


HFAML SHARIAH UNIT FUND			
Statement of Financial Position			
As on March 31, 2023			
		Amount in BDT	
Particulars	Notes	31-Mar-23	31-Mar-22
<b>Assets</b>			
<b>Non Current Assets</b>			
Preliminary & Issue Expenses	Note:1	4,756,712	5,708,136
<b>Total Non Current Assets</b>		<b>4,756,712</b>	<b>5,708,136</b>
<b>Current Assets</b>			
Investment in Securities	Note:2	175,202,122	47,649,082
Accounts Receivable	Note:3	1,320,709	661,551
Investment in MTDR	Note:4	10,000,000	20,000,000
Advance, Deposits & Prepayments	Note:5	811,856	413,243
Cash & Cash Equivalents	Note:6	52,548,339	180,279,620
<b>Total Current Assets</b>		<b>239,883,027</b>	<b>249,003,496</b>
<b>Total Assets</b>		<b>244,639,739</b>	<b>254,711,631</b>
<b>Liabilities &amp; Equity</b>			
<b>Liabilities</b>			
Accounts Payable	Note:10	1,930,313	4,896,408
<b>Total Liabilities</b>		<b>1,930,313</b>	<b>4,896,408</b>
<b>Equity</b>			
Unit Capital	Note:7	250,692,967	250,229,989
OCI Reserve for share value fluctuation	Note:8	-	(422,594)
Retained Earnings	Note:9	(7,983,541)	7,828
<b>Total Equity</b>		<b>242,709,426</b>	<b>249,815,223</b>
<b>Total Liabilities &amp; Equity</b>		<b>244,639,739</b>	<b>254,711,631</b>
<b>NAV at Cost Price</b>	Note:12	<b>253,727,239</b>	<b>250,237,817</b>
<b>NAV at Market Price</b>	Note:13	<b>242,709,426</b>	<b>249,815,223</b>
<b>NAV per Unit (Cost)</b>	Note:12	<b>10.12</b>	<b>10.00</b>
<b>NAV per Unit (Market)</b>	Note:13	<b>9.68</b>	<b>9.98</b>
<b>No. of Unit</b>		<b>25,069,657</b>	<b>25,023,010</b>

  
Sr. Executive  
HF Asset Management Limited

  
Chief Operating Officer  
HF Asset Management Limited

  
MD & CEO  
HF Asset Management Limited

  
Chairman  
Trustee Committee, ICB

<b>HFAML SHARIAH UNIT FUND</b> Statement of Comprehensive Income For the Quarter from January 01, 2023 to March 31, 2023			
Particulars	Notes	01-Jan-2023 to 31-Mar-2023	01-Jan-2022 to 31-Mar-2022
<b>Income</b>			
Gain on sale of securities	Note: 14	824,049	30,010
Dividend income	Note: 15	1,933,404	-
Profit from Money market investment	Note: 16	1,250,084	661,551
<b>Total Income</b>		<b>4,007,537</b>	<b>691,561</b>
<b>Expenses</b>			
BSEC Annual Fee		59,814	13,789
Trustee Fee		50,035	10,342
Custodian Fee		26,399	780
CDBL Charges		-	-
CDBL Data Connectivity Charges		6,568	-
Advertisement & Publication Expenses		30,200	-
Meeting Expenses		28,600	-
Management Fee		1,273,278	532,102
El's Registration fee to DSE		-	25,000
Bank Charges & Excise Duty		30,375	19,075
Amortization of Preliminary Expenses		206,814	82,644
Other Expenses		-	-
<b>Total Expenses</b>		<b>1,712,082</b>	<b>683,733</b>
<b>Profit before provision for the Period</b>		<b>2,295,455</b>	<b>7,828</b>
Write back /(provision) for diminution in value of investment	Note: 11	(10,732,072)	(422,594)
<b>Net Profit/(Loss) for the Period</b>		<b>(8,436,617)</b>	<b>(414,766)</b>

Other Comprehensive Income

Total Comprehensive Income (8,436,617) (414,766)

No. of Units	25,069,657	25,023,010
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Earnings Per Unit	(0.34)	(0.02)
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**HFAML SHARIAH 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 of fluctuation	Total Equity
<b>Beginning Balance</b>	<b>250,669,954</b>	<b>11,733,338</b>	<b>-</b>	<b>262,403,292</b>
Fund Collected/(Redeemed) during the Period	23,013			<b>23,013</b>
Net Profit		(8,436,617)		<b>(8,436,617)</b>
Adjustment for diminution in value of Investment		-		<b>-</b>
Dividend Paid		(11,280,263)		<b>(11,280,263)</b>
<b>Balance as on March 31, 2023</b>	<b>250,692,967</b>	<b>(7,983,541)</b>	<b>-</b>	<b>242,709,426</b>

**HFAML SHARIAH 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 of fluctuation	Total Equity
<b>Beginning Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Collected/(Redeemed) during the Period	250,692,967			<b>250,692,967</b>
Net Profit		(8,436,617)		<b>(8,436,617)</b>
Adjustment for diminution in value of Investment		-	-	<b>-</b>
Dividend Paid		11,280,263		<b>11,280,263</b>
<b>Balance as on March 31, 2022</b>	<b>250,692,967</b>	<b>2,843,646</b>	<b>-</b>	<b>253,536,613</b>


 Sr. Executive

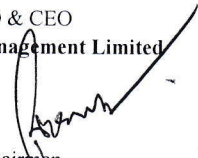
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 Chairman

Trustee Committee, ICB

**HFAML SHARIAH UNIT FUND**  
Cash Flow Statement  
For the Period ended on March 31, 2023

Particulars	Notes	Amount in BDT	Amount in BDT
		January 01, 2023 to March 31, 2023	January 01, 2022 to March 31, 2022
<b>Cash Flow form Operating Activities</b>		<b>29,397,633</b>	<b>(64,465,692)</b>
Dividend Income Received		3,664,590	-
Profit Received		724,520	-
Payment for Investment in Marketable Securities		(1,204,695)	(44,010,586)
Received from Sale of Marketable Securities		6,920,951	-
FDR Encashment/(Investment)		21,168,067	(20,000,000)
Payment for Expenses		(1,875,800)	(455,106)
<b>Cash Flow from Investing Activities</b>		<b>-</b>	<b>(5,484,680)</b>
Payment for Preliminary & Issue Expenses		-	(5,484,680)
<b>Cash Flow from Financing Activities</b>		<b>(10,717,367)</b>	<b>250,229,990</b>
Unit Sale		20,000	250,229,990
Dividend Paid		(10,737,367)	-
Unit Repurchase		-	-
<b>Total Cash Flow for the Period</b>		<b>18,680,266</b>	<b>180,279,619</b>
<b>Beginning Cash &amp; Cash Equivalent</b>		<b>33,868,073</b>	<b>-</b>
<b>Closing Cash &amp; Cash Equivalent</b>		<b>52,548,339</b>	<b>180,279,618.50</b>

Net Operating Cash Flow Per Unit

1.17

(2.58)

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