


# HFAML SHARIAH UNIT FUND

## Statement of Financial Position

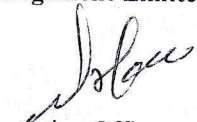
As on March 31, 2022

Particulars	Notes	31-Mar-22
<b>Assets</b>		
<b>Non Current Assets</b>		
Preliminary & Issue Expenses	Note:1	5,708,136
<b>Total Non Current Assets</b>		<b>5,708,136</b>
<b>Current Assets</b>		
Investment in Securities at Market Price	Note:2	47,649,082
Accounts Receivable	Note:3	661,551
Investment in MTDR	Note:4	20,000,000
Prepaid Expenses	Note:5	413,243
Cash & Cash Equivalents	Note:6	180,279,620
<b>Total Current Assets</b>		<b>249,003,496</b>
<b>Total Assets</b>		<b>254,711,631</b>
<b>Liabilities &amp; Equity</b>		
<b>Liabilities</b>		
Accounts Payable	Note:10	4,896,408
<b>Total Liabilities</b>		<b>4,896,408</b>
<b>Equity</b>		
Unit Capital	Note:7	250,229,989
OCI Reserve for share value fluctuation	Note:8	(422,594)
Retained Earnings	Note:9	7,828
<b>Total Equity</b>		<b>249,815,223</b>
<b>Total Liabilities &amp; Equity</b>		<b>254,711,631</b>
<b>NAV at Cost Price</b>	Note:12	<b>250,237,817</b>
<b>NAV at Market Price</b>	Note:13	<b>249,815,223</b>
<b>NAV per Unit (Cost)</b>	Note:12	<b>10.00</b>
<b>NAV per Unit (Market)</b>	Note:13	<b>9.98</b>
<b>No. of Unit</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

# HFAML SHARIAH UNIT FUND

## Statement of Comprehensive Income

For the Quarter from January 01, 2021 to March 31, 2022

Particulars	Notes	01-Jan-2022 to 31-Mar-2022
<b>Income</b>		
Gain on sale of securities	Note: 14	30,010
Dividend income	Note: 15	-
Profit from Money market investment	Note: 16	661,551
<b>Total Income</b>		<b>691,561</b>
<b>Expenses</b>		
BSEC Annual Fee		13,789
Trustee Fee		10,342
Custodian Fee		780
CDBL Charges		-
CDBL Data Connectivity Charges		-
Advertisement & Publication Expenses		-
IPO Expenses		-
Management Fee		532,102
EIs Registration fee to DSE		25,000
Bank Charges & Excise Duty		19,075
Amortization of Preliminary Expenses		82,644
Other Expenses		
<b>Total Expenses</b>		<b>683,733</b>
<b>Profit before provision for the Period</b>		<b>7,828</b>
Write back /(provision) for diminution in value of investment		(422,594)
<b>Net Profit/(Loss) for the Period</b>		<b>(414,766)</b>

Other Comprehensive Income

-

Total Comprehensive Income


(414,766)

No. of Units	25,023,010
Earnings Per Unit	(0.02)



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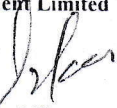
**HFAML SHARIAH UNIT FUND**  
Statement of Changes in Equity  
For the Period ended on March 31, 2022

*Amount in BDT*

Particulars	Capital Fund	Retained Earnings	OCI Reserve for share value of fluctuation	Total Equity
<b>Beginning Balance</b>	-	-	-	-
Fund Collected/(Redeemed) during the Period	250,229,989			250,229,989
Net Profit		(414,766)		(414,766)
Adjustment for diminution in value of Investment		422,594	(422,594)	-
Dividend Paid		-		-
<b>Balance as on March 31, 2022</b>	<b>250,229,989</b>	<b>7,828</b>	<b>(422,594)</b>	<b>249,815,223</b>



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**HFAML SHARIAH UNIT FUND**  
Cash Flow Statement  
For the Period ended on March 31, 2022

*Amount in BDT*

Particulars	Notes	January 01, 2022 to March 31, 2022
<b>Cash Flow form Operating Activities</b>		<b>(64,465,692)</b>
Dividend Income Received		-
Profit Received		-
Payment for Investment in Marketable Securities		(44,010,586)
Received from Sale of Marketable Securities		-
FDR Encashment/(Investment)		(20,000,000)
Payment for Expenses		(455,106)
<b>Cash Flow from Investing Activities</b>		<b>(5,484,680)</b>
Payment for Preliminary & Issue Expenses		(5,484,680)
<b>Cash Flow from Financing Activities</b>		<b>250,229,990</b>
Unit Sale		250,229,990
Dividend Paid		-
Unit Repurchase		-
		-
<b>Total Cash Flow for the Period</b>		<b>180,279,619</b>
<b>Beginning Cash &amp; Cash Equivalent</b>		<b>-</b>
<b>Closing Cash &amp; Cash Equivalent</b>		<b>180,279,619</b>

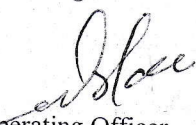
Net Operating Cash Flow Per Unit

(2.576)



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