

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 September 2026

Particulars	Notes	Amount in Taka	
		30-Sep-2026	31-Dec-2025
A. Assets			
Investments (at market price)	6.00	184,300,258	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	10,000,100	46,250,000
Advance, deposit and prepayments	9.00	483,915	186,252
Other receivables	10.00	3,949,369	3,305,139
Cash and cash equivalents	11.00	27,058,072	11,490,128
Total Assets		293,791,714	278,339,002
B. Liabilities			
Liability for expenses	12.00	1,995,822	3,267,387
Total Liabilities		1,995,822	3,267,387
C. Net Assets (A-B)		291,795,892	275,071,615
D. Owners' Equity			
Unit capital fund	13.00	296,822,430	296,915,920
Unit premium reserve	14.00	(13,095,087)	(13,098,700)
Retained earnings	15.00	7,671,738	(9,142,416)
Dividend equalization reserve		396,811	396,811
Total		291,795,892	275,071,615
Net Asset Value (NAV) Per Unit			
At market price	16.00	9.83	9.26
At cost price	17.00	10.78	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

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 September 2026

Particulars	Notes	Amount in Taka			
		1-Jan-2026 to 30-Sep-2026	1-Jan-2025 to 30-Sep-2025	1-Jul-2026 to 30-Sep-2026	1-Jul-2025 to 30-Sep-2025
Revenue					
Gain/(loss) on sale of marketable securities	18.00	(5,159,721)	(1,269,585)	(2,104,381)	305,051
Dividend income	19.00	5,154,232	4,550,415	2,862,475	1,444,707
Profit on bank deposit, MTDR and Bond	20.00	8,191,388	8,852,740	2,610,859	1,978,068
		8,185,899	12,133,570	3,368,953	3,727,826
Less : Operating Expenses					
Management fees		4,331,223	4,226,404	1,491,346	1,464,690
Trustee fees		320,930	310,450	111,326	108,662
Custodian fees		301,376	284,835	101,745	101,187
BSEC annual fees		214,698	191,094	73,626	71,704
Amortization of preliminary and issue expenses		-	204,568	-	-
Advertisement and publication expenses		24,000	139,600	-	61,600
CDBL settlement and demat charges		5,794	7,609	50	2,000
CDBL fees		34,407	34,406	11,595	11,595
Bank charges and excise duty		84,050	113,534	100	920
BO account maintenance fees		600	-	600	-
Other expenses	21.00	124,754	176,472	50,247	49,292
Total Expenses		5,441,832	5,688,972	1,840,635	1,871,650
Profit/(Loss) Before Provision for the Period		2,744,067	6,444,598	1,528,318	1,856,176
Add/(Less): (Provision)/write back of provision for the period	22.00	21,492,985	13,931,956	(2,861,968)	14,664,976
Net Profit/(Loss) After Provision for the Period		24,237,052	20,376,554	(1,333,650)	16,521,152
Earnings Per Unit (EPU) After Provision for the Period	23.00	0.82	0.69	(0.04)	0.56

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

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 September 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	187,350	-	-	-	187,350
Unit fund surrender for the period	(280,840)	-	-	-	(280,840)
Unit premium for the period	-	10,646	-	-	10,646
Unit discount for the period	-	(7,033)	-	-	(7,033)
Net profit/(loss) after provision for the period	-	-	24,237,052	-	24,237,052
Dividend paid	-	-	(7,422,898)	-	(7,422,898)
Closing balance as at 30 September 2026	296,822,430	(13,095,087)	7,671,738	396,811	291,795,892

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 2025 to 30 September 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	(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 September 2025	296,909,380	(13,098,830)	3,694,725	-	287,505,275

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

Asset Manager: LankaBangla Asset Management Company Limited

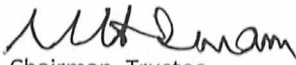
Statement of Cash Flows (Unaudited)

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

For the Period from 01 January 2026 to 30 September 2026

Particulars	Notes	Amount in Taka	
		1-Jan-2026 to 30-Sep-2026	1-Jan-2025 to 30-Sep-2025
A. Cash Flows from Operating Activities			
Gain on sale of securities	24.00	(5,159,721)	(1,269,585)
Dividend income received in cash	25.00	5,090,573	6,980,665
Profit on bank deposit, MTDR and Bond	26.00	7,676,910	9,181,459
Pre Payments and Payment made for expenses	27.00	(7,077,157)	(7,246,386)
Net Cash Flows from/(used in) Operating Activities		530,605	7,646,153
B. Cash Flows from Investing Activities			
Acquisition of shares from secondary market	28.00	(26,723,966)	(42,955,280)
Proceeds from sale of shares in secondary market	29.00	49,024,177	25,513,905
Investment in G-Sec -Sukuk Bond		(36,000,000)	(32,000,000)
Investment in MTDR		(10,000,100)	-
Investment return from MTDR		46,250,000	32,750,000
Net Cash Flows from/(used in) Investing Activities		22,550,111	(16,691,375)
C. Cash Flows from Financing Activities			
Proceeds from issuance of units	30.00	180,332	-
Payments made for re-purchase of units	31.00	(270,206)	(4,795,668)
Dividend paid	32.00	(7,422,898)	-
Net Cash Flows from/(used in) Financing Activities		(7,512,772)	(4,795,668)
D. Net Cash Inflows/Outflows for the period (A+B+C)		15,567,944	(13,840,890)
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)		27,058,072	24,690,575
Net Operating Cash Flows Per Unit (NOCFU)	33.00	0.02	0.26

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

Notes to the Financial Statements

As at 30 September 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 September 2026

Particulars	Amount in Taka	
	30-Sep-2026	31-Dec-2025
6.00 Investments (at market price)		
Investment in shares (Annexure-A)	178,934,363	173,707,483
Investment in bond (Annexure-A)	5,365,895	11,400,000
	184,300,258	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)	10,000,100	19,000,000
Dhaka Bank PLC (IBB Motijheel)	-	20,000,000
DBH Finance PLC (Gulshan Branch)	-	7,250,000
	10,000,100	46,250,000
9.00 Advance, deposit and prepayments		
Advance		
Annual fees-BSEC	218,477	141,070
Annual fees-Trustee	116,240	-
Annual fees-DSE (Shariah Index)	65,096	34,849
Annual fees-CDBL	21,929	10,333
Coupon on CIBRR-1	62,173	-
	483,915	186,252
10.00 Other receivables		
Accrued profit on bank deposit-MSND	199,570	20,617
Accrued profit on bank deposit-MSND-Dividend	10,632	111
Accrued profit on MTDR	123,563	2,097,528
Accrued coupon on 7Y-RDIRWSP-Sukuk	1,220,984	295,385
Accrued coupon on 7Y-CIBRR-1-SED-Sukuk	997,260	-
Accrued coupon on 7Y-CIBRR-2-SED-Sukuk	376,110	-
Dividend Receivable (Annxure-F)	1,021,250	891,498
	3,949,369	3,305,139
11.00 Cash and cash equivalents		
Main Bank Accounts (N:11.01)	26,693,265	11,289,615
Dividend Bank Accounts (N:11.02)	57,529	55,727
CD Bank Accounts (N:11.03)	129,982	24,225
DP Bank Accounts (N:11.04)	177,296	120,561
Brokerage Accounts (N:11.05)	-	-
	27,058,072	11,490,128
11.01 Bank accounts (Main):		
Al-Arafah Islami Bank PLC. (Banani Branch)-A/C No. 0201220001301	26,693,265	11,289,615
11.02 Bank accounts (Dividend):		
Al-Arafah Islami Bank PLC. (Banani Branch)-A/C No. 0201220001918	57,529	55,727
11.03 Bank account (CD):		
Al-Arafah Islami Bank PLC. (Banani Branch)-A/C No. 0201020016395	129,982	24,225
11.04 Bank account (DP):		
Al-Arafah Islami Bank PLC. (Banani Branch)-A/C-No-0201220002425	177,296	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 September 2026

Particulars	Amount in Taka	
	30-Sep-2026	31-Dec-2025
12.00 Liability for expenses		
Management fees	1,491,346	2,870,166
Custodian fees	303,481	205,079
Trustee fees	-	1,987
Selling agents' commission	546	546
Audit fees	-	45,000
Advertisement and publication expenses	-	13,200
Dividend purification	200,373	131,337
Unclaimed dividend account	-	-
Other payable	76	72
	1,995,822	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 18,735 units of Tk. 10 each	187,350	26,540
Less: Surrendered of 28,084 units of Tk. 10 each	(280,840)	(5,233,520)
Closing balance as at 30 September 2026	296,822,430	296,915,920
Details of Unit Holding Position as on Reporting Date (%)		
Sponsor	50.54%	50.52%
Institution	16.85%	16.84%
Mutual Fund	32.00%	32.00%
Individual	0.61%	0.64%
Total	100.00%	100.00%
** The total number of unit holders are 29 as on 30 September 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	10,646	419,533
Less: Unit discount for the period	(7,033)	(1,550)
Closing balance as at 30 September 2026	(13,095,087)	(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	24,237,052	7,936,224
Less: Dividend equalization reserve	-	(396,811)
Less: Dividend paid for the year	(7,422,898)	-
Closing balance as at 30 September 2026	7,671,738	(9,142,416)
16.00 Net Asset Value (NAV) per unit at market price		
Total asset value at market price	293,791,714	278,339,002
Less: Liability for expenses	(1,995,822)	(3,267,387)
	291,795,892	275,071,615
Number of units	29,682,243	29,691,592
NAV per unit at market price	9.83	9.26
17.00 Net Asset Value (NAV) per unit at cost price		
Total net asset value at market price	291,795,892	275,071,615
Add: Unrealized loss of marketable securities for the period	28,310,172	49,803,157
	320,106,065	324,874,773
Number of units	29,687,117	29,691,592
NAV per unit at cost price	10.78	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 September 2026

Particulars	Amount in Taka	
	1-Jan-2026 to 30-Sep-2026	1-Jan-2025 to 30-Sep-2025
18.00 Gain/(Loss) on sale of marketable securities (Annxure-C)	(5,159,721)	(1,269,585)
19.00 Dividend income (Annxure-D)	5,154,232	4,550,415
20.00 Profit on bank deposit, MTDR and Bond (Annxure-E)	8,191,388	8,852,740
21.00 Other expenses		
Shariah board meeting expenses	35,000	75,979
DSEX shariah index expenses	89,754	84,493
G-Sec (Sukuk) auction participation fee	-	16,000
	124,754	176,472
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	21,492,985	13,931,956
Total unrealized loss for the period	(28,310,172)	(32,557,788)
23.00 Earnings per unit		
Net Profit / (Loss) After Provision for the Period	24,237,052	20,376,554
Number of units	29,682,243	29,690,938
Earnings Per Unit (EPU) After Provision for the Period	0.82	0.69
24.00 Gain on sale of securities		
Gain on sale of securities (Annxure-C)	(5,159,721)	(1,269,585)
Less: Profit /(Loss) not received in cash	-	-
	(5,159,721)	(1,269,585)
25.00 Dividend income received in cash		
Dividend income from investment in securities	5,154,232	4,550,415
Add: Previous period dividend receivable	891,498	2,330,663
Add: Dividend income purification	66,093	99,587
Less: Current period dividend receivable	(1,021,250)	-
	5,090,573	6,980,665
26.00 Profit on bank deposit, MTDR and Bond		
Profit on bank deposit, MTDR and Bond	8,191,388	8,852,740
Add: Previous period profit receivable on Bank, TDR & Bonds	2,413,641	2,112,152
Less: Current period profit receivable on Bank, TDR & Bonds	(2,928,119)	(1,783,433)
	7,676,910	9,181,459
27.00 Pre payments and payment made for expenses:		
Total expenses	5,441,832	5,688,972
Less: Preliminary expenses	-	(204,568)
Add: Purification against dividend income	66,093	99,587
Add: Previous year operating expenses payable (N: 27.01)	3,081,211	3,104,041
Less: Current year operating expenses payable (N: 27.02)	(1,511,979)	(1,441,646)
	7,077,157	7,246,386
27.01 Previous period operating expenses payable		
Current Liabilities (previous period)	3,267,387	3,263,295
Add: Current period adjustment	76	59
Less: Advance payment of fees (previous period)	(186,252)	(159,313)
	3,081,211	3,104,041
27.02 Current period operating expenses payable		
Current Liabilities (current period)	1,995,822	1,845,028
Add: Last year adjustment	72	60
Less: Advance payment of fees (current period)	(483,915)	(403,442)
	1,511,979	1,441,646



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 September 2026

Particulars	Amount in Taka	
	1-Jan-2026 to 30-Sep-2026	1-Jan-2025 to 30-Sep-2025
28.00 Acquisition of shares from secondary market		
Acquisition of shares from secondary market (Annexure-B)	26,723,966	42,955,280
Less: Adjusted with sale of share	-	-
	<u>26,723,966</u>	<u>42,955,280</u>
29.00 Proceeds from sale of shares in secondary market		
Cost of sale of shares in secondary market (Annexure-C)	49,024,177	25,513,905
Less: Cost of sale not received in cash	-	-
	<u>49,024,177</u>	<u>25,513,905</u>
30.00 Proceeds from issuance of units	<u>180,332</u>	<u>-</u>
31.00 Payments made for re-purchase of units	<u>(270,206)</u>	<u>(4,795,668)</u>
32.00 Dividend paid for the year	<u>(7,422,898)</u>	<u>-</u>
33.00 Net Operating Cash Flows Per Unit (NOCFU)		
Net cash inflows/(outflows) from operating activities	530,605	7,646,153
Number of units	29,682,243	29,690,938
Net operating cash flow per unit	<u>0.02</u>	<u>0.26</u>
34.00 Profit and Earnings Per Unit available for Distribution		
Retained earnings brought forward	(9,142,416)	(16,681,829)
Add/(Less): Last year adjustment	-	-
Less: Dividend paid	(7,422,898)	-
Less: Transferd to dividend equalization reserve	-	-
Add: Net profit/(loss) after provision for the period	24,237,052	20,376,554
Add: Dividend equalization reserve	-	-
	<u>7,671,738</u>	<u>3,694,725</u>
Number of Units	29,682,243	29,690,938
Per Unit Profit Available for Distribution	<u>0.26</u>	<u>0.12</u>

Events after the reporting Period

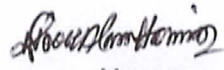
(a) The Board of Trustees in its meeting held on 14 October 2026 approved the unaudited financial statements of the fund for the period ended 30 September 2026 and authorized the same for issue.

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 September 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	17.50	3,500,000	1.19%	(338,573)
					3,838,573		3,500,000	1.19%	(338,573)
1	Pharmaceuticals & Chemicals	Beximco Pharmaceuticals Limited	215,000	127.52	27,415,835	147.60	31,734,000	8.51%	4,318,165
2		Marico Bangladesh Limited	10,000	2,399.90	23,998,957	2,669.40	26,694,000	7.45%	2,695,043
3		Renata PLC	16,000	921.07	14,737,122	453.40	7,254,400	4.58%	(7,482,722)
4		Renata PS	12,700	1,900.00	24,130,000	1,900.00	24,130,000	7.49%	-
					90,281,914		89,812,400	28.03%	(469,514)
1	Fuel & Power	United Power Generation & Distribution Company Limited	53,968	266.62	14,388,847	114.30	6,168,542	4.47%	(8,220,305)
					14,388,847		6,168,542	4.47%	(8,220,305)
1	Cement	LafargeHolcim Bangladesh Limited	317,210	60.07	19,053,720	52.50	16,653,525	5.92%	(2,400,195)
					19,053,720		16,653,525	5.92%	(2,400,195)
1	Food & Allied	Olympic Industries Limited	150,000	169.82	25,473,644	143.20	21,480,000	7.91%	(3,993,644)
					25,473,644		21,480,000	7.91%	(3,993,644)
1	Telecommunication	Grameenphone Limited	80,000	383.32	30,665,272	241.60	19,328,000	9.52%	(11,337,272)
					30,665,272		19,328,000	9.52%	(11,337,272)
1	Miscellaneous	Berger Paints Bangladesh Limited	15,030	1,473.73	22,150,230	1,463.20	21,991,896	6.88%	(158,334)
					22,150,230		21,991,896	6.88%	(158,334)
		Grand Total			205,852,200		178,934,363	63.91%	(26,917,837)



LankaBangla Al-Arafah Shariah Unit Fund

Investment in bond

As at 30 September 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 Assets at Cost	Excess / (Deficit)
1	Corporate Bond	Beximco Green Sukuk Al Istisna'a	76,112	88.79	6,758,230	70.50	5,365,895	2.10%	(1,392,335)
		Total			6,758,230		5,365,895	2.10%	(1,392,335)

Sl.No.	Investment in securities at market price	Total cost price	Total market price	Excess / (Deficit)
1	Investment in shares	205,852,200	178,934,363	(26,917,837)
	Total	205,852,200	178,934,363	(26,917,837)
1	Investment in bond	6,758,230	5,365,895	(1,392,335)
	Total	6,758,230	5,365,895	(1,392,335)
	Grand Total	212,610,430	184,300,258	(28,310,172)



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

Annxure-B

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Market Price Per Share	Total Market Value	Excess / (Deficit)
Marico Bangladesh Limited	5,000	1,493.70	7,468,480	2,669.40	13,347,000	5,878,520
Bangladesh Submarine Cables PLC	10,000	142.29	1,422,928	146.70	1,467,000	44,072
Grameenphone Limited	5,000	259.33	1,296,660	241.60	1,208,000	(88,660)
LafargeHolcim Bangladesh Limited	167,210	49.93	8,348,815	52.50	8,778,525	429,710
Berger Paints Bangladesh Limited	3,000	2,729.03	8,187,083	1,463.20	4,389,600	(3,797,483)
			26,723,966		29,190,125	2,466,159

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

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
			42,955,280		45,444,702	2,489,422



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

Annexure-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)
Craftsman Footwear and Accessories Limited	2,577	10.00	25,770	34.41	88,684	62,914
Beximco Green Sukuk Al Istisna'a	123,888	88.79	11,000,416	71.30	8,833,121	(2,167,295)
			49,024,177		43,864,456	(5,159,721)

LankaBangla Al-Arafah Shariah Unit Fund
Gain/(Loss) on sale of marketable securities
For the Period from 01 January 2025 to 30 September 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)
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
Dividend income
For the Period from 01 January 2026 to 30 September 2026

Annxure-D

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend	DP Ratio	Purification Amount	Cash Dividend after
Shahjalal Islami Bank PLC	30-Apr-2026	200,000	10	2,000,000	13%	260,000	-	-	260,000
Beximco Pharmaceuticals PLC	2-Aug-2026	215,000	10.00	2,150,000	47.5%	1,021,250	0.00040	409	1,020,842
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
Marico Bangladesh Limited	27-Aug-2026	10,000	10.00	100,000	500%	500,000	0.02210	11,050	488,950
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
Grameenphone Limited	12-Aug-2026	80,000	10.00	800,000	105%	840,000	0.00400	3,360	836,640
Berger Paints Bangladesh Limited	7-Jul-2026	10,030	10.00	100,300	525%	526,575	0.02000	10,532	516,043
				8,590,300		5,220,325		66,093	5,154,232

LankaBangla Al-Arafah Shariah Unit Fund
Dividend income
For the Period from 01 January 2025 to 30 September 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	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

Profit on Bank deposit, MTDR and Bond

For the Period from 01 January 2026 to 30 September 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%	525,132
2				201220001918	MSND (Dividend)	2.50%	13,071
Total							538,203

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 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%	579,415
4				1261370002765	10,000,100	10.25%	123,563
5		DBH Finance PLC	Gulshan Branch	'27100013342	7,250,000	11.00%	304,235
6		Dhaka Bank PLC	IBB Motijheel	2147980000154	20,000,000	11.00%	910,472
Total							2,756,215

Coupon on Non Listed Government Treasury Bond

Sl 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%	2,605,600
2	7Y-CIBRR-1-SED-Sukuk-1		2,500	10,000	25,000,000	10.40%	997,260
3	7Y-CIBRR-1-SED-Sukuk-2		1,100	10,000	11,000,000	10.40%	376,110
Total							3,978,970

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	4.59%	918,000
Total					918,000
Grand Total					8,191,388

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

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 Branch	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
4				1261310015203	20,000,000	11.50%	567,123
5				1261310015203	20,000,000	11.00%	561,096
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%	707,204
10				27100012380	25,000,000	11.00%	421,918
11				'27100013342	7,250,000	11.00%	297,152
12		Dhaka Bank PLC	IBB Motijheel	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

Dividend Receivables

As at 30 September 2026

Annxure-F

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend
Beximco Pharmaceuticals PLC	2-Aug-2026	215,000	10.00	2,150,000	47.5%	1,021,250
						1,021,250

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

