unit at market price	9.13	9.00
12.00 Net Asset Value (NAV) per unit at cost price		
Total net asset value at market price	275,589,123	271,924,388
Add: Unrealized loss of marketable securities during the period	47,222,764	46,489,744
	322,811,887	318,414,132
Number of units	30,190,938	30,212,290
NAV per unit at cost price	10.69	10.54



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 30 June 2025

Particulars	Amount in Taka	
	1-Jan-2025 to 30-Jun-2025	1-Jan-2024 to 30-Jun-2024
13.00 Gain/(Loss) on sale of marketable securities (Annexure-C)	(1,574,636)	(4,607,002)
14.00 Dividend income (Annexure-D)	3,105,708	1,734,010
15.00 Profit on bank deposit, MTDR and Bond (Annexure-E)	6,874,670	5,126,522
16.00 Management fee (Annexure-G)	2,761,714	2,758,713
17.00 Trustee fee (Annexure-G)	201,788	201,255
18.00 Custodian fee (Annexure-G)	183,648	169,445
19.00 Other expenses		
Shariah board meeting expenses	56,934	36,625
DSEX shariah index expenses	54,246	34,850
G-Sec (Sukuk) auction participation fee	16,000	-
IPO application fees	-	5,000
	127,180	76,475
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 for the period	(733,020)	(33,525,948)
Total unrealized loss for the period	(47,222,764)	(47,539,828)
21.00 Earnings per unit		
Net profit/(loss) after provision for the period	3,855,402	(35,251,164)
Number of units	30,190,938	30,209,790
Earnings per unit (EPU) after provision for the period	0.13	(1.17)
22.00 Gain on sale of securities		
Gain on sale of securities (Annexure-C)	(1,574,636)	(4,607,002)
Add: Profit on sale of last period received in cash	-	-
	(1,574,636)	(4,607,002)
23.00 Dividend income received in cash		
Dividend income from investment in securities	3,105,708	1,734,010
Add: Previous year dividend receivable	2,330,663	2,863,700
Add: Dividend income purification	70,292	3,490
Less: Current period dividend receivable	(1,399,286)	(350,072)
	4,107,377	4,251,128
24.00 Profit on bank deposit, MTDR and Bond		
Profit on bank deposit, MTDR and Bond	6,874,670	5,126,522
Add: Previous year profit receivable on Bank, TDR & Bonds	2,112,152	1,376,354
Less: Current period profit receivable on Bank, TDR & Bonds	(1,108,870)	(2,260,680)
	7,877,952	4,242,196
25.00 Pre payments and payment made for expenses:		
Total expenses	3,817,320	3,978,746
Less: Preliminary expenses	(204,568)	(423,089)
Add: Purification against dividend income	70,292	3,490
Add: Previous year operating expenses payable (N: 25.01)	3,104,041	3,199,463
Less: Current period operating expenses payable (N: 25.02)	(2,588,102)	(2,734,366)
	4,198,983	4,024,244



LankaBangla Al-Arafah Shariah Unit Fund
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Notes to the Financial Statements (Unaudited)
For the Period from 01 January 2025 to 30 June 2025

25.01 Previous year operating expenses payable		
Current liabilities (Previous year)	3,263,295	3,392,818
Add: Current period adjustment	59	61
Less: Advance payment of fees (Previous year)	(159,313)	(193,416)
	3,104,041	3,199,463
25.02 Current period operating expenses payable		
Current liabilities (Current period)	3,010,370	3,043,672
Add: Last year adjustment	60	64
Less: Advance payment of fees (Current period)	(422,328)	(309,370)
	2,588,102	2,734,366
26.00 Acquisition of shares from secondary market		
Acquisition of shares from secondary market (Annexure-B)	17,985,726	20,223,649
Less: Adjusted with sale of share	-	-
	17,985,726	20,223,649
27.00 Proceeds from sale of shares in secondary market		
Cost of sale of shares in secondary market (Annexure-C)	21,279,333	41,496,202
Add: Last period cost of sale received in cash	-	-
	21,279,333	41,496,202
28.00 Proceeds from issuance of units:	-	84,588
29.00 Payments made for re-purchase of units:	(190,668)	-
30.00 Dividend paid for the year	-	(9,060,044)
31.00 Net operating cash flows per unit (NOCFU)		
Net cash inflows/(outflows) from operating activities	6,211,710	(137,922)
Number of units	30,190,938	30,209,790
Net operating cash flow per unit	0.21	(0.0046)
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: Net profit/(loss) after provision for the period	3,855,402	(35,251,164)
Add: Dividend equalization reserve	-	-
	(12,826,427)	(27,988,980)
Number of units	30,190,938	30,209,790
Per unit profit available for distribution	(0.42)	(0.93)

Events after the reporting Period

(a) The Board of Trustees in its meeting held on 24 July 2025 approved the Unaudited financial statements of the Fund for the Period ended 30 June 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
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Compliance Officer
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LankaBangla Al-Arafah Shariah Unit Fund

Investment in securities

As at 30 June 2025

Amount in Taka

Sl.No.	Secto's 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	215,000	127.52	27,415,835	86.10	18,511,500	8.28%	(8,904,335)
2		The IBN SINA Pharmaceutical Industry PLC	46,598	296.71	13,826,173	294.10	13,704,472	4.18%	(121,701)
3		Marico Bangladesh Limited	7,000	2,258.84	15,811,874	2,423.10	16,961,700	4.78%	1,149,826
4		Renata PLC	16,000	921.07	14,737,122	488.40	7,814,400	4.45%	(6,922,722)
					71,791,004		56,992,072	21.69%	(14,798,932)
1	Fuel & Power	United Power Generation & Distribution Company Limited	53,968	266.62	14,388,847	120.60	6,508,540	4.35%	(7,880,307)
					14,388,847		6,508,540	4.35%	(7,880,307)
1	Cement	LafargeHolcim Bangladesh Limited	120,000	74.60	8,952,325	47.50	5,700,000	2.70%	(3,252,325)
					8,952,325		5,700,000	2.70%	(3,252,325)
1	Food & Allied	Olympic Industries Limited	73,289	173.99	12,751,798	153.50	11,249,862	3.85%	(1,501,936)
					12,751,798		11,249,862	3.85%	(1,501,936)
1	Telecom munication	Bangladesh Submarine Cables PLC	130,000	166.61	21,658,984	124.80	16,224,000	6.54%	(5,434,984)
2		Grameenphone Limited	75,000	391.58	29,368,612	303.10	22,732,500	8.87%	(6,636,112)
					51,027,596		38,956,500	15.41%	(12,071,096)
1	Tannery Industries	Craftsman Footwear and Accessories Limited	2,577	10.00	25,770	28.30	72,929	0.01%	47,159
					25,770		72,929	0.01%	47,159
1	IT Sector	IT Consultants PLC	100,000	42.35	4,234,572	35.50	3,550,000	1.28%	(684,572)
					4,234,572		3,550,000	1.28%	(684,572)
1	Misce laneous	Berger Paints Bangladesh Limited	9,735	1,474.50	14,354,300	1,595.50	15,532,193	4.34%	1,177,893
					14,354,300		15,532,193	4.34%	1,177,893
Grand Total					177,526,212		138,562,096	53.62%	(38,964,116)



LankaBangla Al-Arafah Shariah Unit Fund

Investment in Bond

As at 30 June 2025

Amount in Taka

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/Market	Excess / (Deficit)
1	G-Sec (Sukuk)	7Y-RDIRWSP-SED-Sukuk	3,200	10,000.00	32,000,000	10,000.00	32,000,000	17.77%	-
					32,000,000		32,000,000	17.77%	-
1	Corporate Bond	Beximco Green Sukuk Al Istisna'a	200,000	88.79	17,758,648	47.50	9,500,000	7.81%	(8,258,648)
					17,758,648		9,500,000	7.81%	(8,258,648)
Total					49,758,648		41,500,000	25.59%	(8,258,648)

Amount in Taka

Sl.No.	Investment in securities at market price	Total cost price	Total market price	Excess / (Deficit)
1	Investment in securities	177,526,212	138,562,096	(38,964,116)
Total		177,526,212	138,562,096	(38,964,116)
1	Investment in Bond	49,758,648	41,500,000	(8,258,648)
Total		49,758,648	41,500,000	(8,258,648)
Grand Total		227,284,860	180,062,096	(47,222,764)



LankaBangla Al-Arafah Shariah Unit Fund

Acquisition of shares from secondary market
For the period from 01 January 2025 to 30 June 2025

Annxure-B

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value
Beximco Pharmaceuticals Limited	25,000	82.69	2,067,205
The IBN SINA Pharmaceutical Industry PLC	46,598	296.71	13,826,173
United Power Generation & Distribution Company Limited	3,968	124.31	493,262
Olympic Industries Limited	3,289	152.38	501,178
KDS Accessories Limited	30,585	35.03	1,071,472
Berger Paints Bangladesh Limited	15	1,762.40	26,436
			17,985,726

LankaBangla Al-Arafah Shariah Unit Fund

Acquisition of shares from secondary market
For the Period from 01 January 2024 to 30 June 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
			20,223,649



LankaBangla Al-Arafah Shariah Unit Fund

Gain/(Loss) on sale of marketable securities
For the period from 01 January 2025 to 30 June 2025

Annexure-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
			21,279,333		19,704,697	(1,574,636)

LankaBangla Al-Arafah Shariah Unit Fund

Gain/(Loss) on sale of marketable securities
For the Period from 01 January 2024 to 30 June 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	94,000	50.00	4,700,000	42.46	3,991,506	(708,494)
BBS Cables PLC	210,000	71.30	14,973,663	38.08	7,997,068	(6,976,595)
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)
Linde Bangladesh Limited	3,500	1,416.84	4,958,952	1,367.67	4,786,834	(172,118)
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
			41,496,202		36,889,200	(4,607,002)



LankaBangla Al-Arafah Shariah Unit Fund
Dividend income

For the period from 01 January 2025 to 30 June 2025

Annexure-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
Marico Bangladesh Limited	26-May-2025	7,000	10	70,000	1950%	1,365,000	0.03830	52,280	1,312,720
LafargeHolcim Bangladesh Limited	9-Apr-2025	120,000	10	1,200,000	19%	228,000	0.00210	478	227,522
Grameenphone Limited	26-Feb-2025	75,000	10	750,000	170%	1,275,000	0.00450	5,738	1,269,262
				2,090,000		3,176,000		70,292	3,105,708

LankaBangla Al-Arafah Shariah Unit Fund
Dividend income

For the Period from 01 January 2024 to 30 June 2024

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	2-Apr-2024	10,000	10	100,000	25%	25,000	0.00100	25	24,975
Reckitt Benckiser (Bangladesh) PLC	25-Apr-2024	1,000	10	10,000	550%	55,000	0.00210	115	54,885
Grameenphone Limited	29-Feb-2024	75,000	10	750,000	125%	937,500	0.00100	938	936,562
Heidelberg Cement Bangladesh Ltd.	27-May-2024	6,000	10	60,000	200%	120,000	0.00960	1,152	118,848
LafargeHolcim Bangladesh PLC	24-Mar-2024	120,000	10	1,200,000	50%	600,000	0.00210	1,260	598,740
				2,120,000		1,737,500		3,490	1,734,010



LankaBangla Al-Arafah Shariah Unit Fund

Profit on Bank deposit, MTDR and Bond

For the period from 01 January 2025 to 30 June 2025

Profit on Bank Deposit

Annexure-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	201220001301	MSND	5.50%	682,120
2				201220001918	MSND (Dividend)	2.50%	684
Total							682,804

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	0021330660417	7,500,000	11.00%	300,616
2				0021330660428	7,500,000	11.00%	300,616
3			Mohakhali	1261310015203	20,000,000	12.00%	215,334
				1261310015203	20,000,000	11.50%	567,123
				1261310015203	20,000,000	11.00%	343,562
				1261320003763	20,000,000	12.00%	1,073,445
4		Pubali Bank PLC	B A C I Branch	532210425374	30,000,000	10.75%	1,095,616
5		DBH Finance PLC	Gulshan	27100012380	25,000,000	10.71%	665,033
27100012380				25,000,000	11.00%	429,452	
7				'27100013342	7,250,000	11.00%	96,137
8	Dhaka Bank PLC	IBB Motijheel	2147980000154	20,000,000	11.00%	204,932	
Total							5,291,866

Coupon on Listed Corporate Bonds

SI No.	Fund Name	Particulars	Value	Rate (%)	Amount in Taka
1	LankaBangla Al-Arafah Shariah Unit Fund	Beximco Green Sukuk Al Istisna'a	20,000,000	4.50%	900,000
Total					900,000
Grand Total					6,874,670

LankaBangla Al-Arafah Shariah Unit Fund

Profit on Bank deposit, MTDR and Bond

For the Period from 01 January 2024 to 30 June 2024

Profit on Bank Deposit

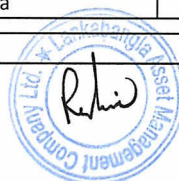
Sl No.	Fund Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Amount in Taka
1	LankaBangla Al-Arafah Shariah Unit Fund	Al-Arafah Islami Bank PLC	Banani	201220001301	MSND	5.50%	982,060
2				201220001918	MSND (Dividend)	2.50%	23,500
Total							1,005,560

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	Mohakhali	1261310015203	20,000,000	9.75%	480,822
				1261310015203	20,000,000	10.75%	334,836
2				1261320003763	20,000,000	11.00%	114,520
3			Motijheel	9901310472886	30,000,000	9.25%	690,062
4				0021320102945	30,000,000	11.00%	632,877
5				0021330660417	7,500,000	11.00%	108,493
6				0021330660428	7,500,000	11.00%	108,493
7			EXIM Bank PLC	Malibagh	0121002472015	9,500,000	8.60%
8		0121002471981			9,500,000	8.60%	107,930
9		Islampur		0121003112397	20,000,000	10.50%	524,999
Total							3,210,962

Coupon on Listed Corporate Bonds

SI No.	Fund Name	Particulars	Value	Rate (%)	Amount in Taka
1	LankaBangla Al-Arafah Shariah Unit Fund	Beximco Green Sukuk Al Istisna'a	20,000,000	4.55%	910,000
Grand Total					5,126,522



LankaBangla Al-Arafah Shariah Unit Fund

Dividend Receivables

As at 30 June 2025

Annxure-F

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend
Marico Bangladesh Limited	26-May-2025	7,000	10	70,000	1950%	1,365,000
Krishibid Seed Limited	Refundable 15% TDS					34,286
						1,399,286

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	Refundable 15% TDS					34,286
						2,330,663



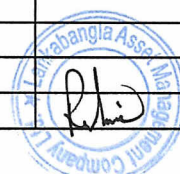
LankaBangla Al-Arafah Shariah Unit Fund

For the period from 01 January 2025 to 30 June 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
3-Apr-2025	274,089,008.38	46,121
10-Apr-2025	276,137,835.19	108,204
17-Apr-2025	276,761,823.48	108,384
24-Apr-2025	274,693,312.51	107,788
30-Apr-2025	273,389,844.39	92,069
8-May-2025	272,893,934.91	122,595
15-May-2025	271,734,290.67	106,937
22-May-2025	269,840,810.88	106,393
29-May-2025	266,898,765.89	105,546
4-Jun-2025	268,259,745.70	90,804
19-Jun-2025	270,105,569.94	228,147
26-Jun-2025	270,096,685.52	106,466
30-Jun-2025	273,639,544.83	61,420
Total Management fees for the period		2,761,714

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
3-Apr-2025	274,089,008.38	3,379
10-Apr-2025	276,137,835.19	7,944
17-Apr-2025	276,761,823.48	7,962
24-Apr-2025	274,693,312.51	7,902
30-Apr-2025	273,389,844.39	6,741
8-May-2025	272,893,934.91	8,972
15-May-2025	271,734,290.67	7,817
22-May-2025	269,840,810.88	7,763



29-May-2025	266,898,765.89	7,678
4-Jun-2025	268,259,745.70	6,615
19-Jun-2025	270,105,569.94	16,650
26-Jun-2025	270,096,685.52	7,770
30-Jun-2025	273,639,544.83	4,498
Total Trustee fees for the period		201,788

BSEC fees Calculation:		
Opening balance as at 01 January 2025		119,390
Advanced for the year		284,478
BSEC annual fees amortized for the period		(119,390)
Advance BSEC fees as on 30 June 2025		284,478

CDBL Fees Calculation:		
Opening balance as at 01 January 2025		10,334
Advance fees to CDBL		46,000
CDBL fees amortized for the period		(22,811)
Advance BSEC fees as on 30 June 2025		33,523

Custodian Fees calculation:	
January 2025	28,566
February 2025	29,667
March 2025	30,823
April 2025	31,567
May 2025	32,427
June 2025	30,598
Custodian fees for the period	183,648

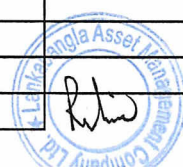


LankaBangla Al-Arafah Shariah Unit Fund

For the Period from 01 January 2024 to 30 June 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
4-Apr-2024	263,652,460.99	59,778
11-Apr-2024	265,347,678.71	105,100
18-Apr-2024	264,205,747.53	104,772
25-Apr-2024	261,075,030.42	103,871
2-May-2024	259,069,418.41	103,294
9-May-2024	259,653,319.91	103,462
16-May-2024	256,232,755.54	102,478
23-May-2024	249,943,045.11	100,536
30-May-2024	247,114,677.86	99,578
6-Jun-2024	246,956,664.15	99,518
13-Jun-2024	244,247,330.63	98,478
20-Jun-2024	244,585,176.93	98,608
27-Jun-2024	251,656,524.28	101,162
30-Jun-2024	259,477,592.98	44,319
Total Management fees for the period		2,758,713

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	7,625
31-Mar-2024	263,750,733.18	3,252
4-Apr-2024	263,652,460.99	4,334
11-Apr-2024	265,347,678.71	7,633
18-Apr-2024	264,205,747.53	7,600
25-Apr-2024	261,075,030.42	7,510
2-May-2024	259,069,418.41	7,452
9-May-2024	259,653,319.91	7,470



16-May-2024	256,232,755.54	7,372
23-May-2024	249,943,045.11	7,190
30-May-2024	247,114,677.86	7,108
6-Jun-2024	246,956,664.15	7,104
13-Jun-2024	244,247,330.63	7,026
20-Jun-2024	244,585,176.93	7,036
27-Jun-2024	251,656,524.28	7,240
30-Jun-2024	259,477,592.98	3,199
Total Trustee fees for the period		201,255

BSEC fees Calculation:		
BSEC fees as on 01 January 2024		148,108
Advance fees to BSEC		240,758
BSEC annual fees amortized for the period		(148,106)
Advance BSEC fees as on 30 June 2024		240,760

CDBL Fees Calculation:		
Advance CDBL fees as on 01 January 2024		10,460
Advance fees to CDBL		46,000
CDBL fees amortized for the period		(22,937)
Advance CDBL fees as on 30 June 2024		33,523

Custodian Fees calculation:	
January 2024	23,897
February 2024	27,747
March 2024	29,059
April 2024	28,786
May 2024	29,095
June 2024	30,076
Custodian fee adjusted for the period of July to December 2023	785
Custodian fees for the period	169,445

