

HFAML-ACME EMPLOYEES' UNIT FUND			
Statement of Financial Position			
As on June 30, 2023			
		Amount in BDT	
Particulars	Notes	30-June-2023	30-June-2022
Assets			
Non Current Assets			
Preliminary & Issue Expenses	Note: 1	1,009,816	1,577,881
Total Non Current Assets		1,009,816	1,577,881
Current Assets			
Investment in Securities	Note: 2	161,439,313	150,081,274
Applications for IPO Share	Note: 3	-	15,000,000
Accounts Receivable	Note: 4	1,678,552	3,462,207
Investment in FDR	Note: 5	29,434,363	15,805,090
Prepaid Expenses	Note: 6	600,963	190,319
Cash & Cash Equivalents	Note: 7	2,231,033	8,976,010
Total Current Assets		195,384,223	193,514,900
Total Assets		196,394,038	195,092,780
Liabilities & Equity			
Liabilities			
Accounts Payable	Note: 8	1,075,835	62,245
Total Liabilities		1,075,835	62,245
Equity			
Capital Fund	Note: 9	175,856,163	168,451,076
Retained Earnings	Note: 10	19,462,040	26,579,460
Total Equity		195,318,203	195,030,535
Total Liabilities & Equity		196,394,038	195,092,780
NAV at Cost Price	Note: 12	221,417,607	217,898,633
NAV at Market Price	Note: 13	197,469,873	195,030,536
NAV per Unit (Cost)	Note: 12	12.72	13.01
NAV per Unit (Market)	Note: 13	11.35	11.65
No. of Unit		17,402,684	16,742,414


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, 2023

Amount in BDT

Particulars	Notes	01-April-2023 to 30-June-2023	01-April-2022 to 30-June-2022	01-Jan-2023 to 30-June-2023	01-Jan-2022 to 30-June-2022
Income					
Gain on sale of securities	Note: 14	392,559	6,474,306	1,166,713	10,617,142
Dividend Income	Note: 15	2,164,350	1,895,422	2,736,045	2,924,132
Interest Income	Note: 16	562,409	182,089	1,194,262	739,757
Total Income		3,119,318	8,551,817	5,097,021	14,281,030
Expenses					
BSEC Annual Fee		49,218	51,338	93,568	102,113
Trustee Fee		104,315	34,514	142,248	69,507
Custodian Fee		40,966	30,509	71,994	60,907
CDBL Fees		7,887	9,273	10,660	9,273
CDBL Charges		913	10,729	1,706	26,439
CDBL Data Connectivity Charges		10,350	10,350	22,380	20,700
Advertisement & Publication Expenses		93,220	61,422	121,920	81,672
IPO Expenses		3,000	3,000	3,000	8,000
Management Fee		1,002,202	966,406	1,999,685	1,946,770
Bank Charges & Excise Duty		2,310	3,918	26,985	11,814
Amortization of Preliminary Expenses		142,016	142,016	284,033	284,033
Other Expenses		-	-	-	-
Total Expenses		1,456,397	1,323,475	2,778,178	2,621,227
Profit before provision for the Period		1,662,921	7,228,342	2,318,843	11,659,804
Write back/(provision) for diminution in value of investment		2,869,283	(7,166,569)	(8,855,009)	(12,528,337)
Net Profit/(Loss) for the Period		4,532,204	61,773	(6,536,166)	(868,533)

Other Comprehensive Income

Total Comprehensive Income

4,532,204

61,773

(6,536,166)

(868,533)

No. of Units	17,402,684	16,742,414	17,402,684	16,742,414
Earnings Per Unit	0.26	0.00	(0.38)	(0.05)

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HFAML-ACME EMPLOYEES' UNIT FUND

Statement of Changes in Equity
For the Period ended on June 30, 2023

Amount in BDT

Particulars	Capital Fund	Retained Earnings	Total Equity
Beginning Balance	173,770,382	41,486,075	215,256,458
Fund Collected/(Redeemed) during the Period	2,085,781		2,085,781
Net Profit/(Loss)		(6,536,166)	(6,536,166)
Adjustment for diminution in value of Investment			-
Dividend Paid		(15,487,870)	(15,487,870)
Balance as on June 30, 2023	175,856,163	19,462,040	195,318,203

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

Particulars	Capital Fund	Retained Earnings	Total Equity
Beginning Balance	147,141,899	58,794,773	205,936,672
Fund Collected/(Redeemed) during the Period	21,309,177		21,309,177
Net Profit/(Loss)		(868,533)	(868,533)
Adjustment for diminution in value of Investment			-
Dividend Paid		(31,346,780)	(31,346,780)
Balance as on June 30, 2022	168,451,076	26,579,460	195,030,536


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Cash Flow Statement

For the Period Ended on June 30, 2023

Particulars	Notes	01-Jan-2023 to 30-June-2023	01-Jan-2022 to 30-June-2022
Cash Flow form Operating Activities		12,402,862	(1,854,872)
Dividend Income Received		3,690,325	4,106,709
Interest Income Received		51,236	919,993
Payment for Investment in Marketable Securities		(4,353,794)	(31,729,979)
Investment in IPO Shares		(156,820)	670,500
Investment in FDR		-	3,500,863
Received from Sale of Marketable Securities		17,063,263	29,142,380
Payment for Expenses		(3,891,348)	(8,465,338)
Cash Flow from Investing Activities		-	-
Payment for Preliminary & Issue Expenses		-	-
Cash Flow from Financing Activities		(12,214,409)	(10,007,629)
Unit Sale		1,005,045	24,116,106
Dividend Paid		(12,919,448)	(26,636,935)
Unit Repurchase		(300,006)	(7,486,800)
Total Cash Flow for the Period		188,454	(11,862,501)
Beginning Cash & Cash Equivalent		2,042,579	20,838,511
Closing Cash & Cash Equivalent		2,231,033	8,976,010

Net operating cash flow per Unit (NOCFPU)

0.71

(0.11)

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