### HFAML-ACME EMPLOYEES' UNIT FUND Statement of Financial Position As on September 30, 2021

Amount in BDT

Particulars	Notes	30-Sep-21	30-Sep-20
Assets			
Non Current Assets			
Preliminary & Issue Expenses	Note: 1	2,003,930	2,615,961
<b>Total Non Current Assets</b>		2,003,930	2,615,961
Current Assets			
Investment in Securities-at cost	Note: 2	173,853,729	122,746,300
Accounts Receivable	Note: 3	1,312,103	3,284,019
Investment in FDR	Note: 4	5,602,017	16,228,714
Prepaid Expenses	Note: 5	119,588	75,442
Other asset	Note: 6	· ·	30,158
Cash & Cash Equivalents	Note: 7	19,175,964	10,334,457
Total Current Assets		200,063,400	152,699,090
Total Assets		202,067,331	155,315,051
Equity & Liabilities			
Equity			
Unit Capital	Note: 8	146,689,281	138,426,505
Retained Earnings	Note: 9	53,673,082	800,040
Total Equity		200,362,364	139,226,545
Liabilities			Will ac
Accounts Payable	Note: 10	1,704,967	76,590
Provision for diminution in value of Investment	Note: 11	- 1	16,011,915
Total Liabilities		1,704,967	16,088,506
Total Equity & Liabilities		202,067,331	155,315,051
NAV at Cost Price	Note: 15	200,362,363	155,238,461
NAV at Market Price	Note: 16	216,286,572	139,226,545
NAV per Unit (Cost)	Note: 15	13.51	11.17
NAV per Unit (Market)	Note: 16	14.58	10.02
No. of Unit		14,834,317	13,898,753

<sup>\*</sup>The annexed notes 1-18 form an integral part of these financial statements.

Sr. Executive

HF Asset Management Limited

Chief Operating Officer
HF Asset Management Limited

Managing Director & CEO

HF Asset Management Limited

Chairman

## HFAML-ACME EMPLOYEES' UNIT FUND

Statement of Profit or Loss and Others Comprehensive Income For the Period Ended on September 30, 2021

Amount in BDT

Particulars	Notes	01-July-2021 to 30-Sep-2021	01-July-2020 to 30-Sep-2020	01-Jan-2021 to 30-Sep-2021	01-Jan-2020 to 30-Sep-2020
ncome Capital Gain Dividend Income Interest Income Fotal Income	Note: 12 Note: 13 Note: 14	18,089,892 2,269,831 632,172 <b>20,991,896</b>	9,951,774 1,268,108 654,039 11,873,921	45,536,206 4,340,465 1,604,435 51,481,107	10,756,259 2,121,044 1,960,971 14,838,274
Expenses  BSEC Annual Fee Trustee Fee Custodian Fee CDBL Charges CDBL Data Connectivity Charge IPO Subscription Fee to DSE BO A/C maintenance Charge Management Fee Publication Expenses Bank Charge & Excise Duty Amortization of Preliminary Expenses Other Expenses		33,237 78,940 33,686 25,838 10,350 6,000 1,800 1,092,967 34,840 4,253 142,016	718,339 23,640 3,243 127,361 5,653	133,522 177,838 93,333 53,109 27,600 26,000 1,800 2,920,180 70,178 23,455 426,049 30,317 3,983,380	
Total Expenses  Total Income Before Provision		19,527,969		47,497,727	11,891,815
Provision write back against Marketable Investment		_	(11,729,158	4,230,503	(11,630,246)
Net Profit for the Period		19,527,96	9 (862,265	51,728,230	261,568

Other Comprehensive Income (Unrealized Gain)

15,924,209

No. of Units

14,834,317

13,898,753

14,834,317

13,898,753

Earning Per Unit (EPU)

Note: 17

1.35

(0.06)

3.49

0.02

\*The annexed notes 1-18 form an integral part of these financial statements.

Sr. Executive HF Asset Management

Chief Operating Officer
HF Asset Management Limited

Managing Director & CEO HF Asset Management Limited

Chairman

# HFAML-ACME EMPLOYEES' UNIT FUND

## Statement of Changes in Equity For the Period Ended on September 30, 2021

Amount in BDT

Particulars	Unit Capital	Retained Earnings	Total Equity 166,625,546	
	149,650,735	16,974,811		
Balance as on January 01, 2021	The state of the s		(2,961,454)	
Unit Capital	(2,961,454)	61 729 220	51,728,230	
Add: Net Profit for the period	*	51,728,230		
Less: Dividend Paid	-	(15,029,958)		
Balance as on September 30, 2021	146,689,281	53,673,082	200,362,363	

# HFAML ACME EMPLOYEES' UNIT FUND

Statement of Changes in Equity

For the Period ended on September 30, 2020

Amount in BDT

Particulars	Unit Capital	Retained Earnings	<b>Total Equity</b>
	135,333,075	12,721,204	148,054,279
Balance as on January 01, 2020	3,093,430		3,093,430
Unit Capital	3,093,430	261,568	261,568
Add: Net Profit for the period		(12,182,732)	(12,182,732)
Less: Dividend Paid	120 127 505	800,040	139,226,545
Palance as on Sentember 30, 2020	138,426,505	300,040	

\*The annexed notes 1-18 form an integral part of these financial statements.

Sr. Executive

HF Asset Management Limited

Chief Operating Officer

HF Asset Management Limited

Managing Director & CEO

HF Asset Management Limited

Chairman

#### HFAML-ACME EMPLOYEES' UNIT FUND Statement of Cash Flows For the Period Ended on September 30, 2021

Particulars	Notes	01-July-2021 to 30-Sep-2021	01-July-2020 to 30-Sep-2020	01-Jan-2021 to 30- Sep-2021	01-Jan-2020 to 30 Sep-2020
Cash Flows form Operating Activities		1,098,870	(890,733)	2,168,013	(380,141)
Dividend Income Received		1,844,817	201,698	5,125,776	1,870,351
Interest Income Received		414,738	426,916	1,296,302	1,732,580
Payment for Expenses		(1,160,685)	(1,519,347)	(4,254,065)	(3,983,072)
Cash Flows from Investing Activities		5,151,402	(2,019,714)	11,636,644	(6,044,437)
Payment for Investment in Marketable Securities		(11,004,784)	(29,442,644)	(49,810,305)	(54,592,562)
Investment in IPO Shares		(13,911,970)	567,690	(21,778,100)	(1,518,630)
Investment in FDR	1	(219,047)	(151,167)	(450,850)	(5,691,214)
Received from Sale of Marketable Securities	1	30,287,203	27,006,407	83,675,899	55,757,969
Cash Flows from Financing Activities		(3,744,955)	675,200	(17,115,463)	(8,403,742)
Unit Sale		1,254,905	872,000	1,332,395	2,729,884
Dividend Paid		- 1	-	(12,781,627)	(10,936,826)
Unit Repurchase		(4,999,860)	(196,800)	(5,666,231)	(196,800)
Total Cash Flows for the Period		2,505,316	(2,235,247)	(3,310,805)	(14,828,320)
Beginning Cash & Cash Equivalent		16,670,647	12,569,704	22,486,769	25,162,777
Ending Cash & Cash Equivalent		19,175,964	10,334,457	19,175,964	10,334,457

The second secon					
Net Operating Cash Flows Per Unit	Note: 18	0.07	(0.06)	0.15	(0.03)

Sr. Executive

HF Asset Management Limited

Chief Operating Officer

HF Asset Management Limited

Managing Director & CEO

HF Asset Management Limited

Chairman

## HFAML-ACME EMPLOYEES' UNIT FUND

Notes to the Financial Statements For the Period Ended on September 30, 2021

Particulars				30-Sep-21	Amount in BDT 30-Sep-20
Note: 1				2,003,930	2,615,961
Preliminary & Issue Expenses			[	2,429,979	2,998,044
Opening Balance				(426,049)	(382,083)
Amortization during the period			•		
Note: 2				173,853,729	122,746,300
Investment in Securities at Cost Price (Details in	Annexure -A)		1	153,684,279	117,574,560
Investment in listed securities				12,500,000	168,540
Investment in non-listed securities (IPO)	0007520			7,669,450	5,003,200
Investment in non-listed securities (MF-Open	End)			7,009,430	
Note: 3				1,312,103	3,284,019
Accounts Receivable				639,051	1,724,258
	3			521 (26)	
Dividend receivable (Details in Annexure - E	•/			673.052	/08.384
Interest receivable Receivable from Sale of Securities	<b>'</b>			673,052	768,384 791,377
Interest receivable Receivable from Sale of Securities  Note: 4  Investment in FDR (6 months)		Torm	Rate	673,052	
Interest receivable Receivable from Sale of Securities  Note: 4  Investment in FDR (6 months)  Name of the Institution	Account No.	Term 6 Months	Rate	Amount	791,377
Interest receivable Receivable from Sale of Securities  Note: 4  Investment in FDR (6 months)  Name of the Institution  HDFC	Account No. 101-12-7880	Term 6 Months	Rate 7.25%	-	791,377
Interest receivable Receivable from Sale of Securities  Note: 4  Investment in FDR (6 months)  Name of the Institution  IIDFC  IFIC Bank Limited	Account No.			Amount	791,377  Amount 5,151,167
Interest receivable Receivable from Sale of Securities  Note: 4  Investment in FDR (6 months)  Name of the Institution  HDFC	Account No. 101-12-7880			Amount 5,602,017	791,377  Amount 5,151,167 11,077,547
Interest receivable Receivable from Sale of Securities  Note: 4  Investment in FDR (6 months)  Name of the Institution  IIDFC  IFIC Bank Limited  Total  Note: 5	Account No. 101-12-7880			Amount 5,602,017	791,377  Amount 5,151,167 11,077,547 16,228,714
Interest receivable Receivable from Sale of Securities  Note: 4  Investment in FDR (6 months)  Name of the Institution  IIDFC  IFIC Bank Limited  Total  Note: 5  Prepaid Expenses	Account No. 101-12-7880			Amount 5,602,017 - 5,602,017	791,377  Amount 5,151,167 11,077,547 16,228,714  75,442 32,763
Interest receivable Receivable from Sale of Securities  Note: 4  Investment in FDR (6 months)  Name of the Institution  IIDFC  IFIC Bank Limited  Total  Note: 5  Prepaid Expenses Advance BSEC Annual Fee	Account No. 101-12-7880			Amount 5,602,017 - 5,602,017	791,377  Amount 5,151,167 11,077,547 16,228,714  75,442 32,763 4,417
Interest receivable Receivable from Sale of Securities  Note: 4  Investment in FDR (6 months)  Name of the Institution  IIDFC  IFIC Bank Limited  Total  Note: 5  Prepaid Expenses Advance BSEC Annual Fee CDBL Annual Fee	Account No. 101-12-7880			Amount 5,602,017 - 5,602,017 119,588 33,237	791,377  Amount 5,151,167 11,077,547 16,228,714  75,442 32,763
Interest receivable Receivable from Sale of Securities  Note: 4  Investment in FDR (6 months)  Name of the Institution  IIDFC  IFIC Bank Limited  Total  Note: 5  Prepaid Expenses Advance BSEC Annual Fee	Account No. 101-12-7880			Amount 5,602,017 - 5,602,017  119,588 33,237 6,553	791,377  Amount 5,151,167 11,077,547 16,228,714  75,442 32,763 4,417
Interest receivable Receivable from Sale of Securities  Note: 4  Investment in FDR (6 months)  Name of the Institution  IIDFC  IFIC Bank Limited  Total  Note: 5  Prepaid Expenses Advance BSEC Annual Fee CDBL Annual Fee Advance Trustee Fee  Note: 6	Account No. 101-12-7880			Amount 5,602,017 - 5,602,017  119,588 33,237 6,553	791,377  Amount 5,151,167 11,077,547 16,228,714  75,442 32,763 4,417
Interest receivable Receivable from Sale of Securities  Note: 4  Investment in FDR (6 months)  Name of the Institution  IIDFC  IFIC Bank Limited  Total  Note: 5  Prepaid Expenses Advance BSEC Annual Fee CDBL Annual Fee Advance Trustee Fee	Account No. 101-12-7880			Amount 5,602,017 - 5,602,017  119,588 33,237 6,553	791,377  Amount 5,151,167 11,077,547 16,228,714  75,442 32,763 4,417 38,263

Note: 7.01

Note: 7

Ter

Term Deposit- FDR (3 Months)

Cash & Cash Equivalents

Cash at Bank-IFIC

Deposit- FDR (3 Months)	Account No.	Term	Rate	Amount	Amount
Name of the Institution	101-14-8352	4 Months	7%	7,771,283	
IIDFC	2020-02-028	3 Months	8%	5,641,492	5,214,750
UCL Total	2020-02-028	3 Months	974	13,412,775	5,214,750

Note: 7.01

10,334,457 5,119,707

5,214,750

19,175,964

5,763,188

13,412,775

tote: 8	146,689,281	138,426,505
nit Capital	50,000,000	50,000,000
Sponsor Contribution	98,343,170	88,987,530
Fund Collected other than Sponsors	(2,271,474)	(628,985)
Unit Discount	617,585	67,960
Unit Premium	017,585	
No.of Units	14,834,317	13,898,753



139,226,545

13,898,753

10.02

216,286,572

14,834,317

14.58

### Particulars

Outstanding Number of Units (B)
NAV per unit at Market Price (A ÷ B)

Net Asset Value (A)

Copening Balance	Note: 9 Retained Earnings	53,673,082	800,040
Add. Profit during the period  Less: Dividend paid during the period  (afc. 10)  (accounts Payable  Source Tax Payable  Payable for Sale of Securities  Payable for Publication of Periodical Report  Payable for Publication of Periodical Report  Payable for Custodian Fees  Payable for Custodian Fees  Payable for Management Fees  Payable for Management Fees  Praction of SIP  IPO-RRO Payment  Others Payable  Others Payable  Others Payable  Others Payable  Provision for diminution in value of investment  Opening Balance  Add. Provision(write back) for diminution in value of investment  As per rule 67(1) of Bangladesh Securities & Exchange Commission (Mutual Fund) Rules, 2001, Provision made for 100% of ero value as on 30,09,2021 as compared to 73% provision on erosion value as on 30,09,2020.  Note: 12  Capital Gain (Details in Annexure -C)  Gain on Sale of Securities  Vote: 14  Interest Income  Cash at Bank (SND & CP)  Term Deposit (FDR)  Note: 15  Note: 15  Note: 15  Note Asset Value (NAV) per unit at Cost Price  Total Asset Value (NAV) per unit at Cost Price  Total Asset Value (NAV) per unit at Market Price  Total Asset Value (NAV) per unit at Market Price  Total Asset Value (NAV) per unit at Market Price  Total Asset Value (NAV) per unit at Market Price  Total Asset Value (NAV) per unit at Market Price  Total Asset Value (A)  Note: 16			12,721,204
Less: Dividend paid during the period  (15,029,958) (12,182,7 (15,029,958) (12,182,7 (15,029,958) (12,182,7 (15,029,958) (12,182,7 (15,029,958) (12,182,7 (15,029,958) (12,182,7 (15,029,958) (12,182,7 (15,029,958) (12,182,7 (15,029,958) (12,182,7 (15,029,958) (12,182,7 (15,029,958) (12,182,7 (15,029,958) (12,182,7 (15,029,958) (12,182,7 (15,029,958) (13,192,958) (13,192,958) (14,184,7 (15,182,958) (14,184,7 (15,182,958) (15,182,958			261,568
1,704,967   76,5	Add. From during the period	68,703,041	12,982,772
1,704,967   76.5	Less: Dividend paid during the period	(15,029,958)	(12,182,732)
Source Tax Payable Payable for Sale of Securities Payable for Publication of Periodical Report Payable for Publication of Periodical Report Payable for Publication of Periodical Report Payable for Publication of SIP Payable for Management Fees Payable fo	Note: 10		
Source Tax Payable	Accounts Payable	1,704,967	76,590
Payable for Publication of Periodical Report   160   1.6			8,367
Payable for Custodian Fees Payable for Custodian Fees Payable for Management Fees Praction of SIP IPO/RPO Payment Others Payable  Vote: 11  Provision for diminution in value of investment Opening Balance Add: Provision/(write back) for diminution in value of investment Add: Provision/(write back) for diminution in value of investment Add: Provision/(write back) for diminution in value of investment Add: Provision/(write back) for diminution in value of investment Add: Provision/(write back) for diminution in value of investment Add: Provision/(write back) for diminution in value of investment Add: Provision/(write back) for diminution in value of investment Add: Provision/(write back) for diminution in value of investment Add: Provision/(write back) for diminution in value of investment Add: Provision/(write back) for diminution in value of investment Add: Provision/(write back) for diminution in value of investment Add: Provision/(write back) for diminution in value of investment Add: Provision/(write back) for diminution in value of investment Add: Value (National Provision on erosion value as on 30.09.2020.  16,011.		495,843	-
Payable for Management Fees Praction of SIP Pro/RPO Payment Others Payable  Vote: 11 Opening Balance Add: Provision (write back) for diminution in value of investment As per rule 67(1) of Bangladesh Securities & Exchange Commission (Mutual Fund) Rules, 2001, Provision made for 100% of erocyalue as on 30.09.2021 as compared to 73% provision on erosion value as on 30.09.2020.  Note: 12 Capital Gain (Details in Annexure -C) Gain on Sale of Securities  Add: Provision (Mutual Fund) Rules, 2001, Provision made for 100% of erocyalue as on 30.09.2021 as compared to 73% provision on erosion value as on 30.09.2020.  Note: 12 Capital Gain (Details in Annexure -C) Gain on Sale of Securities  Add: Add: Add: Add: Add: Add: Add: Add	Payable for Publication of Periodical Report	2000	1,680
Praction of SIP   27	Payable for Custodian Fees		62,343
Processor   Proc	Payable for Management Fees		- 24
Note: 11	Fraction of SIP	14000725	34
Note: 11	IPO/RPO Payment		4 167
Provision for diminution in value of investment	Others Payable	156	4,167
Provision for diminution in value of investment	Note: 11		
Add: Provision/(write back) for diminution in value of investment   (4,230,503)   11,630,	Provision for diminution in value of investment		16,011,915
As per rule 67(1) of Bangladesh Securities & Exchange Commission (Mutual Fund) Rules, 2001, Provision made for 100% of eros value as on 30.09.2021 as compared to 73% provision on erosion value as on 30.09.2020.  Note: 12  Capital Gain (Details in Annexure -C)			4,381,669
As per rule 67(1) of Bangladesh Securities & Exchange Commission (Mutual Fund) Rules, 2001, Provision made for 100% of eros value as on 30.09.2021 as compared to 73% provision on erosion value as on 30.09.2020.  Note: 12 Capital Gain (Details in Annexure -C) Gain on Sale of Securities 45,536,206 10,756, Gain on Sale of Securities 4,340,465 2,121, Dividend Income (Details in Annexure -D) Dividend Income from Securities 4,340,465 2,121, Note: 14 Interest Income Cash at Bank (SND & CP) Term Deposit (FDR) 1,181,051 1,486, Note: 15 Net Asset Value (NAV) per unit at Cost Price Total Asset value at Cost Price Less: Accounts Payable (1,704,967) (76 Net Asset Value (A) Outstanding Number of Units (B) NAV per unit at Cost Price (A + B)  Note: 16 Net Asset Value (NAV) per unit at Market Price Total Asset value at Cost Price (A + B)  Note: 16 Net Asset Value (NAV) per unit at Market Price Total Asset value at Cost Price (1,704,967) (76 Capital Securities (A) (1,704,967) (76 Capital Securiti	Add: Provision/(write back) for diminution in value of investment		11,630,246
Gain on Sale of Securities		45,536,206	10,756,259
Dividend Income (Details in Annexure -D)			10,756,259
Dividend Income (Details in Annexure -D)	and the state of t		
Dividend Income from Securities   4,340,465   2,121,		4 340 465	2,121,044
Term			2,121,044
Term	Andrew Tre		
Cash at Bank (SND & CP)       423,384       474,         Term Deposit (FDR)       1,181,051       1,486,         Note: 15         Net Asset Value (NAV) per unit at Cost Price       202,067,331       155,315,315,315,315,315,315,315,315,315,		1,604,435	1,960,971
Term Deposit (FDR)   1,181,051   1,486,		423,384	474,475
Net Asset Value (NAV) per unit at Cost Price         Total Asset value at Cost Price       202,067,331       155,315, (76, 170, 1967)       (76, 170, 19		1,181,051	1,486,496
Net Asset Value (NAV) per unit at Cost Price         Total Asset value at Cost Price       202,067,331       155,315, (76, 170, 1967)       (76, 170, 19	Note: 15		
Total Asset value at Cost Price       202,067,331       155,315         Less: Accounts Payable       (1,704,967)       (76         Net Asset Value (A)       200,362,363       155,238         Outstanding Number of Units (B)       14,834,317       13,898         NAV per unit at Cost Price (A ÷ B)       13.51       1     Note: 16  Net Asset Value (NAV) per unit at Market Price  Total Asset value at Cost Price Less: Accounts Payable Add: Value appreciation of Portfolio securities       202,067,331       155,315         Add: Value appreciation of Portfolio securities       15,924,209       (16,011			
Less: Accounts Payable       (1,704,967)       (76         Net Asset Value (A)       200,362,363       155,238         Outstanding Number of Units (B)       14,834,317       13,898         NAV per unit at Cost Price (A ÷ B)       13.51       1         Note: 16         Net Asset Value (NAV) per unit at Market Price         Total Asset value at Cost Price       202,067,331       155,315         Less: Accounts Payable       (1,704,967)       (76         Add: Value appreciation of Portfolio securities       15,924,209       (16,011		202,067,331	155,315,051
Net Asset Value (A)         200,362,363         155,238           Outstanding Number of Units (B)         14,834,317         13,898           NAV per unit at Cost Price (A ÷ B)         13.51         1    Note: 16  Net Asset Value (NAV) per unit at Market Price  Total Asset value at Cost Price Less: Accounts Payable Add: Value appreciation of Portfolio securities  15,924,209         202,067,331 (76,011) (76,		(1,704,967)	(76,590
NAV per unit at Cost Price (A ÷ B)  Note: 16  Net Asset Value (NAV) per unit at Market Price  Total Asset value at Cost Price Less: Accounts Payable Add: Value appreciation of Portfolio securities  13.51  13.51  1 202,067,331 155,315 (76 1,704,967) (76 15,924,209 (16,011	Net Asset Value (A)		4FF 330 464
NAV per unit at Cost Price (A ÷ B)         13.51         1           Note: 16         Net Asset Value (NAV) per unit at Market Price         202,067,331         155,315           Total Asset value at Cost Price Less: Accounts Payable Add: Value appreciation of Portfolio securities         (1,704,967)         (76           Add: Value appreciation of Portfolio securities         15,924,209         (16,011	Outstanding Number of Units (B)	14.834.317	
Net Asset Value (NAV) per unit at Market Price           Total Asset value at Cost Price         202,067,331         155,315           Less: Accounts Payable         (1,704,967)         (76           Add: Value appreciation of Portfolio securities         15,924,209         (16,011			13,898,753
Total Asset value at Cost Price         202,067,331         155,315           Less: Accounts Payable         (1,704,967)         (76           Add: Value appreciation of Portfolio securities         15,924,209         (16,011	NAV per unit at cost Price (A + b)		13,898,753
Less: Accounts Payable (1,704,967) (76 Add: Value appreciation of Portfolio securities 15,924,209 (16,011	Note: 16		
Add: Value appreciation of Portfolio securities 15,924,209 (16,011	Note: 16 Net Asset Value (NAV) per unit at Market Price	13.51	13,898,75 11.17
	Note: 16  Net Asset Value (NAV) per unit at Market Price  Total Asset value at Cost Price	202,067,331	13,898,75 11.1 155,315,05
	Note: 16  Net Asset Value (NAV) per unit at Market Price  Total Asset value at Cost Price  Less: Accounts Payable	202,067,331 (1,704,967)	13,898,75: 11.1; 155,315,05 (76,59)



Note: 17

Earnings Per Unit

Net profit/ (Loss) after provision during the year (A)

Outstanding Number of Units (B)

Earnings Per Unit during the year (A ÷ B)

Note: 18

Net operating Cash Flow per share

Net operating Cash Flow for the year (A)

Outstanding Number of Units (B)

Net operating Cash Flow per share (A ÷ B)

Sr. Executive

HF Asset Managemen Limited

Chief Operating Officer
HF Asset Management Limited

 51,728,230
 261,568

 14,834,317
 13,898,753

 3.49
 0.02

2,168,013.12	(380,140.77)
14,834,317	13,898,753
0.15	(0.03)

Managing Director & CEO
HF Asset Management Limited

Chairman