

HFAML-ACME EMPLOYEES' UNIT FUND

Statement of Financial Position

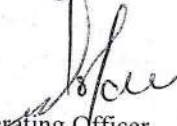
As on March 31, 2022

		Amount in BDT	
Particulars	Notes	31-Mar-22	31-Mar-21
Assets			
Non Current Assets			
Preliminary & Issue Expenses	Note: 1	1,719,897	2,287,963
Total Non Current Assets		1,719,897	2,287,963
Current Assets			
Investment in Securities	Note: 2	151,401,764	144,333,370
Applications for IPO Share	Note: 3	-	5,008,000
Accounts Receivable	Note: 4	4,995,115	2,504,391
Investment in FDR	Note: 5	13,940,194	5,382,969
Prepaid Expenses	Note: 6	284,444	194,951
Other Asset	Note: 7	-	28,750
Cash & Cash Equivalents	Note: 8	8,540,361	21,588,799
Total Current Assets		179,161,878	174,033,230.43
Total Assets		180,881,775	176,321,193
Liabilities & Equity			
Liabilities			
Accounts Payable	Note: 12	1,179,539	1,034,905
Provision for diminution in value of Investments	Note: 13	-	13,363,526
Total Liabilities		1,179,539	14,398,431
Equity			
Capital Fund	Note: 9	153,184,549	150,371,242
OCI Reserve for share value fluctuation	Note: 10	(15,701,529)	-
Retained Earnings	Note: 11	42,219,216	11,551,520
Total Equity		179,702,236	161,922,762
Total Liabilities & Equity		180,881,774	176,321,193
NAV at Cost Price	Note: 14	195,403,765	175,286,288
NAV at Market Price	Note: 15	179,702,236	161,922,762
NAV per Unit (Cost)	Note: 14	12.65	11.61
NAV per Unit (Market)	Note: 15	11.64	10.73
No. of Unit		15,442,788	15,092,924



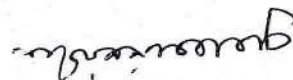
Sr. Executive

HF Asset Management Limited



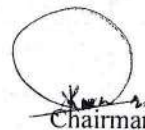
Chief Operating Officer

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 Quarter from January 01, 2022 to March 31, 2022

Amount in BDT

Particulars	Notes	01-Jan-2022 to 31-Mar-2022	01-Jan-2021 to 31- Mar-2021
Income			
Gain on sale of securities	Note:16	4,142,835	18,629,956
Dividend Income	Note:17	1,028,710	822,104
Interest Income	Note:18	557,667	537,419
Total Income		5,729,213	19,989,480
Expenses			
BSEC Annual Fee		50,774	41,119
Trustee Fee		34,993	49,176
Custodian Fee		30,398	30,803
CDBL Charges		15,710	15,435
CDBL Data Connectivity Charges		10,350	6,900
Advertisement & Publication Expenses		20,250	26,338
IPO Expenses		5,000	17,000
Management Fee		980,364	905,131
Bank Charges & Excise Duty		7,895	14,305
Amortization of Preliminary Expenses		142,016	142,016
Other Expenses		-	1,568
Total Expenses		1,297,751	1,249,790
Profit before provision for the Period		4,431,462	18,739,690
Write back/(provision) for diminution in value of investment		(5,361,768)	(9,133,023)
Net Profit/(Loss) for the Period		(930,306)	9,606,667

Other Comprehensive Income

Total Comprehensive Income


(930,306) **9,606,667**

No. of Units	15,442,788	15,092,924
Earnings Per Unit	(0.06)	0.64



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HFAML-ACME EMPLOYEES' UNIT FUND


Statement of Changes in Equity
For the Period ended on March 31, 2022

Amount in BDT

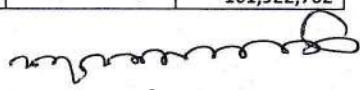
Particulars	Capital Fund	Retained Earnings	OCI Reserve for share value fluctuation	Total Equity
Beginning Balance	147,141,899	69,134,534	(10,339,761)	205,936,672
Fund Collected/(Redeemed) during the Period	6,042,650			6,042,650
Net Profit/(Loss)		(930,306)		(930,306)
Adjustment for diminution in value of Investment		5,361,768	(5,361,768)	-
Dividend Paid		(31,346,780)		(31,346,780)
Balance as on March 31, 2022	153,184,549	42,219,216	(15,701,529)	179,702,236


Statement of Changes in Equity
For the period ended on March 31, 2021

Particulars	Capital Fund	Retained Earnings	OCI Reserve for share value fluctuation	Total Equity
Beginning Balance	149,650,735	16,974,811	-	166,625,546
Fund Collected/(Redeemed) during the Period	720,507			720,507
Net Profit/(Loss)		9,606,667		9,606,667
Dividend Paid		(15,029,958)		(15,029,958)
Balance as on March 31, 2021	150,371,241.6	11,551,519.94	-	161,922,762


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HFAML-ACME EMPLOYEES' UNIT FUND

Cash Flow Statement

For the Period ended on March 31, 2022

Amount in BDT

Particulars	Notes	January 01, 2022 to March 31, 2022	January 01, 2021 to March 31, 2021
Cash Flow form Operating Activities		12,861,279	12,536,032
Dividend Income Received		1,890,698	1,437,620
Interest Income Received		507,996	623,413
Payment for Investment in Marketable Securities		(25,948,010)	(13,779,030)
Investment in IPO Shares		15,977,830	(7,666,130)
Investment in FDR		(500,650)	(231,802)
Received from Sale of Marketable Securities		21,460,205	34,252,889
Payment for Expenses		(526,790)	(2,100,929)
Cash Flow from Investing Activities		-	-
Payment for Preliminary & Issue Expenses			
Cash Flow from Financing Activities		(25,274,135)	(13,434,003)
Unit Sale		3,079,600	1,386,876
Dividend Paid		(26,636,935)	(14,154,508)
Unit Repurchase		(1,716,800)	(666,371.00)
Total Cash Flow for the Period		(12,412,856)	(897,970)
Beginning Cash & Cash Equivalent		20,838,511	22,486,769
Closing Cash & Cash Equivalent		8,425,655	21,588,798.69

Net operating cash flow per Unit (NOCFPU)

0.833

0.831



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