

HFAML-ACME EMPLOYEES' UNIT FUND

Statement of Financial Position

As on March 31, 2023

Particulars	Notes	Amount in BDT	
		31-Mar-23	31-Mar-22
Assets			
Non Current Assets			
Preliminary & Issue Expenses	Note: 1	1,151,831	1,719,897
Total Non Current Assets		1,151,831	1,719,897
Current Assets			
Investment in Securities	Note: 2	158,087,996	151,401,764
Applications for IPO Share	Note: 3	-	-
Accounts Receivable	Note: 4	1,144,044	4,995,115
Investment in FDR	Note: 5	29,018,963	13,940,194
Advance, Deposits & Prepayments	Note: 6	564,413	284,444
Other Asset	Note: 7	-	-
Cash & Cash Equivalents	Note: 8	2,110,994	8,540,361
Total Current Assets		190,926,410	179,161,878.08
Total Assets		192,078,241	180,881,775
Liabilities & Equity			
Liabilities			
Accounts Payable	Note: 12	1,763,278	1,179,539
Total Liabilities		1,763,278	1,179,539
Equity			
Capital Fund	Note: 9	175,385,126	153,184,549
OCI Reserve for share value fluctuation	Note: 10	-	(15,701,529)
Retained Earnings	Note: 11	14,929,836	42,219,216
Total Equity		190,314,962	179,702,236
Total Liabilities & Equity		192,078,241	180,881,774
NAV at Cost Price	Note: 14	217,131,980	195,403,765
NAV at Market Price	Note: 15	190,314,963	179,702,236
NAV per Unit (Cost)	Note: 14	12.51	12.65
NAV per Unit (Market)	Note: 15	10.96	11.64
No. of Unit		17,359,625	15,442,788

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, 2023 to March 31, 2023			
Amount In BDT			
Particulars	Notes	01-Jan-2023 to 31-Mar-2023	01-Jan-2022 to 31-Mar-2022
Income			
Gain on sale of securities	Note:16	774,154	4,142,835
Dividend Income	Note:17	571,695	1,028,710
Interest Income	Note:18	631,854	557,667
Total Income		1,977,703	5,729,213
Expenses			
BSEC Annual Fee		44,350	50,774
Trustee Fee		37,933	34,993
Custodian Fee		31,028	30,398
CDBL Fees		2,773	-
CDBL Charges		793	15,710
CDBL Data Connectivity Charges		12,030	10,350
Advertisement & Publication Expenses		28,700	20,250
IPO Expenses		-	5,000
Management Fee		997,483	980,364
Bank Charges & Excise Duty		24,675	7,895
Amortization of Preliminary Expenses		142,016	142,016
Total Expenses		1,321,781	1,297,751
Profit before provision for the Period		655,922	4,431,462
Write back/(provision) for diminution in value of investment	Note:13	(11,724,292)	(5,361,768)
Net Profit/(Loss) for the Period		(11,068,370)	(930,306)

Other Comprehensive Income

Total Comprehensive Income

(11,068,370) (930,306)

No. of Units	17,359,625	15,442,788
Earnings Per Unit	(0.64)	(0.06)

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HFAML-ACME EMPLOYEES' UNIT FUND

Statement of Changes in Equity
For the Period ended on March 31, 2023

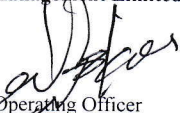
Amount in BDT

Particulars	Capital Fund	Retained Earnings	OCI Reserve for share value fluctuation	Total Equity
Beginning Balance	173,770,382	41,486,075		215,256,458
Fund Collected/(Redeemed) during the Period	1,614,744			1,614,744
Net Profit/(Loss)		(11,068,370)		(11,068,370)
Adjustment for diminution in value of Investment		-		-
Dividend Paid		(15,487,870)		(15,487,870)
Balance as on March 31, 2023	175,385,126	14,929,836	-	190,314,962

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

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	153,184,548.7	42,219,215.79	(15,701,528.55)	179,702,236


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HFAML-ACME EMPLOYEES' UNIT FUND

Cash Flow Statement

For the Period ended on March 31, 2023

Amount in BDT

Particulars	Notes	January 01, 2023 to March 31, 2023	January 01, 2022 to March 31, 2022
Cash Flow form Operating Activities		13,273,869	12,861,279
Dividend Income Received		2,175,307	1,890,698
Interest Income Received		-	507,996
Payment for Investment in Marketable Securities		-	(25,948,010)
Investment in IPO Shares		-	15,977,830
Investment in FDR		-	(500,650)
Received from Sale of Marketable Securities		12,627,391	21,460,205
Payment for Expenses		(1,528,829)	(526,790)
Cash Flow from Investing Activities		-	-
Payment for Preliminary & Issue Expenses			
Cash Flow from Financing Activities		(13,205,454)	(25,274,135)
Unit Sale		14,000	3,079,600
Dividend Paid		(12,919,448)	(26,636,935)
Unit Repurchase		(300,006)	(1,716,800.00)
Total Cash Flow for the Period		68,415	(12,412,856)
Beginning Cash & Cash Equivalent		2,042,579	20,838,511
Closing Cash & Cash Equivalent		2,110,994	8,425,654.63

Net operating cash flow per Unit (NOCFPU)

0.12

0.83



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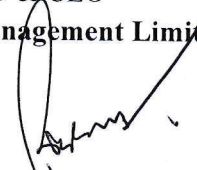
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