

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 2025

Particulars	Notes	Amount in Taka	
		30-Sep-2025	31-Dec-2024
A. Assets			
Investments (at market price)	1.00	210,222,853	146,849,522
Investment in money market (MTDR)	2.00	52,250,000	85,000,000
Preliminary and issue expenses	3.00	-	204,568
Advance, deposit and prepayments	4.00	403,442	159,313
Other receivables	5.00	1,783,433	4,442,815
Cash and cash equivalents	6.00	24,690,575	38,531,465
Total Assets		289,350,303	275,187,683
B. Liabilities			
Liability for expenses	7.00	1,845,028	3,263,295
Total Liabilities		1,845,028	3,263,295
C. Net Assets (A-B)		287,505,275	271,924,388
D. Owners' Equity			
Unit capital fund	8.00	296,909,380	302,122,900
Unit premium reserve	9.00	(13,098,830)	(13,516,683)
Retained earnings		3,694,725	(16,681,829)
Total		287,505,275	271,924,388
Net Asset Value (NAV) Per Unit			
At market price	11.00	9.68	9.00
At cost price	12.00	10.78	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 Secretary, Trustee
Investment Corporation of Bangladesh



Assistant Manager
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 (সিউইসিআল ফাউন্ড) বিধিসালা ২০০৯

For the Period from 01 January 2025 to 30 September 2025

Particulars	Notes	Amount in Taka			
		1-Jan-2025 to 30-Sep-2025	1-Jan-2024 to 30-Sep-2024	1-Jul-2025 to 30-Sep-2025	1-Jul-2024 to 30-Sep-2024
Revenue					
Gain/(loss) on sale of marketable securities	13.00	(1,269,585)	(1,163,194)	305,051	3,443,808
Dividend income	14.00	4,550,415	3,774,460	1,444,707	2,040,450
Profit on bank deposit, MTDR and Bond	15.00	8,852,740	7,879,460	1,978,068	2,752,938
		12,133,570	10,490,726	3,727,826	8,237,196
Less : Operating Expenses					
Management fees	16.00	4,226,404	4,154,992	1,464,690	1,396,278
Trustee fees	17.00	310,450	303,075	108,662	101,820
Custodian fees	18.00	284,835	261,018	101,187	91,572
BSEC annual fees		191,094	208,790	71,704	60,684
Amortization of preliminary and issue expenses		204,568	636,958	-	213,869
Advertisement and publication expenses		139,600	197,750	61,600	85,000
CDBL settlement and demat charges		7,609	7,956	2,000	2,195
CDBL fees		34,406	34,532	11,595	11,595
Selling agents' commission		-	543	-	-
Bank charges and excise duty		113,534	59,670	920	-
Other expenses	19.00	176,472	151,198	49,292	74,723
Total Expenses		5,688,972	6,016,482	1,871,650	2,037,736
Profit/(Loss) Before Provision For the Period		6,444,598	4,474,244	1,856,176	6,199,460
Add/(Less): (Provision)/write back of provision for the period	20.00	13,931,956	(24,096,390)	14,664,976	9,429,558
Net Profit/(Loss) After Provision For the Period		20,376,554	(19,622,146)	16,521,152	15,629,018
Earnings Per Unit (EPU) After Provision For the Period	21.00	0.69	(0.65)	0.56	0.52

On behalf of LankaBangla Al-Arafah Shariah Unit Fund



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Investment Corporation of Bangladesh



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LankaBangla Asset Management Company Limited



Member Secretary, Trustee
Investment Corporation of Bangladesh



Assistant Manager
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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 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	(5,213,520)	-	-	(5,213,520)
Unit premium for the period	-	417,853	-	417,853
Unit discount for the period	-	-	-	-
Net profit/(loss) after provision for the period	-	-	20,376,554	20,376,554
Closing balance as at 30 June 2025	296,909,380	(13,098,830)	3,694,725	287,505,275

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
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	-	-	(19,622,146)	(19,622,146)
Dividend paid	-	-	(9,060,044)	(9,060,044)
Closing balance as at 30 September 2024	302,097,900	(13,513,708)	(12,359,962)	276,224,230

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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 2025 to 30 September 2025

Particulars	Notes	Amount in Taka	
		1-Jan-2025 to 30-Sep-2025	1-Jan-2024 to 30-Sep-2024
A. Cash Flows from Operating Activities			
Gain on sale of securities	22.00	(1,269,585)	(1,163,194)
Dividend income received in cash	23.00	6,980,665	6,366,914
Profit on bank deposit, MTDR and Bond	24.00	9,181,459	5,739,682
Pre Payments and Payment made for expenses	25.00	(7,246,386)	(7,350,644)
Net Cash Flows from/(used in) Operating Activities		7,646,153	3,592,758
B. Cash Flows from Investing Activities			
Acquisition of shares from secondary market	26.00	(42,955,280)	(43,615,504)
Proceeds from sale of shares in secondary market	27.00	25,513,905	77,109,312
Investment in IPO		-	(9,250,000)
Investment in G-Sec -Sukuk Bond		(32,000,000)	-
Investment return from MTDR		32,750,000	-
Investments returned from IPO		-	4,939,190
Net Cash Flows from/(used in) Investing Activities		(16,691,375)	29,182,998
C. Cash Flows from Financing Activities			
Proceeds from issuance of units	28.00	-	84,588
Payments made for re-purchase of units	29.00	(4,795,668)	-
Dividend paid	30.00	-	(9,060,044)
Net Cash Flows from/(used in) Financing Activities		(4,795,668)	(8,975,456)
D. Net Cash Inflows/Outflows for the period (A+B+C)		(13,840,890)	23,800,300
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)		24,690,575	120,429,462
Net Operating Cash Flows Per Unit (NOCFU)	31.00	0.26	0.12

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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 September 2025

Particulars	Amount in Taka	
	30-Sep-2025	31-Dec-2024
1.00 Investments (at market price)		
Investments at market price (Annexure-A)	166,122,853	137,349,522
Investment in Bond (Annexure-A)	44,100,000	9,500,000
	210,222,853	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)	-	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	-
	52,250,000	85,000,000
3.00 Preliminary and issue expenses		
Opening balance as at 01 January 2025	204,568	1,055,394
Less: Amortization made for the period	(204,568)	(850,826)
Closing balance as at 30 September 2025	-	204,568
4.00 Advance, deposit and prepayments		
Advance		
Annual fees-BSEC	212,774	119,390
Annual fees-Trustee	103,644	-
Annual fees-DSE (Shariah Index)	65,096	29,589
Annual fees-CDBL	21,928	10,334
	403,442	159,313
5.00 Other receivables		
Accrued profit on bank deposit-MSND	304,355	46,762
Accrued profit on bank deposit-MSND-Dividend	558	117
Accrued profit on MTDR	1,478,520	2,065,273
Dividend Receivable (Annexure-F)	-	2,330,663
	1,783,433	4,442,815
6.00 Cash and cash equivalents		
Main Bank Accounts (N:6.01)	24,532,157	38,444,556
Dividend Bank Accounts (N:6.02)	55,475	55,006
CD Bank Accounts (N:6.03)	20,890	31,903
DP Bank Accounts (N:6.04)	82,053	-
Brokerage Accounts (N:6.05)	-	-
	24,690,575	38,531,465
6.01 Bank accounts (Main):		
Al-Arafah Islami Bank PLC. (Banani Branch)-A/C No. 0201220001301	24,532,157	38,444,556
6.02 Bank accounts (Dividend):		
Al-Arafah Islami Bank PLC. (Banani Branch)-A/C No. 0201220001918	55,475	55,006
6.03 Bank account (CD):		
Al-Arafah Islami Bank PLC. (Banani Branch)-A/C No. 0201020016395	20,890	31,903
6.04 Bank account (DP):		
Al-Arafah Islami Bank PLC. (Banani Branch)-A/C-No-0201220002425	82,053	-
6.05 Cash at broker house:		
LankaBangla Securities PLC. (P. Branch)-Trading Code No. A18415	-	-



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Notes to the Financial Statements (Unaudited)

For the Period from 01 January 2025 to 30 September 2025

Particulars	Amount in Taka	
	30-Sep-2025	31-Dec-2024
7.00 Liability for expenses		
Management fees	1,464,690	2,792,928
Custodian fees	286,878	172,746
Trustee fees	-	1,830
Selling agents' commission	546	546
Audit fees	-	40,000
Advertisement and publication expenses	10,800	27,000
Dividend purification	82,053	228,185
Unclaimed dividend account	-	-
Other payable	61	60
	1,845,028	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 521,352 units of Tk. 10 each	(5,213,520)	-
Closing balance as at 30 September 2025	296,909,380	302,122,900
Details of Unit Holding Position as on Reporting Date (%)		
Sponsor	50.52%	49.65%
Insitution	16.84%	16.55%
Mutual Fund	32.00%	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	417,853	-
Less: Unit discount for the period	-	(14,835)
Closing balance as at 30 September 2025	(13,098,830)	(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	20,376,554	(23,944,013)
Less: Dividend paid for the year	-	(9,060,044)
Closing balance as at 30 September 2025	3,694,725	(16,681,829)
11.00 Net Asset Value (NAV) per unit at market price		
Total asset value at market price	289,350,303	275,187,683
Less: Liability for expenses	(1,845,028)	(3,263,295)
	287,505,275	271,924,388
Number of units	29,690,938	30,212,290
NAV per unit at market price	9.68	9.00
12.00 Net Asset Value (NAV) per unit at cost price		
Total net asset value at market price	287,505,275	271,924,388
Add: Unrealized loss of marketable securities for the period	32,557,788	46,489,744
	320,063,063	318,414,132
Number of units	29,690,938	30,212,290
NAV per unit at cost price	10.78	10.54



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Notes to the Financial Statements (Unaudited)

For the Period from 01 January 2025 to 30 September 2025

Particulars	Amount in Taka	
	1-Jan-2025 to 30-Sep-2025	1-Jan-2024 to 30-Sep-2024
13.00 Gain/(Loss) on sale of marketable securities (Annexure-C)	(1,269,585)	(1,163,194)
14.00 Dividend income (Annexure-D)	4,550,415	3,774,460
15.00 Profit on bank deposit, MTDR and Bond (Annexure-E)	8,852,740	7,879,460
16.00 Management fee (Annexure-G)	4,226,404	4,154,992
17.00 Trustee fee (Annexure-G)	310,450	303,075
18.00 Custodian fee (Annexure-G)	284,835	261,018
19.00 Other expenses		
Shariah board meeting expenses	75,979	51,184
DSEX shariah index expenses	84,493	95,014
G-Sec (Sukuk) auction participation fee	16,000	-
IPO application fees	-	5,000
	176,472	151,198
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	13,931,956	(24,096,390)
Total unrealized loss for the period	(32,557,788)	(38,110,270)
21.00 Earnings per unit		
Net profit/(loss) after provision for the period	20,376,554	(19,622,146)
Number of units	29,690,938	30,209,790
Earnings per unit (EPU) after provision for the period	0.69	(0.65)
22.00 Gain on sale of securities		
Gain on sale of securities (Annexure-C)	(1,269,585)	(1,163,194)
Add: Profit on sale of last period received in cash	-	-
	(1,269,585)	(1,163,194)
23.00 Dividend income received in cash		
Dividend income from investment in securities	4,550,415	3,774,460
Add: Previous year dividend receivable	2,330,663	2,863,700
Add: Dividend income purification	99,587	13,040
Less: Current period dividend receivable	-	(284,286)
	6,980,665	6,366,914
24.00 Profit on bank deposit, MTDR and Bond		
Profit on bank deposit, MTDR and Bond	8,852,740	7,879,460
Add: Previous year profit receivable on Bank, TDR & Bonds	2,112,152	1,376,354
Less: Current period profit receivable on Bank, TDR & Bonds	(1,783,433)	(3,516,132)
	9,181,459	5,739,682
25.00 Pre payments and payment made for expenses:		
Total expenses	5,688,972	6,016,482
Less: Preliminary expenses	(204,568)	(636,958)
Add: Purification against dividend income	99,587	13,040
Add: Previous year operating expenses payable (N: 25.01)	3,104,041	3,199,462
Less: Current period operating expenses payable (N: 25.02)	(1,441,646)	(1,241,382)
	7,246,386	7,350,644



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Notes to the Financial Statements (Unaudited)

For the Period from 01 January 2025 to 30 September 2025

25.01 Previous year operating expenses payable		
Current liabilities (Previous year)	3,263,295	3,392,818
Add: Current period adjustment	59	60
Less: Advance payment of fees (Previous year)	(159,313)	(193,416)
	3,104,041	3,199,462
25.02 Current period operating expenses payable		
Current liabilities (Current period)	1,845,028	1,603,184
Add: Last year adjustment	60	64
Less: Advance payment of fees (Current period)	(403,442)	(361,866)
	1,441,646	1,241,382
26.00 Acquisition of shares from secondary market		
Acquisition of shares from secondary market (Annexure-B)	42,955,280	43,615,504
Less: Adjusted with sale of share	-	-
	42,955,280	43,615,504
27.00 Proceeds from sale of shares in secondary market		
Cost of sale of shares in secondary market (Annexure-C)	25,513,905	77,109,312
Add: Last period cost of sale received in cash	-	-
	25,513,905	77,109,312
28.00 Proceeds from issuance of units:	-	84,588
29.00 Payments made for re-purchase of units:	(4,795,668)	-
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	7,646,153	3,592,758
Number of units	29,690,938	30,209,790
Net operating cash flow per unit	0.26	0.12
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: Transfer to dividend equalization reserve	-	-
Add: Net profit/(loss) after provision for the period	20,376,554	(19,622,146)
Add: Dividend equalization reserve	-	-
	3,694,725	(12,359,962)
Number of units	29,690,938	30,209,790
Per unit profit available for distribution	0.12	(0.41)

Events after the reporting Period

(a) The Board of Trustees in its meeting held on 26 October 2025 approved the unaudited financial statements of the Fund for the Period ended 30 September 2025 and authorized the same for issue.

On behalf of LankaBangla Al-Arafah Shariah Unit Fund


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LankaBangla Al-Arafah Shariah Unit Fund

Investment in securities
As at 30 September 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	Bank	Shahjalal Islami Bank PLC	200,000	19.19	3,838,573	18.60	3,720,000	1.19%	(118,573)
					3,838,573		3,720,000	1.19%	(118,573)
1	Pharmaceuticals & Chemicals	Beximco Pharmaceuticals Limited	215,000	127.52	27,415,835	118.00	25,370,000	8.52%	(2,045,835)
2		The IBN SINA Pharmaceutical Industry PLC	50,000	298.32	14,916,078	307.30	15,365,000	4.63%	448,922
3		Marico Bangladesh Limited	7,000	2,258.84	15,811,874	2,842.10	19,894,700	4.91%	4,082,826
4		Renata PLC	16,000	921.07	14,737,121	480.40	7,686,400	4.58%	(7,050,721)
					72,880,908		68,316,100	22.64%	(4,564,808)
1	Fuel & Power	United Power Generation & Distribution Company Limited	53,968	266.62	14,388,847	142.50	7,690,440	4.47%	(6,698,407)
					14,388,847		7,690,440	4.47%	(6,698,407)
1	Cement	LafargeHolcim Bangladesh Limited	150,000	71.37	10,704,905	55.20	8,280,000	3.33%	(2,424,905)
					10,704,905		8,280,000	3.33%	(2,424,905)
1	Food & Allied	Olympic Industries Limited	150,000	169.82	25,473,644	154.70	23,205,000	7.91%	(2,268,644)
					25,473,644		23,205,000	7.91%	(2,268,644)
1	Telecommunication	Bangladesh Submarine Cables PLC	130,000	166.61	21,658,984	136.60	17,758,000	6.73%	(3,900,984)
2		Grameenphone Limited	75,000	391.58	29,368,612	299.00	22,425,000	9.12%	(6,943,612)
					51,027,596		40,183,000	15.85%	(10,844,596)
1	Tannery Industries	Craftsman Footwear and Accessories Limited	2,577	10.00	25,770	25.40	65,456	0.01%	39,686
					25,770		65,456	0.01%	39,686
1	Miscellaneous	Berger Paints Bangladesh Limited	10,030	1,463.78	14,681,750	1,461.90	14,662,857	4.56%	(18,893)
					14,681,750		14,662,857	4.56%	(18,893)
		Grand Total			193,021,993		166,122,853	58.77%	(26,899,140)



LankaBangla Al-Arafah Shariah Unit Fund

Investment in Bond

As at 30 September 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/Market	Amount in Taka	
									Excess / (Deficit)	
1	G-Sec (Sukuk)	7Y-RDIRWSP-SED-Sukuk	3,200	10,000.00	32,000,000	10,000.00	32,000,000	15.22%	-	-
					32,000,000		32,000,000	15.22%	-	-
1	Corporate Bond	Beximco Green Sukuk Al Istisna'a	200,000	88.79	17,758,648	60.50	12,100,000	7.31%	(5,658,648)	(5,658,648)
					17,758,648		12,100,000	7.31%	(5,658,648)	(5,658,648)
		Total			49,758,648		44,100,000	22.54%	(5,658,648)	(5,658,648)

Amount in Taka

Sl.No.	Investment in securities at market price	Total cost price	Total market price	Excess / (Deficit)
1	Investment in securities	193,021,993	166,122,853	(26,899,140)
	Total	193,021,993	166,122,853	(26,899,140)
1	Investment in Bond	49,758,648	44,100,000	(5,658,648)
	Total	49,758,648	44,100,000	(5,658,648)
	Grand Total	242,780,641	210,222,853	(32,557,788)



LankaBangla Al-Arafah Shariah Unit Fund

Acquisition of shares from secondary market

For the period from 01 January 2025 to 30 September 2025

Annxure-B

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Market Price Per Share	Total Market Value	Excess / (Deficit)
Shahjalal Islami Bank PLC	200,000	19.19	3,838,573	18.60	3,720,000	(118,573)
Beximco Pharmaceuticals Limited	25,000	82.69	2,067,205	118.00	2,950,000	882,795
The IBN SINA Pharmaceutical Industry PLC	50,000	298.32	14,916,078	307.30	15,365,000	448,922
United Power Generation & Distribution Company Limited	3,968	124.31	493,262	142.50	565,440	72,178
LafargeHolcim Bangladesh PLC	30,000	58.42	1,752,580	55.20	1,656,000	(96,580)
Olympic Industries Limited	80,000	165.29	13,223,024	154.70	12,376,000	(847,024)
KDS Accessories Limited	30,585	35.03	1,071,472	47.70	1,458,905	387,433
Berger Paints Bangladesh Limited	5,030	1,111.95	5,593,086	1,461.90	7,353,357	1,760,271
			<u>42,955,280</u>		<u>45,444,702</u>	<u>2,489,422</u>

LankaBangla Al-Arafah Shariah Unit Fund

Acquisition of shares from secondary market

For the Period from 01 January 2024 to 30 September 2024

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Market Price Per Share	Total Market Value	Excess / (Deficit)
Beximco Pharmaceuticals Limited	80,000	107.99	8,639,397	73.00	5,840,000	(2,799,397)
Marico Bangladesh Limited	2,000	2,303.18	4,606,356	2,311.90	4,623,800	17,444
Renata PLC	3,300	736.02	2,428,855	700.60	2,311,980	(116,875)
Square Pharmaceuticals PLC	25,000	231.60	5,790,065	229.20	5,730,000	(60,065)
Heidelberg Materials Bangladesh PLC	10,000	252.11	2,521,107	291.80	2,918,000	396,893
LafargeHolcim Bangladesh PLC	120,000	74.60	8,952,325	61.70	7,404,000	(1,548,325)
Associated Oxygen Limited	100,000	31.87	3,186,956	15.70	1,570,000	(1,616,956)
Olympic Industries PLC	17,653	184.44	3,255,871	184.50	3,256,979	1,108
IT Consultants PLC	100,000	42.35	4,234,572	37.00	3,700,000	(534,572)
			<u>43,615,504</u>		<u>37,354,759</u>	<u>(6,260,745)</u>



LankaBangla Al-Arafah Shariah Unit Fund

Gain/(Loss) on sale of marketable securities
For the period from 01 January 2025 to 30 September 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)
IT Consultants PLC	100,000	42.35	4,234,572	45.40	4,539,623	305,051
KDS Accessories Limited	30,585	35.03	1,071,472	39.18	1,198,382	126,910
			25,513,905		24,244,320	(1,269,585)

LankaBangla Al-Arafah Shariah Unit Fund

Gain/(Loss) on sale of marketable securities
For the Period from 01 January 2024 to 30 September 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)
Reckitt Benckiser (Bangladesh) PLC	1,000	5,763.50	5,763,502	4,793.76	4,793,763	(969,739)
Techno Drugs Limited	125,000	34.00	4,250,000	55.61	6,950,934	2,700,934
BBS Cables PLC	210,000	71.30	14,973,661	38.08	7,997,068	(6,976,593)
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	4,958,951	1,367.67	4,786,833	(172,118)
Heidelberg Materials Bangladesh PLC	10,000	252.11	2,521,107	256.42	2,564,182	43,075
Olympic Industries Limited	122,653	187.88	23,043,462	201.20	24,677,786	1,634,324
Web Coats PLC	3,504	10.00	35,040	20.05	70,254	35,214
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
			77,109,312		75,946,118	(1,163,194)



LankaBangla Al-Arafah Shariah Unit Fund
Dividend income

For the period from 01 January 2025 to 30 September 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
Marico Bangladesh Limited	21-Aug-2025	7,000	10	70,000	600%	420,000	0.04900	20,580	399,420
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
Grameenphone Limited	13-Aug-2025	75,000	10	750,000	110%	825,000	0.00450	3,713	821,288
Berger Paints Bangladesh Limited	24-Jul-2025	5,015	10	50,150	525%	263,288	0.01900	5,002	258,285
Krishibid Seed Limited	15% TDS not refunded					(34,286)	-	-	(34,286)
					2,960,150	4,650,002		99,587	4,550,415

LankaBangla Al-Arafah Shariah Unit Fund
Dividend income

For the Period from 01 January 2024 to 30 September 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
Marico Bangladesh Limited	25-Aug-2024	6,000	10	60,000	1000%	600,000	0.00960	5,760	594,240
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
Grameenphone Limited	13-Aug-2024	75,000	10	750,000	160%	1,200,000	0.00220	2,640	1,197,360
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
Berger Paints Bangladesh Limited	18-Aug-2024	5,000	10	50,000	500%	250,000	0.00460	1,150	248,850
					2,980,000	3,787,500		13,040	3,774,460



LankaBangla Al-Arafah Shariah Unit Fund
Profit on Bank deposit, MTDR and Bond
For the period from 01 January 2025 to 30 September 2025

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	201220001301	MSND	5.50%	986,476
2				201220001918	MSND (Dividend)	2.50%	1,659
Total							988,135

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%	561,096
				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
6		27100012380	25,000,000			11.00%	707,204
		27100012380	25,000,000			11.00%	421,918
7		Dhaka Bank PLC	IBB Motijheel			'27100013342	7,250,000
8				2147980000154	20,000,000	11.00%	759,452
Total							6,964,605

Coupon on Listed Corporate Bonds

Sl 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					8,852,740

LankaBangla Al-Arafah Shariah Unit Fund

Profit on Bank deposit, MTDR and Bond
For the Period from 01 January 2024 to 30 September 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%	1,365,764
2				201220001918	MSND (Dividend)	2.50%	23,866
Total							1,389,630

Profit on Mudaraba Term Deposit (MTDR)

Sl 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	9901310472886	30,000,000	9.25%	690,061
2				0021320102945	30,000,000	11.00%	1,464,658
3				0021330660417	7,500,000	11.00%	316,438
4				0021330660428	7,500,000	11.00%	316,438
5		Al-Arafah Islami Bank PLC	Mohakhali Branch	1261310015203	20,000,000	9.75%	480,822
6				1261310015203	20,000,000	10.75%	536,027
7				1261310015203	20,536,027	11.20%	365,485
8				1261320003763	20,000,000	11.00%	669,041
SubTotal							4,838,970
1	LankaBangla Al-Arafah Shariah Unit Fund	Exim Bank PLC	Malibagh Branch	0121002472015	9,694,750	8.60%	107,930
2	LankaBangla Al-Arafah Shariah Unit Fund	Exim Bank PLC	Malibagh Branch	0121002471981	9,694,750	8.60%	107,930
3	LankaBangla Al-Arafah Shariah Unit Fund	Exim Bank PLC	Islampur Branch	0121003112397	20,000,000	10.50%	525,000
SubTotal							740,860
Total Profit from MTDR							5,579,830

Coupon on Listed Corporate Bonds

Sl 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
Total					910,000
Grand Total					7,879,460

LankaBangla Al-Arafah Shariah Unit Fund

Dividend Receivables

As at 30 September 2025

Annexure-F

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend

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 September 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
3-Jul-2025	274,793,594.11	46,207
10-Jul-2025	275,734,666.69	108,088
17-Jul-2025	276,864,442.87	108,413
24-Jul-2025	280,758,614.07	109,533
31-Jul-2025	284,007,777.57	110,468
7-Aug-2025	291,000,984.88	112,480
14-Aug-2025	290,030,160.54	112,200
21-Aug-2025	292,978,848.79	113,049
28-Aug-2025	293,162,343.78	113,102
4-Sep-2025	296,201,006.65	113,976
11-Sep-2025	294,343,138.89	113,442
18-Sep-2025	291,087,124.74	112,505
25-Sep-2025	287,811,725.63	111,562
30-Sep-2025	287,701,818.22	79,665
Total Management fees for the period		4,226,404

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
3-Jul-2025	274,793,594.11	3,388
10-Jul-2025	275,734,666.69	7,932
17-Jul-2025	276,864,442.87	7,965
24-Jul-2025	280,758,614.07	8,077
31-Jul-2025	284,007,777.57	8,170
7-Aug-2025	291,000,984.88	8,371
14-Aug-2025	290,030,160.54	8,343
21-Aug-2025	292,978,848.79	8,428
28-Aug-2025	293,162,343.78	8,433
4-Sep-2025	296,201,006.65	8,522
11-Sep-2025	294,343,138.89	8,467
18-Sep-2025	291,087,124.74	8,374
25-Sep-2025	287,811,725.63	8,280
30-Sep-2025	287,701,818.22	5,912
Total Trustee fees for the period		310,449.64

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		(191,094)
Advance BSEC fees as on 30 September 2025		212,774

CDBL Fees Calculation:		
Opening balance as at 01 January 2025		10,334
Advance fees to CDBL		46,000
CDBL fees amortized for the period		(34,406)
Advance BSEC fees as on 30 September 2025		21,928

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
July 2025	34,269
August 2025	34,109
September 2025	32,809
Custodian fees for the period	284,835



LankaBangla Al-Arafah Shariah Unit Fund
For the Period from 01 January 2024 to 30 September 2024

Management Fees Calculation:		
Date	Weekly Average NAV at Market	Management Fees
4-Jan-2024	305,361,005	66,635
11-Jan-2024	306,159,576	116,840
18-Jan-2024	306,778,116	117,018
25-Jan-2024	301,912,802	115,619
1-Feb-2024	286,333,081	111,137
8-Feb-2024	283,979,580	110,460
15-Feb-2024	282,658,787	110,080
22-Feb-2024	278,730,817	108,950
29-Feb-2024	276,188,529	108,219
7-Mar-2024	273,434,644	107,426
14-Mar-2024	268,770,850	106,085
21-Mar-2024	266,461,239	105,420
28-Mar-2024	265,082,241	105,024
31-Mar-2024	263,750,733	44,846
4-Apr-2024	263,652,461	59,778
11-Apr-2024	265,347,679	105,100
18-Apr-2024	264,205,748	104,772
25-Apr-2024	261,075,030	103,871
2-May-2024	259,069,418	103,294
9-May-2024	259,653,320	103,462
16-May-2024	256,232,756	102,478
23-May-2024	249,943,045	100,536
30-May-2024	247,114,678	99,578
6-Jun-2024	246,956,664	99,518
13-Jun-2024	244,247,331	98,478
20-Jun-2024	244,585,177	98,608
27-Jun-2024	251,656,524	101,162
30-Jun-2024	259,477,593	44,319
4-Jul-2024	259,439,255	59,086
11-Jul-2024	260,562,995	103,724
18-Jul-2024	258,271,807	103,064
25-Jul-2024	257,517,399	102,847
1-Aug-2024	257,332,005	102,794
8-Aug-2024	260,786,125	103,788
15-Aug-2024	274,730,954	107,799
22-Aug-2024	275,243,586	107,947
29-Aug-2024	274,457,853	107,721
5-Sep-2024	277,549,143	108,610
12-Sep-2024	278,421,226	108,861
19-Sep-2024	279,603,956	109,201
26-Sep-2024	278,804,614	108,972
30-Sep-2024	276,342,699	61,865
Total Management fees for the period		4,154,992

Trustee Fees Calculation:		
Date	Weekly Average NAV at Market	Trustee Fees
4-Jan-2024	305,361,005	5,020
11-Jan-2024	306,159,576	8,807
18-Jan-2024	306,778,116	8,825
25-Jan-2024	301,912,802	8,685
1-Feb-2024	286,333,081	8,237
8-Feb-2024	283,979,580	8,169



15-Feb-2024	282,658,787	8,133
22-Feb-2024	278,730,817	8,018
29-Feb-2024	276,188,529	7,945
7-Mar-2024	273,434,644	7,866
14-Mar-2024	268,770,850	7,732
21-Mar-2024	266,461,239	7,665
28-Mar-2024	265,082,241	7,626
31-Mar-2024	263,750,733	3,252
4-Apr-2024	263,652,461	4,334
11-Apr-2024	265,347,679	7,633
18-Apr-2024	264,205,748	7,600
25-Apr-2024	261,075,030	7,510
2-May-2024	259,069,418	7,454
9-May-2024	259,653,320	7,469
16-May-2024	256,232,756	7,373
23-May-2024	249,943,045	7,190
30-May-2024	247,114,678	7,109
6-Jun-2024	246,956,664	7,104
13-Jun-2024	244,247,331	7,026
20-Jun-2024	244,585,177	7,036
27-Jun-2024	251,656,524	7,239
30-Jun-2024	259,477,593	3,199
4-Jul-2024	259,439,255	4,265
11-Jul-2024	260,562,995	7,496
18-Jul-2024	258,271,807	7,430
25-Jul-2024	257,517,399	7,408
1-Aug-2024	257,332,005	7,403
8-Aug-2024	260,786,125	7,502
15-Aug-2024	274,730,954	7,903
22-Aug-2024	275,243,586	7,918
29-Aug-2024	274,457,853	7,895
5-Sep-2024	277,549,143	7,984
12-Sep-2024	278,421,226	8,010
19-Sep-2024	279,603,956	8,043
26-Sep-2024	278,804,614	8,020
30-Sep-2024	276,342,699	4,542
Total Trustee fees for the period		303,075

BSEC fees Calculation:		
BSEC fees as on 01 January 2024		148,108
Advance fees to BSEC		240,756
BSEC annual fees amortized for the period		(208,790)
Advance BSEC fees as on 30 September 2024		180,074

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		(34,532)
Advance CDBL fees as on 30 September 2024		21,928

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
July 2024	29,217
August 2024	31,044
September 2024	29,794
Custodian fee adjusted for the period of July to December 2023	785
Custodian fee adjusted for the period of January to June 2024	1,518
Custodian fees for the period	261,018

