

<b>HFAML UNIT FUND</b> 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	23,83,310	33,33,363
<b>Total Non Current Assets</b>		<b>23,83,310</b>	<b>33,33,363</b>
<b>Current Assets</b>			
Investment in Securities	Note: 2	25,77,84,371	33,73,54,935
Applications for IPO Share	Note: 3	1,50,00,000	-
Accounts Receivable	Note: 4	10,60,127	83,97,717
Investment in FDR	Note: 5	1,41,30,013	53,82,969
Advance, Deposits & Prepayments	Note: 6	3,50,214	1,58,499
Cash & Cash Equivalents	Note: 7	45,39,606	1,17,99,380
<b>Total Current Assets</b>		<b>29,28,64,331</b>	<b>36,30,93,501</b>
<b>Total Assets</b>		<b>29,52,47,641</b>	<b>36,64,26,863</b>
<b>Liabilities &amp; Equity</b>			
<b>Liabilities</b>			
Accounts Payable	Note: 11	17,10,766	18,69,178
Provision for diminution in value of Investment	Note: 12	-	2,28,90,777
<b>Total Liabilities</b>		<b>17,10,766</b>	<b>2,47,59,956</b>
<b>Equity</b>			
Unit Capital	Note: 8	27,30,40,421	32,00,17,836
Fair Value Reserve for share value fluctuation	Note: 9	-	-
Retained Earnings	Note: 10	2,04,96,454	2,16,49,071
<b>Total Equity</b>		<b>29,35,36,875</b>	<b>34,16,66,907</b>
<b>Total Liabilities &amp; Equity</b>		<b>29,52,47,641</b>	<b>36,64,26,863</b>
<b>NAV at Cost Price</b>		<b>34,05,04,161</b>	<b>36,45,57,685</b>
<b>NAV at Market Price</b>		<b>29,35,36,875</b>	<b>34,16,66,907</b>
<b>NAV per Unit (Cost)</b>		<b>12.08</b>	<b>11.12</b>
<b>NAV per Unit (Market)</b>		<b>10.42</b>	<b>10.42</b>
<b>No. of Unit</b>		<b>2,81,79,638</b>	<b>3,27,75,891</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 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: 13	66,83,629	1,26,58,358	1,25,03,861	3,28,03,653
Dividend Income	Note: 14	34,52,254	43,38,841	55,38,598	59,06,362
Interest Income	Note: 15	2,27,096	3,52,618	7,38,359	8,08,247
<b>Total Income</b>		<b>1,03,62,979</b>	<b>1,73,49,817</b>	<b>1,87,80,819</b>	<b>3,95,18,262</b>
<b>Expenses</b>					
BSEC Annual Fee		93,328	1,06,212	1,85,631	1,84,101
Trustee Fee		65,266	1,43,059	1,31,361	2,40,547
Custodian Fee		1,01,571	1,18,140	2,21,058	2,32,259
CDBL Charges		14,610	11,468	19,905	22,728
CDBL Data Connectivity Charge		39,353	37,838	71,438	70,272
IPO Subscription Fee to DSE		3,000	3,000	8,000	20,000
Management Fee		14,85,842	15,82,418	31,79,543	31,34,921
Publication Expenses		98,811	9,000	1,19,061	35,338
Bank Charge & Excise Duty		21,000	7,347	26,326	18,776
Amortization of Preliminary Expenses		2,37,513	2,37,513	4,75,027	4,75,027
<b>Total Expenses</b>		<b>21,60,294</b>	<b>22,55,996</b>	<b>44,37,351</b>	<b>44,33,969</b>
<b>Profit before provision for the Period</b>		<b>82,02,685</b>	<b>1,50,93,821</b>	<b>1,43,43,468</b>	<b>3,50,84,293</b>
Write back /(provision) for diminution in value of investment		(1,46,09,062)	(33,305)	(2,13,22,931)	(1,44,79,688)
<b>Net Profit/(Loss) for the Period</b>		<b>(64,06,377)</b>	<b>1,50,60,516</b>	<b>(69,79,463)</b>	<b>2,06,04,605</b>

Other Comprehensive Income

Total Comprehensive Income

No. of Units

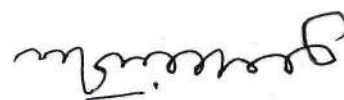
Earning Per Unit (EPU)

	-	-	-	-
	(64,06,377)	1,50,60,516	(69,79,463)	2,06,04,605
	-	-	-	-
	-	-	-	-
	2,81,79,638	3,27,75,891	2,81,79,638	3,27,75,891
	(0.23)	0.46	(0.25)	0.63



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**HFAML 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
<b>Beginning Balance</b>	<b>31,47,86,257</b>	<b>5,97,91,819</b>	<b>-</b>	<b>37,45,78,076</b>
Fund Collected/(Redeemed) during the Period	(4,17,45,836)			(4,17,45,836)
Net Profit/(Loss)		(69,79,463)		(69,79,463)
Adjustment for diminution in value of Investment		-	-	-
Dividend Paid		(3,23,15,902)		(3,23,15,902)
<b>Balance as on June 30, 2022</b>	<b>27,30,40,421</b>	<b>2,04,96,454</b>	<b>-</b>	<b>29,35,36,875</b>

**HFAML UNIT FUND**  
Statement of Changes in Equity  
For the Period Ended on June 30, 2021

Amount in BDT

Particulars	Capital Fund	Retained Earnings	Fair Value Reserve for share value of fluctuation	Total Equity
<b>Beginning Balance</b>	<b>33,41,07,256</b>	<b>1,81,76,188</b>	<b>-</b>	<b>35,22,83,444</b>
Fund Collected/(Redeemed) during the Period	(1,40,89,420)	-	-	(1,40,89,420)
Net Profit/(Loss)	-	2,06,04,605	-	2,06,04,605
Dividend Paid	-	(1,71,31,723)	-	(1,71,31,723)
<b>Balance as on June 30, 2021</b>	<b>32,00,17,836</b>	<b>2,16,49,071</b>	<b>-</b>	<b>34,16,66,907</b>

  
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**HFAML UNIT FUND**  
Cash Flows 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>6,95,38,471</b>	<b>2,55,12,100</b>
Dividend Income Received		82,23,559	78,67,750
Interest Income Received		8,67,388	6,60,055
Payment for Investment in Marketable Securities		(3,99,39,710)	(3,21,01,884)
Investment in IPO Shares		6,70,500	(78,66,130)
Encashment/(Investment) in FDR		29,13,388	(2,31,802)
Received from Sale of Marketable Securities		9,99,21,846	6,19,42,016
Payment for Expenses		(31,18,500)	(47,57,904)
		-	-
<b>Cash Flow from Investing Activities</b>		<b>-</b>	<b>-</b>
Payment for Preliminary & Issue Expenses		-	-
		-	-
<b>Cash Flow from Financing Activities</b>		<b>(7,40,61,749)</b>	<b>(3,04,33,891)</b>
Unit Sale		1,50,20,023	20,000
Dividend Paid		(2,97,81,010)	(1,59,01,064)
Unit Repurchase		(5,93,00,762)	(1,45,52,827)
		-	-
<b>Total Cash Flow for the Period</b>		<b>(45,23,278)</b>	<b>(49,21,791)</b>
		-	-
<b>Beginning Cash &amp; Cash Equivalent</b>		<b>90,62,883</b>	<b>1,67,21,171</b>
		-	-
<b>Closing Cash &amp; Cash Equivalent</b>		<b>45,39,605</b>	<b>1,17,99,380</b>

Net operating cash flow per Unit (NOCFPU)

2.468

0.778

  
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