

# HFAML-ACME EMPLOYEES' UNIT FUND

## Statement of Financial Position

As on June 30, 2022

		Amount in BDT	
Particulars	Notes	30-Jun-22	30-Jun-21
<b>Assets</b>			
<b>Non Current Assets</b>			
Preliminary & Issue Expenses	Note: 1	15,77,881	21,45,947
<b>Total Non Current Assets</b>		<b>15,77,881</b>	<b>21,45,947</b>
<b>Current Assets</b>			
Investment in Securities	Note: 2	15,00,81,274	15,46,46,858
Applications for IPO Share	Note: 3	1,50,00,000	-
Accounts Receivable	Note: 4	34,62,207	66,61,963
Investment in FDR	Note: 5	1,58,05,090	53,82,969
Prepaid Expenses	Note: 6	1,90,319	79,581
Other Asset	Note: 7	-	-
Provision for Unrealized gain		-	1,34,976
Cash & Cash Equivalents	Note: 8	89,76,010	1,66,70,647
<b>Total Current Assets</b>		<b>19,35,14,900</b>	<b>18,35,76,994</b>
<b>Total Assets</b>		<b>19,50,92,780</b>	<b>18,57,22,940</b>
<b>Liabilities &amp; Equity</b>			
<b>Liabilities</b>			
Accounts Payable	Note: 12	62,245	10,08,112
Provision for diminution in value of Investments	Note: 13	-	-
<b>Total Liabilities</b>		<b>62,245</b>	<b>10,08,112</b>
<b>Equity</b>			
Capital Fund	Note: 9	16,84,51,076	15,04,34,739
Fair Value Reserve for share value fluctuation	Note: 10	-	-
Retained Earnings	Note: 11	2,65,79,460	3,42,80,089
<b>Total Equity</b>		<b>19,50,30,535</b>	<b>18,47,14,828</b>
<b>Total Liabilities &amp; Equity</b>		<b>19,50,92,780</b>	<b>18,57,22,940</b>
<b>NAV at Cost Price</b>		<b>21,78,98,633</b>	<b>18,47,14,828</b>
<b>NAV at Market Price</b>		<b>19,50,30,536</b>	<b>18,47,14,828</b>
<b>NAV per Unit (Cost)</b>		<b>13.01</b>	<b>12.23</b>
<b>NAV per Unit (Market)</b>		<b>11.65</b>	<b>12.23</b>
<b>No. of Unit</b>		<b>1,67,42,414</b>	<b>1,50,98,313</b>

Sr. Executive

HF Asset Management Limited

Chief Operating Officer

HF Asset Management Limited

MD & CEO

HF Asset Management Limited


Chairman

Trustee Committee, ICB

**HFAML-ACME EMPLOYEES' UNIT FUND**  
Statement of Profit or Loss and Other Comprehensive Income  
For the Period Ended on June 30, 2022

Amount In BDT

Particulars	Notes	01-April-2022 to 30-June-2022	01-April-2021 to 30-June-2021	01-Jan-2022 to 30-June-2022	01-Jan-2021 to 30-June-2021
<b>Income</b>					
Gain on sale of securities	Note: 14	64,74,306	88,16,358	1,06,17,142	2,74,46,314
Dividend Income	Note: 15	18,95,422	12,48,530	29,24,132	20,70,634
Interest Income	Note: 16	1,82,089	4,34,844	7,39,757	9,72,263
<b>Total Income</b>		<b>85,51,817</b>	<b>1,04,99,731</b>	<b>1,42,81,030</b>	<b>3,04,89,211</b>
<b>Expenses</b>					
BSEC Annual Fee		51,338	59,166	1,02,113	1,00,285
Trustee Fee		34,514	49,722	69,507	98,898
Custodian Fee		30,509	28,844	60,907	59,647
CDBL Fees		9,273	-	9,273	-
CDBL Charges		10,729	11,836	26,439	27,271
CDBL Data Connectivity Charges		10,350	10,350	20,700	17,250
Advertisement & Publication Expenses		61,422	9,000	81,672	35,338
IPO Expenses		3,000	3,000	8,000	20,000
Management Fee		9,66,406	9,22,083	19,46,770	18,27,213
Bank Charges & Excise Duty		3,918	4,898	11,814	19,203
Amortization of Preliminary Expenses		1,42,016	1,42,016	2,84,033	2,84,033
Other Expenses		-	28,749	-	30,317
<b>Total Expenses</b>		<b>13,23,475</b>	<b>12,69,663</b>	<b>26,21,227</b>	<b>25,19,453</b>
<b>Profit before provision for the Period</b>		<b>72,28,342</b>	<b>92,30,068</b>	<b>1,16,59,804</b>	<b>2,79,69,758</b>
Write back/(provision) for diminution in value of investment		(71,66,569)	1,33,63,526	(1,25,28,337)	42,30,503
<b>Net Profit/(Loss) for the Period</b>		<b>61,773</b>	<b>2,25,93,594</b>	<b>(8,68,533)</b>	<b>3,22,00,261</b>
<b>Other Comprehensive Income</b>		-	<b>1,34,976</b>	-	<b>1,34,976</b>
<b>Total Comprehensive Income</b>		<b>61,773</b>	<b>2,27,28,570</b>	<b>(8,68,533)</b>	<b>3,23,35,237</b>
<b>No. of Units</b>		<b>1,67,42,414</b>	<b>1,50,98,312</b>	<b>1,67,42,414</b>	<b>1,50,98,312</b>
<b>Earnings Per Unit</b>		<b>0.00</b>	<b>1.51</b>	<b>(0.05)</b>	<b>2.13</b>

  
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# HFAML-ACME EMPLOYEES' UNIT FUND


Statement of Changes in Equity  
For the Period ended on June 30, 2022

(Restated)  
Amount in BDT

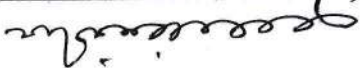
Particulars	Capital Fund	Retained Earnings	Fair Value Reserve for share value of fluctuation	Total Equity
Beginning Balance	14,71,41,899	5,87,94,773	-	20,59,36,672
Fund Collected/(Redeemed) during the Period	2,13,09,177			2,13,09,177
Net Profit/(Loss)		(8,68,533)		(8,68,533)
Adjustment for diminution in value of Investment		-	-	-
Dividend Paid		(3,13,46,780)		(3,13,46,780)
Balance as on June 30, 2022	16,84,51,076	2,65,79,460	-	19,50,30,536

Statement of Changes in Equity  
For the period ended on June 30, 2021

Particulars	Capital Fund	Retained Earnings	Fair Value Reserve for share value of fluctuation	Total Equity
Beginning Balance	14,96,50,735	1,69,74,811	-	16,66,25,546
Fund Collected/(Redeemed) during the Period	7,84,004	-	-	7,84,004
Net Profit/(Loss)	-	3,22,00,261	-	3,22,00,261
Provision for Unrealized gain		1,34,976		1,34,976
Dividend Paid	-	(1,50,29,958)	-	(1,50,29,958)
Balance as on June 30, 2021	15,04,34,739	3,42,80,089	-	18,47,14,828

  
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# HFAML-ACME EMPLOYEES' UNIT FUND

## Cash Flow Statement

For the Period Ended on June 30, 2022

Particulars	Notes	01-Jan-2022 to 30-June-2022	01-Jan-2021 to 30-June-2021
<b>Cash Flow form Operating Activities</b>		<b>(18,54,872)</b>	<b>75,54,386</b>
Dividend Income Received		41,06,709	32,80,959
Interest Income Received		9,19,993	8,81,565
Payment for Investment in Marketable Securities		(3,17,29,979)	(3,88,05,521)
Investment in IPO Shares		6,70,500	(78,66,130)
Investment in FDR		35,00,863	(2,31,803)
Received from Sale of Marketable Securities		2,91,42,380	5,33,88,696
Payment for Expenses		(84,65,338)	(30,93,380)
<b>Cash Flow from Investing Activities</b>		<b>-</b>	<b>-</b>
Payment for Preliminary & Issue Expenses		-	-
<b>Cash Flow from Financing Activities</b>		<b>(1,00,07,629)</b>	<b>(1,33,70,507)</b>
Unit Sale		2,41,16,106	77,490
Dividend Paid		(2,66,36,935)	(1,27,81,627)
Unit Repurchase		(74,86,800)	(6,66,371)
<b>Total Cash Flow for the Period</b>		<b>(1,18,62,501)</b>	<b>(58,16,122)</b>
<b>Beginning Cash &amp; Cash Equivalent</b>		<b>2,08,38,511</b>	<b>2,24,86,769</b>
<b>Closing Cash &amp; Cash Equivalent</b>		<b>89,76,010</b>	<b>1,66,70,647</b>

Net operating cash flow per Unit (NOCFPU)

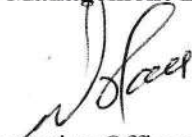
(0.11)

0.45



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