

HFAML SHARIAH UNIT FUND

Statement of Financial Position


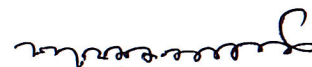
As on September 30, 2022

Particulars	Notes	30-Sep-22
Assets		
Non Current Assets		
Preliminary & Issue Expenses	Note:1	5,232,373
Total Non Current Assets		5,232,373
Current Assets		
Investment in Securities at Market Price	Note:2	131,567,128
Applications for IPO Share	Note:3	-
Accounts Receivable	Note:4	988,631
Investment in MTDR	Note:5	41,332,776
Prepaid Expenses	Note:6	389,713
Cash & Cash Equivalents	Note:7	75,199,221
Total Current Assets		249,477,469
Total Assets		254,709,842
Liabilities & Equity		
Liabilities		
Accounts Payable	Note:10	2,164,649
Total Liabilities		2,164,649
Equity		
Unit Capital	Note:8	250,639,955
Retained Earnings	Note:9	1,905,237
Total Equity		252,545,192
Total Liabilities & Equity		254,709,842
NAV at Cost Price		259,397,643
NAV at Market Price		252,545,192
NAV per Unit (Cost)		10.35
NAV per Unit (Market)		10.08
No. of Unit		25,064,240



Sr. Executive

HF Asset Management Limited


Chief Operating Officer
HF Asset Management Limited


MD & CEO

HF Asset Management Limited



Chairman

Trustee Committee, ICB

HFAML SHARIAH UNIT FUND

Statement of Profit or Loss and Other Comprehensive Income
For the Period Ended on September 30, 2022

Particulars	Notes	01-Jan-2022 to 30-September-2022	01-July-2022 to 30-September-2022
Income			
Gain on sale of securities	Note: 12	6,351,705	5,081,331
Dividend income	Note: 13	2,962,550	777,250
Profit from Money market investment	Note: 14	3,836,684	1,630,324
Total Income		13,150,939	7,488,906
Expenses			
BSEC Annual Fee		171,502	79,287
Trustee Fee		128,627	59,466
Custodian Fee		34,581	18,810
CDBL Charges		32,436	13,564
CDBL Data Connectivity Charges		46,526	23,149
Advertisement & Publication Expenses		63,096	32,500
IPO Expenses		5,000	5,000
BO Maintenance		1,800	1,800
Management Fee		3,155,127	1,321,785
EIs Registration fee to DSE		25,000	-
Meeting Expenses		44,000	-
Bank Charges & Excise Duty		127,149	50,445
Amortization of Preliminary Expenses		558,407	393,119
Total Expenses		4,393,251	1,998,925
Profit before provision for the Period		8,757,688	5,489,981
Write back /(provision) for diminution in value of investment		(6,852,451)	(2,271,388)
Net Profit/(Loss) for the Period		1,905,237	3,218,592

Other Comprehensive Income

Total Comprehensive Income

1,905,237

3,218,592

No. of Units

25,064,240

25,064,240

Earnings Per Unit

0.08

0.13

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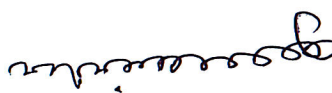
HFAML SHARIAH UNIT FUND
Statement of Changes in Equity
For the Period Ended on September 30, 2022


Amount in BDT

Particulars	Capital Fund	Retained Earnings	Fair Value Reserve for share value fluctuation	Total Equity
Beginning Balance	-	-	-	-
Fund Collected/(Redeemed) during the Period	250,639,955	-	-	250,639,955
Net Profit	-	8,757,688	-	8,757,688
Adjustment for diminution in value of Investment	-	-	-	-
Dividend Paid	-	-	-	-
Balance as on September 30, 2022	250,639,955	8,757,688	-	259,397,643


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Cash Flow Statement
For the Period Ended on September 30, 2022

Particulars	Notes	January 01, 2022 to September 30, 2022
Cash Flow form Operating Activities		(169,956,097)
Dividend Income Received		2,360,326
Profit Received		2,549,153
Payment for Investment in Marketable Securities		(163,481,179)
Received from Sale of Marketable Securities		17,221,149
Investment in IPO Shares		14,722,400
MTDR Encashment/(Investment)		(40,453,612)
Payment for Expenses		(2,874,334)
Cash Flow from Investing Activities		(5,484,680)
Payment for Preliminary & Issue Expenses		(5,484,680)
Cash Flow from Financing Activities		250,639,998
Unit Sale		250,639,998
Dividend Paid		-
Unit Repurchase		-
Total Cash Flow for the Period		75,199,221
Beginning Cash & Cash Equivalent		-
Closing Cash & Cash Equivalent		75,199,221

Net Operating Cash Flow Per Unit

(6.78)



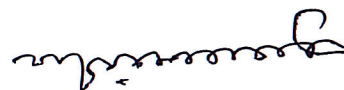
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