

HFAML SHARIAH UNIT FUND

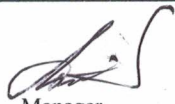
Statement of Financial Position

As on September 30, 2024

Audited

Amount in BDT

Particulars	Notes	30-Sep-24	31-Dec-23
Assets			
Non Current Assets			
Preliminary & Issue Expenses	Note:1	3,515,831	4,136,271
Total Non Current Assets		3,515,831	4,136,271
Current Assets			
Investment in securities	Note:2	130,383,290	188,524,044
Applications for IPO Share	Note:3	-	-
Accounts Receivable	Note:4	2,920,540	5,435,921
Investment in MTDR	Note:5	-	-
Prepaid Expenses	Note:6	936,208	783,106
Cash & Cash Equivalents	Note:7	83,363,859	61,377,403
Total Current Assets		217,603,897	256,120,475
Total Assets		221,119,727	260,256,746
Liabilities & Equity			
Liabilities			
Accounts Payable	Note:8	1,266,669	1,539,739
Total Liabilities		1,266,669	1,539,739
Equity			
Unit Capital	Note:9	247,715,581	247,683,771
Retained Earnings	Note:10	(27,862,523)	11,033,236
Total Equity		219,853,058	11,033,236
			258,717,007
Total Liabilities & Equity		221,119,727	260,256,746
NAV at Cost Price	Note:12	267,252,494	259,416,249
NAV at Market Price	Note:13	219,853,058	258,717,007
NAV per Unit (Cost)	Note:12	10.79	10.48
NAV per Unit (Market)	Note:13	8.88	10.45
No. of Unit		24,763,309	24,759,432



Manager

HF Asset Management Limited



MD & CEO

HF Asset Management Limited



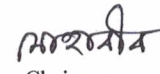
Chief Operating Officer

HF Asset Management Limited



Member

Trustee Committee, ICB



Chairman

Trustee Committee, ICB

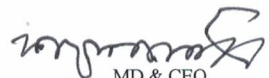
HFAML SHARIAH UNIT FUND
Statement of Profit or Loss and Other Comprehensive Income
For the Period Ended on September 30, 2024

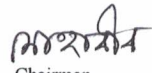
Particulars	Notes	01-Jan-2024 to 30-September-2024	01-Jan-2023 to 31-December-2023	01-July-2024 to 30-September-2024	01-July-2023 to 30-September-2023
Income					
Net gain on sale of securities	Note:14	12,500,013	4,964,949	9,706,472	1,144,530
Dividend income	Note:15	6,646,443	6,175,368	2,147,888	344,710
Profit from Money market investment	Note:16	4,147,016	7,146,331	1,626,868	1,136,214
Total Income		23,293,472	18,286,648	13,481,228	2,625,455
Expenses					
BSEC Annual Fee		189,806	248,638	64,436	67,108
Trustee Fee		257,834	389,294	72,481	72,204
Custodian Fee		118,754	196,703	56,603	36,458
CDBL Charges		35,116	46,000	11,921	23,511
CDBL Data Connectivity Charges		33,661	28,675	18,071	16,514
Advertisement & Publication Expenses		71,267	145,550	29,333	23,500
IPO Expenses		5,000	8,000	-	-
BO Maintenance		2,250	2,299	2,250	2,299
Management Fee		3,506,991	5,192,759	1,174,657	1,321,501
Audit Fee		-	30,000	-	-
Meeting Expenses		75,090	58,330	38,200	-
Bank Charges & Excise Duty		50,068	72,563	358	3,110
Amortization of Preliminary Expenses		620,441	827,254	206,813	206,814
Dividend purification		-	46,920	-	-
Total Expenses		4,966,277	7,292,987	1,675,122	1,773,018
Profit before provision for the Period		18,327,195	10,993,661	11,806,105	852,437
Write back /(provision) for diminution in value of investment	Note:11	(46,700,195)	(413,501)	(8,580,783)	(233,712)
Net Profit/(Loss) for the Period		(28,373,000)	10,580,160	3,225,323	618,725
Other Comprehensive Income					
		-	-	-	-
Total Comprehensive Income		(28,373,000)	10,580,160	3,225,323	618,725
No. of Units		24,763,309	24,759,432	24,763,309	25,116,387
Earnings Per Unit		(1.15)	0.43	0.13	0.02


Manager
HF Asset Management Limited


Chief Operating Officer
HF Asset Management Limited


Member
Trustee Committee, ICB


MD & CEO
HF Asset Management Limited


Chairman
Trustee Committee, ICB

HFAML SHARIAH UNIT FUND
 Statement of Changes in Equity
 For the Period Ended on September 30, 2024

Amount in BDT

Particulars	Capital Fund	Retained Earnings	Total Equity
Beginning Balance	247,683,771	11,033,236	258,717,007
Fund Collected/(Redeemed) during the Period	31,810		31,810
Net Profit		(28,373,000)	(28,373,000)
Dividend Paid		(10,522,759)	(10,522,759)
Balance as on September 30, 2024	247,715,581	(27,862,523)	219,853,058

Statement of Changes in Equity
 For the year ended on December 31, 2023

Amount in BDT

Particulars	Capital Fund	Retained Earnings	Total Equity
Beginning Balance	250,669,954	11,733,338	262,403,292
Fund Collected/(Redeemed) during the Period	(2,986,183)	-	(2,986,183)
Net Profit	-	10,580,160	10,580,160
Dividend Paid	-	(11,280,263)	(11,280,263)
Balance as on December 31, 2023	247,683,771	11,033,236	258,717,007



Manager

HF Asset Management Limited



MD & CEO

HF Asset Management Limited



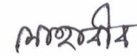
Chief Operating Officer

HF Asset Management Limited



Member

Trustee Committee, ICB




Chairman

Trustee Committee, ICB

HFAML SHARIAH UNIT FUND
Cash Flow Statement
For the Period Ended on September 30, 2024

Particulars	Notes	January 01, 2024 to September 30, 2024	January 01, 2023 to December 31, 2023
Cash Flow from Operating Activities		32,021,908	43,211,610
Dividend Income Received		7,120,690	8,351,144
Profit Received		1,261,527	825,919
Payment for Investment in Marketable Securities		(56,753,320)	(21,858,612)
IPO Investment		(4,310,810)	(2,757,100)
Received from Sale of Marketable Securities		87,413,194	28,849,617
MTDR Encashment/(Investment)		2,478,196	36,777,472
Payment for Expenses		(5,187,568)	(6,976,830)
Cash Flow from Investing Activities		-	-
Payment for Preliminary & Issue Expenses		-	-
Cash Flow from Financing Activities		(10,035,452)	(13,156,547)
Unit Sale		74,000	1,080,020
Dividend Paid		(10,067,509)	(10,737,367)
Unit Repurchase		(41,943)	(3,499,200)
Total Cash Flow for the Period		21,986,456	30,055,063
Beginning Cash & Cash Equivalent		61,377,403	33,868,073
Closing Cash & Cash Equivalent		83,363,859	63,923,136
Net Operating Cash Flow Per Unit	Note :17	1.29	1.72


Manager
HF Asset Management Limited


Chief Operating Officer
HF Asset Management Limited


Member
Trustee Committee, ICB


MD & CEO.
HF Asset Management Limited


Chairman
Trustee Committee, ICB

HFAML SHARIAH UNIT FUND
Notes to the Accounts
For the Period Ended on September 30, 2024

Particulars	30-Sep-24	31-Dec-23
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Note: 1

Preliminary & Issue Expenses	3,515,831	4,136,271
Opening Balance	4,136,271	4,963,526
Less: Amortization during the Period	620,441	827,254

Note: 2

Investment in Securities		
Investment in listed securities	111,761,882	156,108,288
Investment in non-listed Open End Mutual Fund 2.01	11,664,987	13,702,210
Investment in listed Close End Mutual Fund 2.02	6,372,000	8,308,171
	129,798,870	178,118,670
Provision not required against Unrealized loss of Mutual Fund*	584,420	10,405,375
Total	130,383,290	188,524,044

Note: 2.01

Investment in non-listed Open End Mutual Fund	11,664,987	13,702,210
Capitec-IBBL Shariah Unit Fund	11,664,987	13,702,210.3

Note: 2.02

Investment in listed Close End Mutual Fund	6,372,000	3,906,959
AIBL 1st Islamic Mutual Fund	-	3,862,459
IFIL Islamic Mutual Fund-1	4,128,000	-
SEML IBBL Shariah Fund	2,244,000	44,500

*Provision not required against Unrealized loss of Mutual Fund as per calculation of BSEC Directives No. SEC/CMRRCD/2009-193/172 dated 30 June 2015

Note: 3

Applications for IPO Share	-	-
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Note: 4

Accounts Receivable	2,920,540	5,435,921
Dividend receivable (Annexure -B)	1,821,875	1,056,813
Profit accrued on money market investment	616,808	1,488,310
Sale of Securities	481,858	2,890,798
Other Receivables	-	-

Note: 5

Investment in MTDR				Amount	Amount
Name of the Institution	Account No.	Term			
IFIL	0013071	6 Month		-	-
SBL	277309	6 Month		-	-
Total				-	-

Note:6

Prepaid Expenses	936,208	783,106
Advance BSEC Annual Fee	58,833	5,800
CDBL Annual Fees	10,884	-
Custodian Fees	-	-
Advance Tax	792,264	777,306
Advance Trustee Fee	74,227	-

Note:7

Cash & Cash Equivalents	83,363,859	61,377,403
Cash at Bank	13,363,859	11,377,403
Term Deposit- FDR	70,000,000	50,000,000



Note:7.01

Cash at Bank

Name of Bank	Account Name	Account No.	Type	Amount in Taka	
IBBL	HFAML Shariah Unit Fund	20503420100145006	C/A	169,672	96,103
AIBL		541220001218	SND	13,181,748	11,272,970
AIBL		541020010611	AWCA	-	488
SBL		00936001226	DIV AC	12,438	-
SBL		00936001209	DIV AC	-	7,843
Total-				13,363,859	11,377,403

Note:7.02

Term Deposit-3 Months

Name of the Institution	Account No.	Term	Amount	Amount
SBL	277309	3 Month	20,000,000	30,000,000
SBL	277403	3 Month	-	20,000,000
SBL	277574	3 Month	30,000,000	-
AIBL	1322960	3 Month	20,000,000	-
Total			70,000,000	50,000,000

Note: 8

Accounts Payable

	1,266,669	1,539,739
Source Tax Payable	-	-
Payable for Publication of Periodical Report	-	10,933
Payable Custodian Fees	6,036	133,826
Payable for Management Fees (Annexure -E)	1,174,657	1,313,211
Payable to Trustee Fees	-	2,568
Payable for Dividend Purification	46,920	46,920
Payable to Audit Fee	-	30,000
Source Tax Payable	28,778	-
Others Payable	10,279	2,282

Note: 9

Unit Capital

	247,715,581	247,683,771
Sponsor Contribution	21,400,000	21,400,000
Fund Collected other than Sponsors	226,233,090	226,194,320
Unit Discount	(22,256)	(11,349)
Unit Premium	104,747	100,800
Total Unit	247,763,309	247,559,432

Note:10

Retained Earnings

	(27,862,523)	11,033,236
Opening Balance	11,033,236	11,733,338
Add: Profit during the period	(28,373,000)	10,580,160
Less: Provision of value diminution	-	-
Add: Adjustment for diminution in value of Investment	-	-
Less: Dividend paid during the period	(10,522,759)	(11,280,263)

Note: 11

Provision for diminution in value of investment

For Open end Funds	(3,335,009)	(1,297,786)
For Close end Funds	-	(708,900)
Mutual Funds	(3,335,009)	(2,006,686)
Equity & Debt Securities	(44,064,427)	(9,097,930)
Total Provision Requirement as on 30 September 2024	(47,399,437)	(11,104,617)
Opening Provision as on 1 Jan 2024	(699,242)	(285,741)
Current years provision requirement Treated in I/S)	(46,700,195)	(11,390,358)

Note: 11.01

*Equity & Debt Securities:

Provision Required as per portfolio statements	(47,983,856)	(11,104,617)
Less: Mutual Fund (Close-End)	(3,335,009)	(1,297,786)
Less: Mutual Fund Open-End)	(584,420)	(708,900)
	(44,064,427)	(13,111,303)



Note: 12

Net Asset Value (NAV) at Cost

Total Asset at Cost Price

Total Net Asset Value (NAV) at Cost (A)

Less: Accounts payable

Total net asset value at cost

Number of Unit (B)

NAV per unit at cost price (A/B)

268,519,164	260,955,988
268,519,164	260,955,988
(1,266,669)	(1,539,739)
267,252,494	259,416,249
24,763,309	24,759,432
10.79	10.48

Note: 13

Net Asset Value (NAV) per unit at Market Price

Total Asset at Market Value

Total Asset Value (NAV) at Market Price (A)

Less: Accounts payable

Total net asset value at market price

Number of Unit (B)

NAV per unit at Market price (A/B)

221,119,727	260,256,746
221,119,727	260,256,746
(1,266,669)	(1,539,739)
219,853,058	258,717,007
24,763,309	24,759,432
8.88	10.45

Note: 14

Net gain on sale of securities

Net gain on sale of securities (Annexure -C)

12,500,013	4,964,949
12,500,013	4,964,949

Note: 15

Dividend Income

Dividend Income from Securities (Annexure -D)

6,646,443	6,175,368
6,646,443	6,175,368

Note: 16

Profit from money market investment

Cash at Bank (SND & AWCA)

Term Deposit (MTDR) (Annexure -F)

4,147,016	7,146,331
198,548	106,281
3,948,468	7,040,050

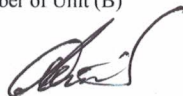
Note: 17

Net operating cash flow per Unit (NOCFPU)

Cash Flow form Operating Activities

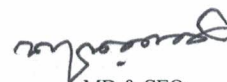
Number of Unit (B)

1.29	1.72
32,021,908	43,211,610
24,763,309	25,116,387



Manager

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MD & CEO

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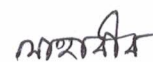


Chief Operating Officer
HF Asset Management Limited



Member

Trustee Committee, ICB



Chairman

Trustee Committee, ICB

Name of Asset Manager: HF ASSET MANAGEMENT LIMITED
Name of the Scheme/Mutual fund: HFAMI SHARIAH Unit Fund
Portfolio Statements as at: 30-Sep-2024

Annexure -A

SL	Sectors	Investment in Stocks/Securities (Sectorwise)	No of Share	Figure in million Bd Taka			Percentages	
				Total Cost Value	Market Value	Appreciation(or Diminution) in the market value /Fair value of	% Change (in term of cost)	% of Total Investments
		A. Shares of Listed Companies (Script wise)						
1		Export Import (EXIM) Bank of Bangladesh Limited	817,301	9,770,347.191	7,192,248.800	-2,578,098.391	-26.39%	2.38%
2		First Security Islami Bank Limited	427,350	3,935,530.350	3,547,005.000	-388,525.350	-9.87%	0.96%
3	Bank	Global Islami Bank Limited	661,500	6,000,005.032	4,762,800.000	-1,237,205.032	-20.62%	1.46%
4		Standard Bank Limited	820,000	6,823,221.340	5,658,000.000	-1,165,221.340	-17.08%	1.66%
5		Shahjalal Islami Bank Ltd.	350,200	7,108,285.795	6,618,780.000	-489,505.795	-6.89%	1.73%
6		Union Bank Limited	603,750	7,006,986.000	4,226,250.000	-2,780,736.000	-39.69%	1.71%
		Sub-Total		40,644,375.708	32,005,083.800	-8,639,291.908	-21.26%	9.90%
7	Cement	LafargeHolcim Bangladesh Limited	69,409	4,903,127.114	4,282,535.300	-620,591.814	-12.66%	1.19%
		Sub-Total		4,903,127.114	4,282,535.300	-620,591.814	-12.66%	1.19%
8	Ceramics Sector	RAK Ceramics (Bangladesh) Limited	113,000	3,916,557.007	2,757,200.000	-1,159,357.007	-29.60%	0.95%
		Sub-Total		3,916,557.007	2,757,200.000	-1,159,357.007	-29.60%	0.95%
9	Engineering	BBS Cables Limited	102,700	4,823,878.500	2,136,160.000	-2,687,718.500	-55.72%	1.17%
10		KDS Accessories Limited	94,000	3,729,093.506	3,280,600.000	-448,493.506	-12.03%	0.91%
11		Nahee Aluminum Composite Panel Ltd.	133,507	4,053,822.304	3,137,414.500	-916,407.804	-22.61%	0.99%
		Sub-Total		12,606,794.310	8,554,174.500	-4,052,619.810	-32.15%	3.07%
12	Food & Allied	Emerald Oil Industries Ltd.	55,000	1,699,135.989	1,655,500.000	-43,635.989	-2.57%	0.41%
		Sub-Total		1,699,135.989	1,655,500.000	-43,635.989	-2.57%	0.41%
13	Fuel & Power	Baraka Power Limited	310,000	4,266,447.563	3,875,000.000	-391,447.563	-9.18%	1.04%
14		Linde Bangladesh Limited	2,800	4,127,380.339	3,281,040.000	-846,340.339	-20.51%	1.01%
15		United Power Generation & Distribution Company Ltd	27,100	6,480,799.520	3,639,530.000	-2,841,269.520	-43.84%	1.58%
		Sub-Total		14,874,627.422	10,795,570.000	-4,079,057.422	-27.42%	3.62%
16	Insurance	Prime Islami Life Insurance Ltd.	85,000	3,912,823.657	3,247,000.000	-665,823.657	-17.02%	0.95%
		Sub-Total		3,912,823.657	3,247,000.000	-665,823.657	-17.02%	0.95%
17	IT Sector	GENEX Infosys Limited	71,812	5,405,355.849	2,685,768.800	-2,719,587.049	-50.31%	1.32%
		Sub-Total		5,405,355.849	2,685,768.800	-2,719,587.049	-50.31%	1.32%
18	Miscellaneous	SK Trims & Industries Limited	160,000	3,706,216.657	2,320,000.000	-1,386,216.657	-37.40%	0.90%
		Sub-Total		3,706,216.657	2,320,000.000	-1,386,216.657	-37.40%	0.90%
19	Financial Institutions	Islamic Finance & Investment Ltd.	250,000	5,319,106.339	3,900,000.000	-1,419,106.339	-26.68%	1.30%
		Sub-Total		5,319,106.339	3,900,000.000	-1,419,106.339	-26.68%	1.30%
20	Pharmaceuticals & Chemicals	Asiatic Laboratories Ltd	58,000	1,948,823.200	1,972,000.000	23,176.800	1.19%	0.47%
21		Advent Pharma Limited	110,000	2,821,632.000	1,980,000.000	-841,632.000	-29.83%	0.69%
22		Beximco Pharmaceuticals Ltd.	54,000	3,989,265.137	3,942,000.000	-47,265.137	-1.18%	0.97%
23		Renata Ltd.	14,100	14,962,652.494	9,878,460.000	-5,084,192.494	-33.98%	3.64%
24		Silva Pharmaceuticals Limited	194,500	3,230,661.344	2,470,150.000	-760,511.344	-23.54%	0.79%
		Sub-Total		26,953,034.175	20,242,610.000	-6,710,424.175	-24.90%	6.56%
25	Tannery Industries	Fortune Shoes Limited	160,000	4,245,077.772	3,184,000.000	-1,061,077.772	-25.00%	1.03%
		Sub-Total		4,245,077.772	3,184,000.000	-1,061,077.772	-25.00%	1.03%
26	Telecommunication	Grameenphone Ltd.	3,700	1,214,316.098	1,295,740.000	81,423.902	6.71%	0.30%
		Sub-Total		1,214,316.098	1,295,740.000	81,423.902	6.71%	0.30%
27	Textile	VFS Thread Dyeing Limited	290,000	6,432,611.544	2,842,000.000	-3,590,611.544	-55.82%	1.57%
		Sub-Total		6,432,611.544	2,842,000.000	-3,590,611.544	-55.82%	1.57%
		B. Listed Mutual Funds/CIS (Script wise)						
28	Mutual Fund (Close-End)	IFIL Islamic Mutual Fund-1	860,000	4,540,849.572	4,128,000.000	-412,849.572	-9.09%	1.11%
29		SEML IBBL Shariah Fund	340,000	2,415,570.233	2,244,000.000	-171,570.233	-7.10%	0.59%
		Sub-Total		6,956,419.805	6,372,000.000	-584,419.805	-8.40%	1.69%



Name of Asset Manager: HF ASSET MANAGEMENT LIMITED
 Name of the Scheme/Mutual fund: HFAML SHARIAH Unit Fund
 Portfolio Statements as at: 30-Sep-2024

Annexure - A

SL	Sectors	Investment in Stocks/Securities (Sectorwise) (Script wise)	No of Share	Figure in million Bd Taka			Percentages	
				Total Cost Value	Total Market Value	Appreciation(or Diminution) in the market value/Fair value of	% Change (in term of cost)	% of Total Investments
30	Corporate Bond	C. Listed Bond/Debtenture/Isiamic Securities (Script wise) Beximco Green-Sukuk al Istisna'a	224,200	19,993,150.070	11,994,700.000	-7,998,450.070	-40.01%	4.87%
		Sub-Total		19,993,150.070	11,994,700.000	-7,998,450.070	-40.01%	4.87%
		D. Other Listed Securities (Script wise) if any						
		Sub-Total						
		Grand Total of Capital Market Securities (Listed)		162,782,729.52	118,133,882.40	-44,648,847.116	-27.43%	39.65%
		II. Investments in Capital market Securities (Non-Listed)						
		Investments in Stocks/Securities (sectorwise)		Cost Value		Appreciation(or Diminution) in the market value/Fair value of	% Change (in term of cost)	% of Total Investments
31	Mutual Funds(Open-End)	A. Open-End Mutual Funds (Script wise) CAPITEC-IBBL SHARIAH UNIT FUND	1,509,054	14,999,996.760	11,664,987.420	-3,335,009.340	-22.23%	3.65%
		Sub-Total		14,999,996.760	11,664,987.420	-3,335,009.340	-22.23%	3.65%
		B. Pre-IPO Placement Shares, if any						
		Sub-Total						
		C. Non-listed Bond/debtenture/Securities/Isiamic securities (Script wise)						
		Sub-Total						
		Grand Total of Capital Market Securities		177,782,726.28	129,798,869.82	-47,983,856.456	-26.99%	43.30%

Listed securities other than Bonds, Closed MF & Open MF
 Bonds / Sukuk
 Closed MD
 Open MF

Total

135,833,159.64	99,767,182.40	(36,065,977.24)
19,993,150.070	11,994,700.000	(7,998,450.070)
6,956,419.805	6,372,000.000	(584,419.805)
14,999,996.760	11,664,987.420	(3,335,009.340)
177,782,726.28	129,798,869.82	(47,983,856.46)



HFAML Shariah Unit Fund						
Cash dividend receivables						
During 01 January 2024 to 30 September 2024						
SL	Stock/Securities Name	Share Quantity	Dividend Rate	Total Dividend	Tax Deducted	Net Dividend
1	Union Bank Limited	603,750	0.050	332,062.50		301,875.00
2	Global Islami Bank Limited	630,000	0.050	315,000.00		315,000.00
3	VFS Thread Dyeing Limited	290,000	0.020	57,000.00		57,000.00
4	Linde Bangladesh Limited	2,800	41.000	1,148,000.00		1,148,000.00
Total						1,821,875.00



**HFAML Shariah Unit Fund
Capital Gain
From Jan 01 to Sep 30, 2024**

SL	Name of Securities	No. of Units	Per Unit Cost	Total Cost Price	Per Unit Sell	Total Sell Price	Gain/ Loss
01	ADVENT	77,608	24.77	1,922,584	25.41	1,972,386	49,802
02	AGNISYSL	25,000	24.23	605,709	25.63	640,816	35,107
03	AIBL1STIMF	501,618	9.12	4,572,449	9.37	4,700,627	128,178
04	AOPLC	3,694	10.00	36,940	37.56	138,755	101,815
05	ASIATICLAB	333,800	41.29	13,783,852	44.60	14,886,443	1,102,591
06	BERGERPBL	50	1,737.15	86,857	1,773.45	88,672	1,815
07	BESTHLDNG	72,000	35.00	2,520,000	42.92	3,090,307	570,307
08	BXPBARMA	63,000	74.03	4,663,882	75.81	4,776,218	112,336
09	CRAFTSMAN	2,577	10.00	25,770	42.32	109,056	83,286
10	DOMINAGE	196,156	13.23	2,594,668	13.68	2,684,018	89,350
11	EMERALDOIL	132,000	32.09	4,236,200	34.75	4,586,765	350,566
12	FORTUNE	236,050	28.35	6,692,898	29.11	6,870,457	177,559
13	GIB	409,769	9.52	3,902,558	9.80	4,016,710	114,152
14	GP	50,300	320.09	16,100,484	346.06	17,406,983	1,306,498
15	IBNSINA	63,757	287.95	18,359,064	308.59	19,674,940	1,315,876
16	IFILISLMF1	618,856	5.28	3,266,286	5.57	3,444,228	177,942
17	ISLAMIBANK	43,000	31.32	1,346,889	41.29	1,775,542	428,653
18	ISLAMIINS	43,297	40.55	1,755,790	42.27	1,830,005	74,215
19	KDSALTD	84,000	40.90	3,435,857	41.90	3,519,416	83,558
20	LHB	11,000	68.82	757,028	72.09	793,011	35,983
21	LINDEBD	3,250	1,500.30	4,875,961	1,580.69	5,137,236	261,275
22	MARICO	2,850	2,384.60	6,796,106	2,424.56	6,910,002	113,896
23	MLDYEING	130,000	11.90	1,547,091	12.40	1,612,095	65,004
24	NAHEEACP	32,493	30.42	988,466	31.10	1,010,594	22,128
25	OLYMPIC	40,213	126.95	5,104,855	147.23	5,920,445	815,590
26	PRIMELIFE	135,265	52.62	7,118,155	53.41	7,224,370	106,215
27	RAKCERAMIC	75,100	40.56	3,046,056	41.48	3,115,257	69,201
28	SEMLIBLSF	388,627	7.10	2,759,658	7.48	2,906,734	147,076
29	SIBL	924,500	11.16	10,321,559	11.55	10,682,592	361,033
30	SILCOPHL	188,293	20.66	3,890,465	21.27	4,004,983	114,518
31	SILVAPHL	225,729	18.94	4,276,368	19.29	4,355,056	78,688
32	SKTRIMS	98,364	27.63	2,718,043	28.73	2,826,361	108,319
33	SONALIPAPR	35,000	154.69	5,414,260	157.81	5,523,304	109,044
34	SPCL	74,000	59.45	4,399,024	60.79	4,498,685	99,661
35	SQURPHARMA	61,100	220.14	13,450,743	229.89	14,046,181	595,438
36	STANDBANKL	28,750	8.58	246,698	9.08	261,102	14,404
37	TAKAFULINS	76,843	40.40	3,104,120	41.32	3,175,144	71,024
38	TECHNODRUG	125,000	34.00	4,250,000	57.42	7,177,899	2,927,899
39	WEBCOATS	3,504	10.00	35,040	32.83	115,051	80,011
	Fracton Amount						-
	Sub Total	5,616,413		175,008,432		187,508,445	12,500,013



HFAML Shariah Unit Fund Dividend Income and Cash dividend receivables During 01 January 2024 to 30 September 2024						
SL	Stock/Securities Name	Share Quantity	Dividend Rate	Total Dividend	Tax Deduc	Net Dividend
1	RAK Ceramics (Bangladesh) Limited	15,000	0.100	15,000		15,000
2	Grameenphone Ltd.	36,400	1.250	455,000		455,000
3	Grameenphone Ltd.	36,400	1.600	192,000		192,000
4	LafargeHolcim Bangladesh Limited	45,700	0.500	228,500		228,500
5	Shahjalal Islami Bank Ltd.	350,200	0.140	490,280		490,280
6	Islami Bank Bangladesh Limited	25,000	0.100	25,000		25,000
7	Social Islami Bank Limited	690,000	0.050	345,000		345,000
8	Export Import (EXIM) Bank of Bangladesh	817,301	0.100	817,301		817,301
9	First Security Islami Bank Limited	407,000	0.050	203,500		203,500
10	Marico Bangladesh Limited	1,300	2.000	26,000		26,000
11	Islami Insurance Bangladesh Limited	7,326	0.150	10,989		10,989
12	Union Bank Limited	603,750	0.050	332,063		332,063
13	Global Islami Bank Limited	630,000	0.050	315,000		315,000
14	Standard Bank Limited	800,000	0.025	200,000		200,000
15	Takaful Islami Insurance Limited	45,000	0.100	45,000		45,000
16	Linde Bangladesh Limited	5,050	15.400	777,700		777,700
17	Beximco Green-Sukuk al Istisna'a	224,200	0.046	1,020,110		1,020,110
18	Linde Bangladesh Limited	2,800	41.000	1,148,000		1,148,000
Total Dividend Income						6,646,443



HFAML Shariah Unit Fund
Calculation of Management Fee
For the Period July 01, 2024 to Sep 30, 2024

Date	Number of Unit	Rate of Unit	Weekly NAV
4-Jul	24,761,481	8.57	212,219,571
11-Jul	24,761,481	8.62	213,538,964
18-Jul	24,761,481	8.54	211,557,798
25-Jul	24,761,481	8.54	211,493,102
1-Aug	24,761,481	8.57	212,214,239
8-Aug	24,762,425	9.20	227,927,521
15-Aug	24,762,425	9.32	230,749,694
22-Aug	24,762,425	9.08	224,832,615
29-Aug	24,762,425	9.13	226,122,341
5-Sep	24,763,309	9.09	225,159,200
12-Sep	24,763,309	9.02	223,384,768
19-Sep	24,763,309	9.11	225,546,102
26-Sep	24,763,309	8.96	221,964,685

Total **2,866,710,601**
Average **220,516,200**

Management Fee Calculation	Total Average NAV	Management Fee for 3 Month
Upto 5,00,00,000 (@ 2.5%)	50,000,000	1,250,000
From 5,00,00,000 to 25,00,00,000 (@ 2.0%)	170,516,200	3,410,324
Total	220,516,200	4,660,324
No of Days (From July 01, 2024 to Sep 30, 2024)		92
Management Fee Receivable		1,174,657



HFAML Shariah Unit Fund						
Profit/Interest Income From MTDR						
From 01 January 2024 to 30 September 2024						(Amounts in Taka)
SL	Bank/Institution Name	Branch	Account No	Type	Rate	Amount
1	Standard Bank PLC	Gulshan	277309 (6)	90 Days	9.15%	320,541.68
2	Standard Bank PLC	Gulshan	277574 (4)	90 Days	9.15%	581,536.37
3	Standard Bank PLC	Gulshan	277309 (7)	90 Days	9.50%	476,017.71
4	Standard Bank PLC	Gulshan	277574 (5)	90 Days	10.00%	750,181.00
5	Standard Bank PLC	Gulshan	277309 (8)	90 Days	10.00%	500,383.88
6	Standard Bank PLC	Gulshan	277574 (6)	90 Days	10.00%	751,613.29
7	Al-Arafah Islami Bank PLC	Gulshan	1322960	90 Days	11.75%	280,694.45
8	Standard Bank PLC	Gulshan	277309 (9)	90 Days	11.50%	172,500.00
9	Standard Bank PLC	Gulshan	277574 (7)	90 Days	11.50%	115,000.00
Total Interest Income						3,948,468.37



Fund Name: HFAMI Shariah Unit Fund

Date: Sep 30, 2024

Fund	Number of Share	Total		Fund Nature - Open End		Surrender Value (SV)	Per Unit Provision Against Loss	Total Provision	Formula Used
		Cost Value	Cost Price (CP)	Market Value	Per Unit Market Value				
CAPITEC-IBBL SHARIAH UNIT FUND	1,509,054	14,999,996.76	9.94	11,664,987.42	7.73	7.73	2.21	3,335,009.34	CP-SV
Total		14,999,996.76		11,664,987.42		7.73	2.21	3,335,009.34	

1. When CP ≤ Surrender Value (SV) - No Provision Required
2. When CP > Surrender Value (SV) ; Provision = CP - SV (Not more than 5% Discount of NAVcmp)

Fund	Number of Share	Total		Fund Nature - Closed End		85% of NAV	Per Unit Provision Against Loss	Total Provision	Formula Used	NAV
		Cost Value	Cost Price (CP)	Market Value	Per Unit Market Value					
SEMLIBLISF	340,000	2,415,570.23	7.10	2,244,000.00	6.60	8.53	-	-	None	10.03
Total		2,415,570.23		2,244,000.00						
Total (Closed End + Open End)		17,415,566.99		13,908,987.42				3,335,009.34		

1. CP ≤ MV - No Provision Required
2. CP ≤ NAVcmp*85% - No Provision Required
Provision Required if CP > MV or CP > NAVcmp*85%
3. When, MV ≥ NAVcmp*85%; Provision = CP - MV
4. When, MV < NAVcmp*85%; Provision = CP - NAVcmp*85%

