

LankaBangla Al-Arafah Shariah Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Financial Position (Unaudited)

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০২৫, উপ-বিধি (৮২) (২) (খ)

As at 30 June 2026

Particulars	Notes	Amount in Taka	
		30-Jun-2026	31-Dec-2025
A. Assets			
Investments (at market price)	6.00	182,532,852	185,107,483
Investment in non listed government treasury bond	7.00	68,000,000	32,000,000
Investment in money market (MTDR)	8.00	20,000,000	46,250,000
Advance, deposit and prepayments	9.00	487,525	186,252
Other receivables	10.00	1,263,680	3,305,139
Cash and cash equivalents	11.00	24,109,022	11,490,128
Total Assets		296,393,079	278,339,002
B. Liabilities			
Liability for expenses	12.00	3,216,454	3,267,387
Total Liabilities		3,216,454	3,267,387
C. Net Assets (A-B)		293,176,625	275,071,615
D. Owners' Equity			
Unit capital fund	13.00	296,871,170	296,915,920
Unit premium reserve	14.00	(13,096,744)	(13,098,700)
Retained earnings	15.00	9,005,388	(9,142,416)
Dividend equalization reserve		396,811	396,811
Total		293,176,625	275,071,615
Net Asset Value (NAV) Per Unit			
At market price	16.00	9.88	9.26
At cost price	17.00	10.73	10.94

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



Manager

LankaBangla Asset Management Company Limited

Date: 27 July 2026

LankaBangla Al-Arafah Shariah Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Profit or Loss and Other Comprehensive Income (Unaudited)

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০২৫, উপ-বিধি (৮২) (২) (খ)

For the Period from 01 January 2026 to 30 June 2026

Particulars	Notes	Amount in Taka			
		1-Jan-2026 to 30-Jun-2026	1-Jan-2025 to 30-Jun-2025	1-Apr-2026 to 30-Jun-2026	1-Apr-2025 to 30-Jun-2025
Revenue					
Gain/(loss) on sale of marketable securities	18.00	(3,055,340)	(1,574,636)	378,349	-
Dividend income	19.00	2,291,757	3,105,708	1,139,330	1,540,242
Profit on bank deposit, MTDR and Bond	20.00	5,580,528	6,874,670	3,482,305	3,721,340
		4,816,945	8,405,742	4,999,984	5,261,582
Less : Operating Expenses					
Management fees		2,839,877	2,761,714	1,426,919	1,390,874
Trustee fees		209,604	201,788	105,295	101,690
Custodian fees		199,632	183,648	98,084	94,592
DSEC annual fees		141,072	119,300	70,925	60,025
Amortization of preliminary and issue expenses		-	204,568	-	-
Advertisement and publication expenses		24,000	78,000	24,000	18,000
CDBL settlement and demat charges		5,742	5,608	4,776	4,730
CDBL fees		22,812	22,811	12,477	12,225
Bank charges and excise duty		83,950	112,613	63,950	92,268
Other expenses	21.00	74,507	127,180	29,918	60,658
Total Expenses		3,601,196	3,817,320	1,836,344	1,835,062
Profit/(Loss) Before Provision for the Period		1,215,749	4,588,422	3,163,640	3,426,520
Add/(Less): (Provision)/write back of provision for the period	22.00	24,354,953	(733,020)	12,286,226	(1,683,944)
Net Profit/(Loss) After Provision for the Period		25,570,702	3,855,402	15,449,866	1,742,576
Earnings Per Unit (EPU) After Provision for the Period	23.00	0.86	0.13	0.52	0.06

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



Manager

LankaBangla Asset Management Company Limited

Date: 27 July 2026

LankaBangla Al-Arafah Shariah Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Changes in Equity (Unaudited)

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০২৫, উপ-বিধি (৮২) (২) (খ)

For the Period from 01 January 2026 to 30 June 2026

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Dividend equalization reserve	Total equity
Opening balance as at 01 January 2026	296,915,920	(13,098,700)	(9,142,416)	396,811	275,071,615
Unit fund raised for the period	116,720	-	-	-	116,720
Unit fund surrender for the period	(161,470)	-	-	-	(161,470)
Unit premium for the period	-	8,338	-	-	8,338
Unit discount for the period	-	(6,382)	-	-	(6,382)
Net profit/(loss) after provision for the period	-	-	25,570,702	-	25,570,702
Dividend paid	-	-	(7,422,898)	-	(7,422,898)
Closing balance as at 30 June 2026	296,871,170	(13,096,744)	9,005,388	396,811	293,176,625

LankaBangla Al-Arafah Shariah Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Changes in Equity (Unaudited)

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০২৫, উপ-বিধি (৮২) (২) (খ)

For the Period from 01 April 2025 to 30 June 2025

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Dividend equalization reserve	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	-	-	22,853.40
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

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

Manager
LankaBangla Asset Management Company Limited

Date: 27 July 2026

LankaBangla Al-Arafah Shariah Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Cash Flows (Unaudited)

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০২৫, উপ-বিধি (৮২) (২) (খ)

For the Period from 01 January 2026 to 30 June 2026

Particulars	Notes	Amount in Taka	
		1-Jan-2026 to 30-Jun-2026	1-Jan-2025 to 30-Jun-2025
A. Cash Flows from Operating Activities			
Gain on sale of securities	24.00	(3,055,340)	(1,574,636)
Dividend income received in cash	25.00	2,873,998	4,107,377
Profit on bank deposit, MTDR and Bond	26.00	7,080,490	7,877,952
Pre Payments and Payment made for expenses	27.00	(3,994,138)	(4,198,983)
Net Cash Flows from/(used in) Operating Activities		2,905,010	6,211,710
B. Cash Flows from Investing Activities			
Acquisition of shares from secondary market	28.00	(11,068,404)	(17,985,726)
Proceeds from sale of shares in secondary market	29.00	37,997,991	21,279,333
Investment in G-Sec -Sukuk Bond		(36,000,000)	(32,000,000)
Investments in IPO		(1,000,000)	-
Investment return from MTDR		27,250,000	12,750,000
Net Cash Flows from/(used in) Investing Activities		17,179,587	(15,956,393)
C. Cash Flows from Financing Activities			
Proceeds from issuance of units	30.00	110,343	-
Payments made for re-purchase of units	31.00	(153,147)	(190,668)
Dividend paid	32.00	(7,422,898)	-
Net Cash Flows from/(used in) Financing Activities		(7,465,702)	(190,668)
D. Net Cash Inflows/Outflows for the period (A+B+C)		12,618,895	(9,935,351)
E. Cash and cash equivalents at the beginning of the period		11,490,128	38,531,465
F. Cash and cash equivalents at the end of the period (D+E)		24,109,022	28,596,114
Net Operating Cash Flows Per Unit (NOCFU)	33.00	0.10	0.21

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



Manager
LankaBangla Asset Management Company Limited

Date: 27 July 2026

LankaBangla Al-Arafah Shariah Unit Fund

Notes to the Financial Statements

As at 30 June 2026

1 Introduction

LankaBangla Al-Arafah Shariah Unit Fund (the "Fund") was established under a trust deed signed on May 17, 2017 between Al-Arafah Islami Bank Limited Employees' Gratuity Fund Trust as a 'Sponsor' and Investment Corporation of Bangladesh (ICB) as a "Trustee". The fund was registered under the Trust Act 1882 and subsequently registered with Bangladesh Securities and Exchange Commission (BSEC) on July 06, 2017 vide registration code no. BSEC/Mutual Fund/2017/81 under Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001 (which were subsequently repealed and replaced by the বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০২৫). The operations of the fund was commenced on April 02, 2018.

Al-Arafah Islami Bank Limited Employees' Gratuity Fund Trust is the Sponsor of the Fund while Investment Corporation of Bangladesh (ICB) is the Trustee and Custodian of the fund. LankaBangla Asset Management Company Limited is managing the operations of the fund.

2 Closure of accounting year of the Fund

The Fund has been consistently closing its books of account as at 31 December every year.

3 Objectives

The objective of the fund is to generate capital appreciation and income by investing in the permissible markets at appropriate percentages as determined by the Asset Manager.

4 Significant accounting policies

4.1 Basis of accounting

These financial statements are prepared on the accrual basis of accounting, under historical cost convention on going concern basis and in conformity with International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs), Securities and Exchange Commission (Mutual Fund) Rules 2025 and other applicable laws and regulations.

4.2 Statement of cash flows

IAS-1, "Presentation of financial statements requires that a cash flow statement be prepared as it provides information about cash flows of the enterprise which is useful in providing users of financial statements with basis to assess the ability of the enterprise to generate cash and cash equivalents and needs of the enterprise to utilize those cash flows. Statement of cash flows has been prepared under the direct method for the year as per IAS 7 Statements of cash flows". In accordance with Mutual Fund Rules 2001, proceeds from investments has been shown under investing activities. However, the amount of resultant gain on sale of investment has been shown in operating activities.

4.3 Income recognition

a) Gains /(losses) arising on sale of investment are included in the Statement of Profit or Loss and Other Comprehensive Income on the date at which the transaction takes place. Capital gains / (losses) are recognized or being realized based on weighted average cost basis.

b) Dividend income is recognized on the declaration of dividend and subsequent approval by Annual General Meeting (AGM).

c) Profit from bank deposit, MTDR and shariah compliant bonds are recognized on accrual basis.

4.4 Valuation policy

a) Investment in shares which are actively traded on a quoted market are designated at fair value (market price) through profit or loss (FVTPL). Gains or losses arising from a change in the fair value of such financial assets are recognized in the statement of profit or loss and other comprehensive income.

b) Market value is determined by taking the closing price of the securities at the Dhaka Stock Exchange PLC as of the statement of financial position date.

c) Stock dividend (Bonus shares) are added with existing shares with at zero cost which results in decrease of per unit cost price of the existing shares. However, bonus shares are shown at fair value on the statement of financial position date.



4.5 Investment Policies

1) As per বিধি ৬৭ of the বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০২৫, the fund shall only invest the collected money in the following instruments:

- a) Securities listed in the main board and SME board of exchanges;
- b) IPO, QIO for main board and SME board of exchanges;
- c) RPO, RQIO, and Right Offer of the securities listed in main board and SME board of exchanges;
- d) Government Securities;
- e) Debt securities on any board or platform of a stock exchange with a minimum credit rating of "A". If at any time, the credit rating of such debt securities falls below "A", the fund shall liquidate the investment within the next six (6) months.
- f) No investment shall be made in any securities that are de-listed from the main board of a stock exchange or traded in the Over-the-Counter (OTC) market, in any equity securities traded on the ATB platform, or in any non-listed securities;
- g) Provided further that, if any security listed on the main board of a stock exchange is de-listed after investment and is transferred for trading in the OTC market or on the ATB platform, such investment shall be withdrawn or liquidated within six (6) months from the date of such transfer or de-listing.

2) All money collected under the Fund shall be invested only in encashable/transferable instruments, securities whether in money market or capital market or privately placed pre-IPO equity, preference shares, debentures or securitized debts.

3) The Fund shall get the securities purchased or transferred in the name of the Fund.

4) Only the Asset Management Company will make the investment decisions and place orders for securities to be purchased or sold for the Fund's portfolio.

5) A detailed report relating to the Composition of Portfolio arising from the investment of the scheme's funds shall be submitted to the Commission on a quarterly basis, in the format prescribed by the Commission from time to time.

4.6 Investment Restrictions

- 1) The fund or any of its schemes shall not grant any loan or advance for any purpose.
- 2) The fund or any of its schemes shall not grant/receive any loan or advance for the purpose of investment.
- 3) The fund shall not invest in any non-listed securities, except government securities.
- 4) The fund shall not invest more than ten percent (10%) of the total assets (based on purchase price) of its single scheme in shares of any single company.
- 5) The fund shall not invest more than twenty-five percent (25%) of the total assets (based on purchase price) of all its schemes in shares, bonds, debentures and other securities of any single group.
- 6) The fund shall not invest more than forty percent (40%) of the total assets (based on purchase price) of all its schemes in government securities.
- 7) The fund, under all its schemes, shall not invest more than ten percent (10%) of the paid-up capital of any company.
- 8) No more than twenty five percent (25%) of the paid up capital of any company shall be invested under all funds managed by the same asset manager.
- 9) The fund shall not invest more than thirty percent (30%) of its total assets (based on purchase price) under all its schemes in shares, bonds, debentures and other securities of any single sector.
- 10) The fund or any scheme thereof shall not invest in any other mutual fund or scheme or transfer any securities or lend any securities to any mutual fund or scheme.



11) Except in the event of liquidation or dissolution of any mutual fund or any of its schemes, this fund shall not buy/sell securities held by/under the liquidating/dissolving fund or scheme in the block market or through any direct or indirect contract.

12) The fund shall not deposit more than twenty percent (20%) of its total assets under a single scheme in any bank account (current, savings or term deposit account, etc.)

13) The fund shall not deposit more than fifteen percent (15%) of the total assets in bank accounts (current, savings or term deposit account, etc.) of any singular bank.

14) No more than ten percent (10%) of the total assets of all mutual funds or all their schemes under the management of the same asset manager shall be kept in all types of accounts (current, savings or term deposit accounts, etc.) of any single bank.

15) No bank account shall be opened or closed or money from one account shall be transferred to another without the permission of the trustee of the fund.

16) No cash shall be withdrawn from any bank account maintained in the name of the fund.

17) No money shall be lent or advanced or otherwise paid or transferred to the asset manager or any fund related party or any director or chief executive or any party interested in them or connected person or their bank account, except for fees or expenses as per the rules.

4.7 Preliminary and issue expenses

Preliminary and issue expenses are being written off over a period of seven years (7) on a straight-line method as per relevant provision in the Bangladesh Securities & Exchange Commission (Mutual Fund) Rules, 2025.

4.8 Management fees

The management fee of the Fund is to be paid to the Asset Management Company per annum on weekly average net asset value (NAV) accrued and payable semi-annually. As per the Prospectus and the provisions of the Securities and Exchange Commission (Mutual Fund) Rules 2001, the fee is calculated using the following slabs:

<u>NAV (Taka)</u>	<u>Percentage (%)</u>
On weekly average NAV up to Taka 50 million	2.5
On next Taka 200 million of weekly average NAV	2.0
On next Taka 250 million of weekly average NAV	1.5
On rest of weekly average NAV	1.0

4.9 Trustee fees

The trustee is entitled to an annual trusteeship fee of @ 0.15% of the net asset value (NAV) of the fund only payable semi-annually in advance basis during the life of the fund as per trust deed.

4.10 Custodian fees

Investment Corporation of Bangladesh (ICB), the custodian of the fund is entitled to receive a safekeeping fee @ 0.15% on the balance of securities held by the fund calculated on the average month end value per annum as per trust deed.

4.11 Selling agents' commission

The fund pays commissions to the authorized selling agent(s) appointed by the Asset Management Company at 1.00% on subscription amount.

4.12 Net asset value (NAV) per unit

The mutual fund calculates net asset value per unit using the cost and market value, which has been shown on the face of statement of financial position and the computation of NAV per unit.



4.13 Taxation

As per 6th Schedule, Part-1 (Para 10) of Income Tax Act 2023, Mutual Fund is exempted from any tax deduction.

4.14 Dividend distribution policy

- a) The Fund shall distribute minimum 50%, or as may be determined by the Rules from time to time, of the annual net income of the Fund as dividend at the end of each accounting period after making provision for bad and doubtful investments. The dividend can be given in the form of cash;
- b) Before declaration of dividend, the Asset Management Company shall make a provision in consultation with the Auditors if market value of investments goes below the acquisition cost and the method of calculation of this provision will be incorporated in the notes of accounts;
- c) Surpluses arising simply from the valuation of investments shall not be available for dividend;
- d) Dividend entitlements will be dispatched within 30 days from the declaration of such dividends.

4.15 Earnings per unit

Earnings per unit has been calculated in accordance with IAS-33 "Earnings per Share" and shown on the face of the statement of profit or loss and other comprehensive income.

4.16 Shariah Advisory Board

The fund shall be managed in accordance with Shariah Law. In this regard, a Shariah Advisory Board has been formed to ensure the compliance of Shariah Guidance. The board will work closely with LBAMCL to ensure compliance of investment management as per Shariah Law.

5 General

- a) Figures appearing in these financial statements have been rounded off to nearest Taka. As a result of these rounding off, in some instances the totals may not match the sum of individual balances; and
- b) Comparative figures and account titles in the financial statements have been rearranged/reclassified where necessary to conform with current year's presentation.



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 2026 to 30 June 2026

Particulars	Amount in Taka	
	30-Jun-2026	31-Dec-2025
6.00 Investments (at market price)		
Investment in shares (Annexure-A)	167,532,852	173,707,483
Investment in bond (Annexure-A)	15,000,000	11,400,000
	182,532,852	185,107,483
7.00 Investment in non listed government treasury bond		
7Y-RDIRWSP-Sukuk	32,000,000	32,000,000
7Y-CIBRR-1-SED-Sukuk-1	25,000,000	-
7Y-CIBRR-1-SED-Sukuk-2	11,000,000	-
	68,000,000	32,000,000
8.00 Investment in Money Market (MTDR)		
Al-Arafah Islami Bank PLC (Mohakhali Branch)	20,000,000	19,000,000
Dhaka Bank PLC (IBB Motijheel)	-	20,000,000
DBH Finance PLC (Gulshan Branch)	-	7,250,000
	20,000,000	46,250,000
9.00 Advance, deposit and prepayments		
Advance		
Annual fees-BSEC	292,103	141,070
Annual fees-Trustee	4,383	-
Annual fees-DSE (Shariah Index)	95,342	34,849
Annual fees-CDBL	33,523	10,333
Coupon on CIBRR-1	62,174	-
	487,525	186,252
10.00 Other receivables		
Accrued profit on bank deposit-MSND	16,278	20,617
Accrued profit on bank deposit-MSND-Dividend	10,787	111
Accrued profit on MTDR	80,547	2,097,528
Accrued coupon on 7Y-RDIRWSP-Sukuk	376,392	295,385
Accrued coupon on 7Y-CIBRR-1-SED-Sukuk	429,676	-
Dividend Receivable (Annxure-F)	350,000	891,498
	1,263,680	3,305,139
11.00 Cash and cash equivalents		
Main Bank Accounts (N:11.01)	23,819,850	11,289,615
Dividend Bank Accounts (N:11.02)	56,798	55,727
CD Bank Accounts (N:11.03)	76,379	24,225
DP Bank Accounts (N:11.04)	155,995	120,561
Brokerage Accounts (N:11.05)	-	-
	24,109,022	11,490,128
11.01 Bank accounts (Main):		
Al-Arafah Islami Bank PLC. (Banani Branch)-A/C No. 0201220001301	23,819,850	11,289,615
11.02 Bank accounts (Dividend):		
Al-Arafah Islami Bank PLC. (Banani Branch)-A/C No. 0201220001918	56,798	55,727
11.03 Bank account (CD):		
Al-Arafah Islami Bank PLC. (Banani Branch)-A/C No. 0201020016395	76,379	24,225
11.04 Bank account (DP):		
Al-Arafah Islami Bank PLC. (Banani Branch)-A/C-No-0201220002425	155,995	120,561
11.05 Cash at broker house:		
LankaBangla Securities PLC. (Principal Branch)-Trading Code No. A18415	-	-



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 2026 to 30 June 2026

12.00 Liability for expenses

Management fees	2,839,877	2,870,166
Custodian fees	201,736	205,079
Trustee fees	-	1,987
Selling agents' commission	546	546
Audit fees	-	45,000
Advertisement and publication expenses	-	13,200
Dividend purification	174,230	131,337
Unclaimed dividend account	-	-
Other payable	65	72
	3,216,454	3,267,387

13.00 Unit capital fund

Opening balance as at 01 January 2026	296,915,920	302,122,900
Add: New subscription of 11,672 units of Tk. 10 each	116,720	26,540
Less: Surrendered of 16,147 units of Tk. 10 each	(161,470)	(5,233,520)
Closing balance as at 30 June 2026	296,871,170	296,915,920

Details of Unit Holding Position as on Reporting Date (%)

Sponsor	50.53%	50.52%
Insitution	16.84%	16.84%
Mutual Fund	32.00%	32.00%
Individual	0.63%	0.64%
Total	100.00%	100.00%

** The total number of unit holders are 29 as on 30 June 2026**

14.00 Unit premium reserve

Opening balance as at 01 January 2026	(13,098,700)	(13,516,683)
Add: Unit premium for the period	8,338	419,533
Less: Unit discount for the period	(6,382)	(1,550)
Closing balance as at 30 June 2026	(13,096,744)	(13,098,700)

15.00 Retained Earnings

Opening balance as at 01 January 2026	(9,142,416)	(16,681,829)
Add: Net profit/(loss) after provision for the period	25,570,702	7,936,224
Less: Dividend equalization reserve	-	(396,811)
Less: Dividend paid for the year	(7,422,898)	-
Closing balance as at 30 June 2026	9,005,388	(9,142,416)

16.00 Net Asset Value (NAV) per unit at market price

Total asset value at market price	296,393,079	278,339,002
Less: Liability for expenses	(3,216,454)	(3,267,387)
	293,176,625	275,071,615
Number of units	29,687,117	29,691,592
NAV per unit at market price	9.88	9.26

17.00 Net Asset Value (NAV) per unit at cost price

Total net asset value at market price	293,176,625	275,071,615
Add: Unrealized loss of marketable securities for the period	25,448,204	49,803,157
	318,624,830	324,874,773
Number of units	29,687,117	29,691,592
NAV per unit at cost price	10.73	10.94



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 2026 to 30 June 2026

Particulars	Amount in Taka	
	1-Jan-2026 to 30-Jun-2026	1-Jan-2025 to 30-Jun-2025
18.00 Gain/(Loss) on sale of marketable securities (Annxure-C)	(3,055,340)	(1,574,636)
19.00 Dividend income (Annxure-D)	2,291,757	3,105,708
20.00 Profit on bank deposit, MTDR and Bond (Annxure-E)	5,580,528	6,874,670
21.00 Other expenses		
Shariah board meeting expenses	15,000	56,934
DSEX shariah index expenses	59,507	54,246
G-Sec (Sukuk) auction participation fee	-	16,000
	74,507	127,180
22.00 (Provision)/Write back of provision for diminution in value of marketable securities		
Opening balance as at 01 January 2026	(49,803,157)	(46,489,744)
Add: (Provision)/Write back of provision for the period	24,354,953	(733,020)
Total unrealized loss for the period	(25,448,204)	(47,222,764)
23.00 Earnings per unit		
Net Profit / (Loss) After Provision for the Period	25,570,702	3,855,402
Number of units	29,687,117	30,190,938
Earnings Per Unit (EPU) After Provision for the Period	0.86	0.13
24.00 Gain on sale of securities		
Gain on sale of securities (Annxure-C)	(3,055,340)	(1,574,636)
Less: Profit/(Loss) not received in cash	-	-
	(3,055,340)	(1,574,636)
25.00 Dividend income received in cash		
Dividend income from investment in securities	2,291,757	3,105,708
Add: Previous year dividend receivable	891,498	2,330,663
Add: Dividend income purification	40,743	70,292
Less: Current period dividend receivable	(350,000)	(1,399,286)
	2,873,998	4,107,377
26.00 Profit on bank deposit, MTDR and Bond		
Profit on bank deposit, MTDR and Bond	5,580,528	6,874,670
Add: Previous year profit receivable on Bank, TDR & Bonds	2,413,641	2,112,152
Less: Current period profit receivable on Bank, TDR & Bonds	(913,680)	(1,108,870)
	7,080,490	7,877,952
27.00 Pre Payments and Payment made for expenses:		
Total expenses	3,601,196	3,817,320
Less: Preliminary expenses	-	(204,568)
Add: Purification against dividend income	40,743	70,292
Add: Previous year operating expenses payable (N: 27.01)	3,081,200	3,104,041
Less: Current year operating expenses payable (N: 27.02)	(2,729,001)	(2,588,102)
	3,994,138	4,198,983
27.01 Previous year Operating Expenses payable		
Current Liabilities (Previous year)	3,267,387	3,263,295
Add: Current period adjustment	65	59
Less: Advance payment of fees (Previous year)	(186,252)	(159,313)
	3,081,200	3,104,041
27.02 Current period Operating Expenses payable		
Current Liabilities (Current period)	3,216,454	3,010,370
Add: Last year adjustment	72	60
Less: Advance payment of fees (Current period)	(487,525)	(422,328)
	2,729,001	2,588,102



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 2026 to 30 June 2026

28.00 Acquisition of shares from secondary market

Acquisition of shares from secondary market (Annexure-B)
Less: Adjusted with sale of share

11,068,404	17,985,726
-	-
11,068,404	17,985,726

29.00 Proceeds from sale of shares in secondary market

Cost of sale of shares in secondary market (Annexure-C)
Less: Cost of sale not received in cash

37,997,991	21,279,333
-	-
37,997,991	21,279,333

30.00 Proceeds from issuance of units

110,343	-
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31.00 Payments made for re-purchase of units

(153,147)	(190,668)
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32.00 Dividend paid for the year

(7,422,898)	-
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33.00 Net Operating Cash Flows Per Unit (NOCFU)

Net cash inflows/(outflows) from operating activities
Number of units
Net operating cash flow per unit

2,905,010	6,211,710
29,687,117	30,190,938
0.10	0.21

34.00 Profit and Earnings Per Unit available for Distribution

Retained earnings brought forward
Add/(Less): Last year adjustment
Less: Dividend paid
Less: Transferd to dividend equalization reserve
Add: Net profit/(loss) after provision for the period
Add: Dividend equalization reserve

(9,142,416)	(16,681,829)
-	-
(7,422,898)	-
-	-
25,570,702	3,855,402
-	-
9,005,388	(12,826,427)
29,687,117	30,190,938
0.30	(0.42)

Number of Units

Per Unit Profit Available for Distribution

Events after the reporting Period

(a) The Board of Trustees in its meeting held on 27 July 2026 approved the unaudited financial statements of the fund for the period ended 30 June 2026 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 Secretary, Trustee
Investment Corporation of Bangladesh



Manager
LankaBangla Asset Management Company Limited

LankaBangla Al-Arafah Shariah Unit Fund

Investment in shares

As at 30 June 2026

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	18.00	3,600,000	1.19%	(238,573)
					3,838,573		3,600,000	1.19%	(238,573)
1	Pharmaceuticals & Chemicals	Beximco Pharmaceuticals Limited	215,000	127.52	27,415,835	140.60	30,229,000	8.52%	2,813,165
2		Marico Bangladesh Limited	7,000	2,258.84	15,811,874	2,771.20	19,398,400	4.91%	3,586,526
3		Renata PLC	16,000	921.07	14,737,123	456.00	7,296,000	4.58%	(7,441,123)
4		Renata PS	12,700	1,900.00	24,130,000	1,900.00	24,130,000	7.50%	-
					82,094,832		81,053,400	25.51%	(1,041,432)
1	Fuel & Power	United Power Generation & Distribution Company Limited	53,968	266.62	14,388,847	123.90	6,686,635	4.47%	(7,702,212)
1	Cement	LafargeHolcim Bangladesh Limited	317,210	60.07	19,053,720	56.00	17,763,760	4.47%	(7,702,212)
					19,053,720		17,763,760	5.92%	(1,289,960)
1	Food & Allied	Olympic Industries Limited	150,000	169.82	25,473,644	155.00	23,250,000	7.91%	(2,223,644)
					25,473,644		23,250,000	7.91%	(2,223,644)
1	Telecommunication	Grameenphone Limited	80,000	383.32	30,665,272	259.60	20,768,000	9.53%	(9,897,272)
					30,665,272		20,768,000	9.53%	(9,897,272)
1	Tannery Industries	Craftsman Footwear and Accessories Limited	2,577	10.00	25,770	35.40	91,226	0.01%	65,456
					25,770		91,226	0.01%	65,456
1	Miscellaneous	Berger Paints Bangladesh Limited	10,030	1,463.78	14,681,750	1,427.70	14,319,831	4.56%	(361,919)
					14,681,750		14,319,831	4.56%	(361,919)
		Grand Total			190,222,408		167,532,852	59.10%	(22,689,556)



LankaBangla Al-Arafah Shariah Unit Fund

Investment in bond

As at 30 June 2026

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	75.00	15,000,000	8.54%	(2,758,648)
Total					17,758,648		15,000,000	8.54%	(2,758,648)

Amount in Taka

Sl.No.	Investment in securities at market price	Total cost price	Total market price	Excess / (Deficit)
1	Investment in shares	190,222,408	167,532,852	(22,689,556)
	Total	190,222,408	167,532,852	(22,689,556)
1	Investment in bond	17,758,648	15,000,000	(2,758,648)
	Total	17,758,648	15,000,000	(2,758,648)
	Grand Total	207,981,056	182,532,852	(25,448,204)

Amount in Taka



LankaBangla Al-Arafah Shariah Unit Fund
Acquisition of shares from secondary market
For the Period from 01 January 2026 to 30 June 2026

Annxure-B

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Market Price Per Share	Total Market Value	Excess / (Deficit)
Bangladesh Submarine Cables PLC	10,000	142.29	1,422,928	157.50	1,575,000	152,072
Grameenphone Limited	5,000	259.33	1,296,660	259.60	1,298,000	1,340
LafargeHolcim Bangladesh Limited	167,210	49.93	8,348,815	56.00	9,363,760	1,014,945
			11,068,404		12,236,760	1,168,356

LankaBangla Al-Arafah Shariah Unit Fund
Acquisition of shares from secondary market
For the Period from 01 January 2025 to 30 June 2025

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Market Price Per Share	Total Market Value	Excess / (Deficit)
Beximco Pharmaceuticals Limited	25,000	82.69	2,067,205	86.10	2,152,500	85,295
The IBN SINA Pharmaceutical Industry PLC	46,598	296.71	13,826,173	294.10	13,704,472	(121,701)
United Power Generation & Distribution Company Limited	3,968	124.31	493,262	120.60	478,541	(14,721)
Olympic Industries Limited	3,289	152.38	501,178	153.50	504,862	3,684
KDS Accessories Limited	30,585	35.03	1,071,472	39.50	1,208,108	136,636
Berger Paints Bangladesh Limited	15	1,762.40	26,436	1,595.50	23,933	(2,503)
			17,985,726		18,072,416	86,690



LankaBangla Al-Arafah Shariah Unit Fund
Gain/(Loss) on sale of marketable securities
For the Period from 01 January 2026 to 30 June 2026

Annxure-C

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Sale Price per Share	Total Sale Value	Gain/(Loss)
The IBN SINA Pharmaceutical Industry PLC	50,000	298.32	14,916,078	305.89	15,294,427	378,349
Bangladesh Submarine Cables PLC	140,000	164.87	23,081,913	140.34	19,648,224	(3,433,689)
			37,997,991		34,942,651	(3,055,340)

LankaBangla Al-Arafah Shariah Unit Fund
Gain/(Loss) on sale of marketable securities
For the Period from 01 January 2025 to 30 June 2025

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

Dividend income

For the Period from 01 January 2026 to 30 June 2026

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
Shahjalal Islami Bank PLC	30-Apr-2026	200,000	10	2,000,000	13%	260,000	-	-	260,000
Marico Bangladesh Limited	17-Feb-2026	7,000	10	70,000	475%	332,500	0.04900	16,293	316,207
Marico Bangladesh Limited	1-Jun-2026	7,000	10	70,000	500%	350,000	0.04900	17,150	332,850
LafargeHolcim Bangladesh Limited	9-Apr-2026	250,000	10	2,500,000	22%	550,000	0.00640	3,520	546,480
Grameenphone Limited	3-Mar-2026	80,000	10	800,000	105%	840,000	0.00450	3,780	836,220
				5,440,000		2,332,500		40,743	2,291,757

LankaBangla Al-Arafah Shariah Unit Fund

Dividend income

For the Period from 01 January 2025 to 30 June 2025

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
Marico Bangladesh Limited	23-Feb-2025	7,000	10.00	70,000	440%	308,000	0.03830	11,796	296,204
Marico Bangladesh Limited	26-May-2025	7,000	10.00	70,000	1950%	1,365,000	0.03830	52,280	1,312,720
LafargeHolcim Bangladesh Limited	9-Apr-2025	120,000	10.00	1,200,000	19%	228,000	0.00210	478	227,522
Grameenphone Limited	26-Feb-2025	75,000	10.00	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

Profit on Bank deposit, MTDR and Bond

For the Period from 01 January 2026 to 30 June 2026

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 Branch	201220001301	MSND	5.50%	325,561
2				201220001918	MSND (Dividend)	2.50%	12,496
Total							338,057

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	Mohakhali Branch	1261310021479	19,000,000	10.75%	235,790
2				1261370000348	20,000,000	11.00%	602,740
3				1261370000348	20,000,000	10.50%	80,548
4		DBH Finance PLC	Gulshan Branch	'27100013342	7,250,000	11.00%	304,235
5		Dhaka Bank PLC	IBB Motijheel	2147980000154	20,000,000	11.00%	910,472
Total							2,133,785

Coupon on Non Listed Government Treasury Bond

SI No.	Name of Corporate Bond	Type	Quantity of Bond	Face Value	Total Amount	Rate %	Amount in Taka
1	7Y-RDIRWSP-Sukuk	Non-Listed	3,200	10,000	32,000,000	10.50%	1,761,009
2	7Y-CIBRR-1-SED-Sukuk-1		2,500	10,000	25,000,000	10.40%	341,918
3	7Y-CIBRR-1-SED-Sukuk-2		1,100	10,000	11,000,000	10.40%	87,759
Total							2,190,686

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	4.59%	918,000
Total					918,000
Grand Total					5,580,528

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

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%	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
4				1261310015203	20,000,000	11.50%	567,123
5				1261310015203	20,000,000	11.00%	343,562
6				1261320003763	20,000,000	12.00%	1,073,445
7		Pubali Bank PLC	B A C I Branch	532210425374	30,000,000	10.75%	1,095,616
8		DBH Finance PLC	Gulshan	27100012380	25,000,000	10.71%	665,033
9				27100012380	25,000,000	11.00%	429,452
10				'27100013342	7,250,000	11.00%	96,137
11		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

Dividend Receivables

As at 30 June 2026

Annxure-F

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend
Marico Bangladesh Limited	1-Jun-2026	7,000	10	70,000	500%	350,000
						350,000

LankaBangla Al-Arafah Shariah Unit Fund

Dividend Receivables

As at 31 December 2025

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend
Renata PLC	17-Nov-2025	16,000	10	160,000	55%	88,000
United Power Generation & Distribution Company Ltd.	17-Nov-2025	53,968	10	539,680	65%	350,792
Craftsman Footwear and Accessories Limited	16-Nov-2025	2,577	10	25,770	10.50%	2,706
Olympic Industries PLC.	17-Nov-2025	150,000	10	1,500,000	30%	450,000
						891,498

