

HFAML SHARIAH UNIT FUND

Statement of Financial Position

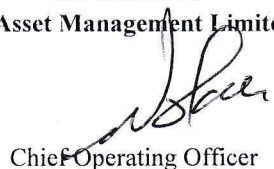
As on June 30, 2022

Particulars	Notes	30-Jun-22
Assets		
Non Current Assets		
Preliminary & Issue Expenses	Note:1	56,25,491
Total Non Current Assets		56,25,491
Current Assets		
Investment in Securities at Market Price	Note:2	12,05,64,415
Applications for IPO Share	Note:3	1,50,00,000
Accounts Receivable	Note:4	44,57,935
Investment in MTDR	Note:5	2,00,00,000
Prepaid Expenses	Note:6	3,03,126
Cash & Cash Equivalents	Note:7	8,46,62,676
Total Current Assets		24,49,88,152
Total Assets		25,06,13,643
Liabilities & Equity		
Liabilities		
Accounts Payable	Note:11	13,17,051
Total Liabilities		13,17,051
Equity		
Unit Capital	Note:8	25,06,09,948
Fair Value Reserve for share value fluctuation	Note:9	-
Retained Earnings	Note:10	(13,13,355)
Total Equity		24,92,96,593
Total Liabilities & Equity		25,06,13,644
NAV at Cost Price		25,38,77,655
NAV at Market Price		24,92,96,593
NAV per Unit (Cost)		10.13
NAV per Unit (Market)		9.95
No. of Unit		2,50,61,175



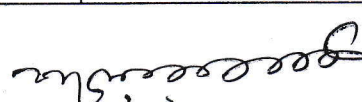
Sr. Executive

HF Asset Management Limited



Chief Operating Officer

HF Asset Management Limited



MD & CEO

HF Asset Management Limited





Chairman

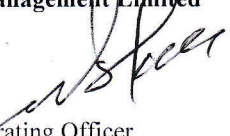
Trustee Committee, ICB

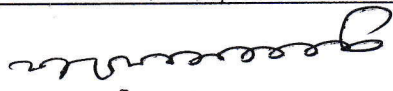
HFAML SHARIAH UNIT FUND

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

Particulars	Notes	01-April-2022 to 30-June-2022	01-Jan-2022 to 30- June-2022
Income			
Gain on sale of securities	Note: 13	12,40,363	12,70,373
Dividend income	Note: 14	21,85,300	21,85,300
Profit from Money market investment	Note: 15	15,44,809	22,06,360
Total Income		49,70,473	56,62,034
Expenses			
BSEC Annual Fee		78,426	92,215
Trustee Fee		58,819	69,161
Custodian Fee		14,991	15,771
CDBL Charges		18,872	18,872
CDBL Data Connectivity Charges		23,377	23,377
Advertisement & Publication Expenses		30,596	30,596
IPO Expenses		-	-
Management Fee		13,01,241	18,33,343
EIs Registration fee to DSE		-	25,000
Meeting Expenses		44,000	44,000
Bank Charges & Excise Duty		57,628	76,704
Amortization of Preliminary Expenses		82,644	1,65,289
Other Expenses		-	-
Total Expenses		17,10,594	23,94,326
Profit before provision for the Period		32,59,879	32,67,707
Write back /(provision) for diminution in value of investment		(41,58,468)	(45,81,063)
Net Profit/(Loss) for the Period		(8,98,589)	(13,13,355)
Other Comprehensive Income		-	-
Total Comprehensive Income		(8,98,589)	(13,13,355)
No. of Units		2,50,61,175	2,50,61,175
Earnings Per Unit		(0.04)	(0.05)


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Statement of Changes in Equity
For the Period Ended on June 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	25,06,09,948			25,06,09,948
Net Profit		(13,13,355)		(13,13,355)
Adjustment for diminution in value of Investment		-	-	-
Dividend Paid		-	-	-
Balance as on June 30, 2022	25,06,09,948	(13,13,355)	-	24,92,96,593


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

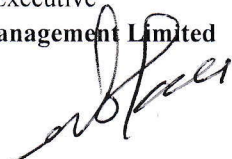
Particulars	Notes	January 01, 2022 to June 30, 2022
Cash Flow form Operating Activities		(16,04,62,631)
Dividend Income Received		8,51,768
Profit Received		19,77,312
Payment for Investment in Marketable Securities		(14,63,10,880)
Received from Sale of Marketable Securities		47,50,975
FDR Encashment/(Investment)		(2,09,41,786)
Payment for Expenses		(12,56,309)
		-
Cash Flow from Investing Activities		(54,84,680)
Payment for Preliminary & Issue Expenses		(54,84,680)
		-
Cash Flow from Financing Activities		25,06,09,988
Unit Sale		25,06,09,988
Dividend Paid		-
Unit Repurchase		-
		-
Total Cash Flow for the Period		8,46,62,676
		-
Beginning Cash & Cash Equivalent		-
		-
Closing Cash & Cash Equivalent		8,46,62,676

Net Operating Cash Flow Per Unit

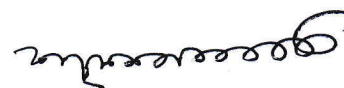
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