



AUDIT REPORT AND FINANCIAL STATEMENTS
OF
HFAML UNIT FUND

138/1 TEJGAON I/A, DHAKA-1208

FOR THE YEAR ENDED DECEMBER 31, 2018

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Auditors' Report to the Trustee of HFAML Unit Fund

We have audited the accompanying financial statements of **HFAML Unit Fund**, which comprise the statement of financial position as at December 31, 2018 and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRSs), and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraud and error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISAs).

Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of HFAML Unit Fund as at December 31, 2018 and their financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), Bangladesh Securities and Exchange Rules 1987, সিকিউরিটি ও একাডেমি কমিশন (বিড়িস্যাল ফাউন্ডেশন), ২০০১, Trust Deed and other applicable laws and regulations.

We also report that:

1. we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
2. in our opinion, proper books of account as required by law have been kept by the Fund so far as it appeared from our examination of those books;
3. the Fund's statement of financial position and statement of comprehensive income along with the annexed notes 1 to 23 and the annexure A to D, dealt with by the report are in agreement with the books of account and returns; and
4. the expenditure incurred and payments made were for the purposes of the Fund's business.

hfs
ARTISAN
Chartered Accountants

Dhaka, January 31, 2019

HFAML UNIT FUND
Statement of Financial Position
As at December 31, 2018

Particulars	Notes	December 31, 2018 Amount in Taka
Assets		
Non Current Assets		
Preliminary & Issue Expenses	5.00	5,708,495
		5,708,495
Current Assets		
Investment in Securities - at cost	6.00	253,393,066
Accounts Receivable	7.00	7,498,833
Investment in FDR	8.00	34,966,750
Cash & Cash Equivalents	9.00	12,494,569
		308,353,218
Total Assets		314,061,713
Equity & Liabilities		
Equity		
Unit Capital	10.00	279,739,415
Retained Earnings	11.00	24,122,886
Total Equity		303,862,301
Liabilities		
Accounts Payable	12.00	4,407,228
Provision for diminution in value of Investment	13.00	5,792,184
Total Liabilities		10,199,412
Total Equity & Liabilities		314,061,713
NAV at Cost Price		309,654,485
NAV at Market Price		303,862,301
NAV per Unit (Cost)	14.00	11.02
NAV per Unit (Market)	15.00	10.82
Number of Unit		28,087,960

The annexed notes 1-23 and annexure A to D form an integral part of these financial statements.



Chairman

Trustee

Managing Director & CEO
HF Asset Management Limited

Signed in terms of our separate report of even date annexed.

Dhaka
January 31, 2019

ARTISAN
Chartered Accountants



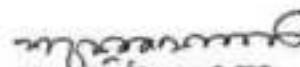
HFAML UNIT FUND
Statement of Comprehensive Income
For the period ended December 31, 2018

Particulars	Notes	November 20, 2017 to December 31, 2017	January 01, 2018 to December 31, 2018	Amount in Taka November 20, 2017 to December 31, 2018
Income				
Capital Gain	16.00	-	24,883,805	24,883,805
Dividend Income	17.00	-	7,423,659	7,423,659
Interest Income	18.00	1,517,810	5,578,763	7,096,574
Total Income		1,517,810	37,886,228	39,404,038
Expenses				
BSEC Annual Fee		-	64,950	64,950
Trustee Fee		-	395,839	395,839
Custodian Fee		2,600	376,450	379,050
Audit Fee		-	15,000	15,000
CDBL Charges		-	107,775	107,775
CDBL Data Connectivity Charge		-	36,225	36,225
IPO Expenses		-	43,000	43,000
EI Registration Fee		-	25,000	25,000
Management Fee		98,514	5,315,179	5,413,693
Sales Agent Commission		-	1,767,803	1,767,803
Publication Expenses		-	209,500	209,500
Bank Charges & Excise Duty		26,210	60,999	87,209
Amortization of Preliminary Expenses		-	941,876	941,876
Others Expense		-	2,047	2,047
Total Expenses		127,324	9,361,644	9,488,968
Total Income Before Provision			1,390,486	28,524,584
(Provision)/write back of provision for diminution in value of investments				(5,792,184)
Net Profit for the Period				24,122,886
No. of Unit				28,087,960
Earnings per Unit		19.00		0.86

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Dhaka
January 31, 2019



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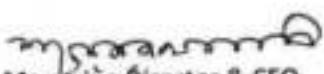
HFAML UNIT FUND
Statement of Cash Flows
For the period ended December 31, 2018

Particulars	Notes	December 31, 2018 Amount in Taka
Cash Flow from Operating Activities		
Dividend Income Received		5,140,740
Interest Income Received		5,254,251
Payment for Expenses	20.00	(6,355,063)
Net Cash Flow /(Outflow) from Operating Activities		4,039,928
Cash Flow from Investing Activities		
Payment for Investment in Marketable Securities		(249,696,421)
Investment in IPO Shares		(17,284,540)
Payment for Preliminary & Issue Expenses		(6,506,383)
Received from Sale of Marketable Securities		37,169,320
Investment in FDR		(34,966,750)
Net Cash Flow /(Outflow) from Investing Activities		(271,284,774)
Cash Flow from Financing Activities		
Unit Sale		285,707,096
Unit Repurchase		(5,967,681)
Net Cash Flow /(Outflow) from Financing Activities		279,739,415
Net (decrease)/increase in cash		12,494,569
Cash & Cash Equivalents at the beginning of the year		-
Cash & Cash Equivalents at the end of the year		12,494,569
Net Operating Cash Flow Per Unit (NOCFPU)		0.14

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Dhaka
January 31, 2019



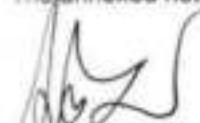
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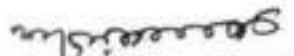
HFAML UNIT FUND
Statement of Changes in Equity
For the period ended December 31, 2018

Particulars	Unit Capital	Retained Earnings	Total Equity	Amount in Taka
Beginning Balance	-	-	-	-
Unit Capital	279,739,415			279,739,415
Net Profit		24,122,886	24,122,886	
Balance as on December 31, 2018	279,739,415	24,122,886	303,862,301	

The annexed notes 1-23 and annexure A to D form an integral part of these financial statements.



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Managing Director & CEO
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Dhaka
January 31, 2019


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HFAML UNIT FUND
Notes to the Financial Statements
For the period ended December 31, 2018

1 Introduction of the Fund and its Activities

1.01 Legal Status and Key Partners of The Fund

HFAML Unit Fund (here-in-after referred to as "the Fund"), a Trust property, was made on 28 August, 2017 under the Trust Act, 1882 and registered under the Registration Act, 1908. Subsequently on 17 September, 2017 the fund registered as a Mutual Fund from Bangladesh Securities and Exchange Commission with an initial Fund Size of Tk. 50.00 Crore divided into 5 Crore units of Tk. 10.00 each under the বাংলাদেশ সেক্রিয়াটোরিয়াম কমিশনের নথি No. BSEC/MUTUAL FUND/2017/83. The fund commenced its operation on 20 November, 2017.

Key partners:

Sponsor : HF Asset Management Limited
Registered Office : 138/1 Tejgaon I/A, Dhaka-1208

Trustee & Custodian : Investment Corporation of Bangladesh (ICB)
Registered Office : BDIBL Bhaban, Rajuk Avenue, Dhaka-1000, Bangladesh

Asset Manager : HF Asset Management Limited
Registered Office : 138/1 Tejgaon I/A, Dhaka-1208

1.02 Principal Activities and Nature of Operations

HFAML Unit Fund is an Open end Mutual Fund which is a professionally managed portfolio of equity stocks and fixed income instruments. Investors buy units of the Fund and the Asset Manager pools that money to make investments on their behalf. Each unit represents a portion of the fund's holdings.

The target group of investors comprises both Institutions and Individuals. Units of the Fund may be bought / surrendered through HF Asset Management Limited and authorized selling agents appointed by the Asset Manager from time to time and any other procedures as prescribed by the Asset Manager. Surrender of units is allowed only through HFAML or the selling agents from whom the units are originally purchased.

2 Objectives

The objective of the HFAML Unit Fund is to generate capital appreciation along with current income in the form of dividend and capital gain from a combined portfolio of equity and interest income from debt and money market investment.

3 Basis of Preparation

3.1 Statement of Compliance

These financial statements have been prepared under historical cost convention and in conformity with International Accounting Standards (IASs), International Financial Reporting Standards (IFRS), Bangladesh Securities and Exchange Rules 1987, বাংলাদেশ সেক্রিয়াটোরিয়াম নথি নথিগত, ইন্ডিপেন্ডেন্ট এবং others, as applicable.

3.2 Basis of Measurement

These financial statements have been prepared on a going concern basis under historical cost convention in accordance with Generally Accepted Accounting Principles(GAAPs).

3.3 Functional Currency and Presentation Currency

These financial statements are presented in Bangladeshi Taka, which is also the Fund's functional currency.

3.4 Accounting Year of the Fund

These Financial Statements are prepared for the period from January 01, 2018 to December 31, 2018.



3.5 Components of Financial Statements

Statement of Financial Position;
Statement of Comprehensive Income;
Statement of Changes in Equity;
Statement of Cash Flows; and
Notes to the Financial Statements.

4 Significant Accounting Policies

4.01 Investment Policies of the Fund

The Fund shall invest subject to মিক্রোফিল্ড ও এক্সেল কমিশন (মিডিয়াল ফাউন্ড) বিভিন্ন জাতীয় ও/বা/ আন্তর্জাতিক কমিশন দ্বারা প্রদত্ত বিষয়সমূহ ১০০% and only in those securities, deposits and investments approved by the BSEC and /or the Bangladesh Bank and /or the Insurance Development & Regulatory Authority (IDRA) Bangladesh or any other competent authority of Bangladesh in this regard. The Fund shall not invest:

- (i) less than 60% of the total assets in capital market instruments out of which at least 50% shall be invested in listed securities;
- (ii) more than 25% of the total assets in shares, debentures or other securities in any one industry;
- (iii) more than 20% of the total assets in shares, debentures or other securities of a single company or group;
- (iv) more than 15% of the total assets in Pre-IPOs at one time;
- (v) more than 15% of any companies total paid up capital; and
- (vi) more than 10% of the total asset in one particular company.

4.02 Valuation Policy

As per Rule 58 of মিক্রোফিল্ড ও এক্সেল কমিশন (মিডিয়াল ফাউন্ড) বিভিন্ন জাতীয় ও/বা/ আন্তর্জাতিক কমিশন, the fund shall fix the valuation method for the Scheme subject to the prior approval of the Commission. The investment valuation policy of the Fund as approved by BSEC is as follows:

4.02.1 Listed Securities

The listed securities is valued at the closing quoted market price on the Dhaka Stock Exchange on 27th December, 2018 (the date of valuation) i.e the last trading date of December 2018.

4.03 Net Asset Value (NAV) Calculation

The Fund determines its NAV per unit on the last business day of each week by dividing the value of the net asset of the Fund (the value of total assets less total liabilities as per Rule 60 of the মিক্রোফিল্ড ও এক্সেল কমিশন (মিডিয়াল ফাউন্ড) বিভিন্ন জাতীয় ও/বা/ আন্তর্জাতিক কমিশন, by the total number of outstanding units). The Fund uses the following formula to derive the NAV per unit:

Total NAV=VA-LT

NAV per unit= Total NAV/ No. of units outstanding

VA: Value of all securities in vault + Value of all securities placed in lien + Cash in hand and at bank + Value of all securities receivables + Receivables of proceeds of sale of investments + Dividend receivables net of tax + Interest receivables net of tax + Issue expenses amortized as on date + Printing, publication and stationary expenses amortized as on date.

LT: Value of all securities payable + Payable against purchase of investments + Payable as brokerage and custodial charges + Payable as Trustee fees + All other payable related to printing, publication and stationary + Accrued deferred expenses with regard to management fee, annual fee, audit fee and safe keeping fee.

4.04 Revenue Recognition

Capital Gains

Capital gains/losses are recognized on realized basis and based on average costing method.

Dividend Income

Dividend income is recognized on being declared by the investee-company based on the record date as the cut off date.



Financial Income

Financial income comprises of interest income on fund deposited with the bank accounts, FDR with Banks & NBFIs, etc.

4.05 Preliminary and Issue Expenses

Preliminary and issue expenses represent expenditures incurred prior to the launching of initial public subscription of the Fund. As per Rule 65 (3) of *বাংলাদেশ আম্ব করিম পিটিউয়াল ফান্ড রিভিলিউটিশন, ১৯৯৩*, the preliminary expenses are being written off over a period of 7 (seven) years.

4.06 Management Fee

As per *বাংলাদেশ আম্ব করিম পিটিউয়াল ফান্ড রিভিলিউটিশন, ১৯৯৩*, the Asset Management Company shall be entitled to charge the Fund an annual management fee for the management of the Fund at the following rates:

- (i) @ 2.5% per annum of weekly average Net Asset Value (NAV) of the fund up-to Tk. 50,000,000 (Taka five crore);
- (ii) @ 2.0% per annum for additional amount of the weekly average NAV of the Fund over Tk. 50,000,000 (Taka five crore) but up to Tk. 250,000,000 (Taka twenty five crore);
- (iii) @ 1.5% per annum for additional amount of the weekly average NAV of the Fund over Tk. 250,000,000 (Taka twenty five crore) up to Tk. 500,000,000 (Taka fifty crore); and
- (iv) @ 1.0% per annum for additional amount of the weekly average NAV of the Fund over Tk. 500,000,000 (Taka fifty crore).

4.07 Trustee Fee

The Trustee shall be paid an annual trustee fee @ 0.15% of the NAV of the Fund during the life of the Fund.

4.08 Custodian Fee

The Fund shall pay to the Custodian a safe keeping fee @ 0.15% of balance (dematerialized and non-dematerialized) securities and assets held by the Fund calculated on the basis of average month end value per annum.

4.09 Commission Payable on Selling Agent(s)

The Fund shall pay commission to the authorized selling agent(s) to be appointed by the Asset Manager at the rate of highest 1.00%(one percent) and minimum 0.50% (fifty paisa) on the total face value of unit sales which may change in future with the approval of trustee. If individuals are appointed as selling agents by AMC, the commission payable to them will vary as fixed as per AMC's selling agents policy which will be approved by Trustee. In no case, selling agents commission applicable for individuals will be more than 1% (one percent) on the face value on unit sales. According to prospectus HFAML will act as the selling agent of the HFAML Unit Fund.

4.10 Taxation

The income of the Fund is exempted from Income Tax as per SRO No. 333-Act/Income Tax/2011 dated 10 November 2011, under Section 44(4) clause (b) of Income Tax Ordinance, 1984; hence no provision for tax is required.

4.11 BSEC Registration Fees and Annual Fees

The Fund has paid to Bangladesh Securities and Exchange Commission (BSEC) Registration Fee as per Rule - 10 of *বাংলাদেশ আম্ব করিম পিটিউয়াল ফান্ড রিভিলিউটিশন, ১৯৯৩*. In addition to that the Fund will have to pay 0.10% of the fund size per annum as annual fee as per Rule - 11 of *বাংলাদেশ আম্ব করিম পিটিউয়াল ফান্ড রিভিলিউটিশন, ১৯৯৩*.

4.12 Dividend Policy

- (i) The Fund shall distribute at least 50% of the total net profit earned in the respective year or as determined by the *বাংলাদেশ আম্ব করিম পিটিউয়াল ফান্ড রিভিলিউটিশন, ১৯৯৩* from time to time;
- (ii) The Fund shall create a dividend equalization reserve by suitable appropriation from the income of the fund;

- (iii) Before declaration of dividend, the Asset Management Company shall make a provision in consultation with the Auditor if market value of investments goes below the acquisition cost and the method of calculation of this provision shall be incorporated in the notes of accounts;
- (iv) Dividend warrant shall be dispatched within 45(forty five) days from the declaration of such dividend, and shall submit a statement within next 7 (seven) days to the Commission;
- (v) Before registration for transfer of ownership, a transferee shall not possess the right to any dividend declared; and
- (vi) There shall be a Cumulative Investment Plan (CIP) scheme in this Fund. Under this scheme a unit holder instead of receiving dividend may reinvest such dividend income accrued for purchasing Unit at a Concession rate, to be determined by HFAM.

4.13 Provisions

A provision is recognized if, as a result of a past event, the Fund has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the reporting period according to IAS-37.

4.14 Cash and Cash Equivalents

Cash and cash equivalents comprise cash balances and bank deposits when it has a short maturity of three months or less from the date of acquisition.

4.15 Related Party Disclosure

As per International Accounting Standard (IAS) 24, "Related Party Disclosures", parties are considered to be related if one of the parties has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. The Company carried out transactions in the ordinary course of business on an arm's length basis at commercial rates with its related parties. Related party disclosures have been given in notes.

4.16 Departure From IFRS and IAS

- (a) The Fund has written off preliminary and issue expense over a period of seven (07) years on a straight-line method according to Rule-65(3) Ka of *পিএফআইএস ও একাডেমি কমিশন (মিট্রোপল ফান্ড) বিপরিতা, ২০০১*, which contradicts with Paragraph 69(a) of IAS-38 "Intangible Assets", as it states that "no intangible or other asset is recognized when expenditure on start-up activities (i.e. Start-up costs) is incurred to provide future economic benefits".
- (b) The Fund is required to maintain provision for the erosion on value of marketable securities according Rule-67(1) of *পিএফআইএস ও একাডেমি কমিশন (মিট্রোপল ফান্ড) বিপরিতা, ২০০১*, which contradicts with IAS-39.

4.17 Statement of Cash Flows

Statement of Cash Flows is prepared in accordance with IAS-7 under direct method.

4.18 Earnings Per Unit

Earnings per unit has been calculated in accordance with IAS-33 "Earnings per Share" and shown on the face of Comprehensive Income.

4.19 General

- (i) Figures appearing in these Financial Statements have been rounded off to nearest Taka.
- (ii) This is the First year Financial Statements for the Fund, therefore no comparisons data are applicable.



4.20 Application of International Accounting Standards (IASs):

The Financial Statements have been prepared in compliance with requirement of IASs and IFRSs as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB) and applicable in Bangladesh. HFAML Unit Fund applied following IASs and IFRSs:

Name of the IAS	IAS/IFRS No.	Status
Presentation of Financial Statements	1	Applied
Statements of Cash Flows	7	Applied
Accounting Policies, Changes in Accounting Estimates and Errors	8	Applied
Events after the Reporting Period	10	Applied
Income Taxes	12	Applied
Property, Plant and Equipment	16	N/A
Revenue from contracts with customers	15	Applied
Employee Benefits	19	N/A
Borrowing Costs	23	N/A
Related Party Disclosures	24	Applied
Financial Instruments: Presentation	32	Applied
Provisions, Contingent Liabilities and Contingent Assets	37	Applied
Intangible Assets	38	N/A
Financial Instruments: Recognition and Measurement	39	N/A



	Notes	December 31, 2018	Amount in Taka
5.00 Preliminary & Issue Expenses			
Opening Balance	5.01	6,650,371	
Less: Amortization during the year		(941,876)	
		<u>5,708,495</u>	
5.01 Preliminary & Issue Expenses			
Legal & Compliance Related Expenses		1,319,230	
Printing & Publication Expenses		1,720,632	
Formation Fee		2,131,440	
Management Fee		1,347,682	
Other Expenses		131,387	
		<u>6,650,371</u>	
6.00 Investment in Securities at cost price			
Investment in listed securities	6.01	234,493,196	
Investment in non-listed securities(IPO)	6.02	7,912,070	
Investment in non-listed securities(MF-Open End)		10,987,800	
		<u>253,393,066</u>	
Details are mentioned in Annexure-A			
6.01 Investment in IPO			
ADN Telecom		1,502,340	
Esquire Knit & Composite Limited		5,775,930	
GENEX Infosys Limited		281,690	
SS Steel Limited		352,110	
		<u>7,912,070</u>	
This is application money for IPO investment under Mutual fund quota			
6.02 Investment in non-listed Mutual Fund(Open End)			
CAPM Unit Fund		5,987,800	
Vanguard AML Growth Fund		5,000,000	
		<u>10,987,800</u>	
7.00 Accounts Receivable			
Dividend receivable (Annexure-B)		2,282,859	
Interest receivable (7.1+7.2)		1,810,824	
Sale of Securities		3,405,150	
		<u>7,498,833</u>	
7.01 Interest receivable-FDR			
Interest Receivable-FDR No-2018-04-219		598,005	
Interest Receivable-FDR No-2018-06-424		29,205	
Interest Receivable-FDR No-2018-06-425		29,205	
Interest Receivable-FDR No-2018-08-557		1,145,972	
		<u>1,802,387</u>	



	Notes	December 31, 2018	Amount in Taka
7.02 Interest Receivable-SND			8,437
8.00 Investment in FDR			
Investment in FDR-6 Months (Term Deposit)			
Name of Institution	Account No.	Term	Rate
Union Capital Limited	2018-08-557	6 Months	11%
	2018-04-219	6 Months	11%
			34,966,750
9.00 Cash & Cash Equivalent			
Cash at Bank-IFIC			1,874,569
Term Deposit (FDR)		9.01	10,620,000
			12,494,569
9.01 Term Deposit-3 Months (FDR)			
Name of Institution	Account No.	Term	Rate
Union Capital Limited	2018-06-424	3 Months	11%
	2018-06-425	3 Months	11%
			10,620,000
10.00 Unit Capital			
Sponsor's Contribution			50,000,000
Fund collected other than Sponsors			230,879,600
Unit Discount			(1,508,004)
Unit Premium			367,820
			279,739,415
11.00 Retained Earnings			
Opening Balance			-
Add: Profit during the year			24,122,886.00
Less: Dividend paid during the year			-
Closing Balance			24,122,886.00
12.00 Accounts Payable			
Custodian Fees			200,709
Trustee Fees			29,781
Printing and Publication Expenses			-
Management Fees			1,413,738
Purchase of Securities			2,103,270
Advertisement Expenses			24,480
CDBL Data Connectivity Charges			-
Audit Fees			15,000
Source Tax			3,839
BSEC Fee			64,950
Agent Commission			551,461
			4,407,228



Notes

December 31, 2018

Amount in Taka

13.00 Provision/(Write back) of provision for diminution in value of investments

Opening Balance

Add: Provision /(Write Back) of provision during the year

5,792,184

Required provision against diminution in value of investments at the end of period

5,792,184.00

As per rule 67(1) of Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001 and Bangladesh Securities and Exchange Commission directive no. SEC/CMRRCD/2009/193/172 of 30 June, 2015, the above provision against diminution of value of securities has made during the year.

14.00 Net asset value (NAV) per unit at cost

Total Asset at Cost Price

314,061,713

Less: Accounts payable

4,407,228

Total net asset value at cost

309,654,485

Number of units

28,087,960

NAV per unit at cost

11.02

15.00 Net asset value (NAV) per unit at market price

Total Asset at Cost Price

309,654,485

Less: Provision for erosion of value of securities

5,792,184.00

Total net asset value at market price

303,862,301

Number of units

28,087,960

NAV per unit at market

10.82

If total diminution value in securities (BDT. 2,89,60,920.00) as of reporting date was kept as provision then the total Net Asset Value (NAV) per unit at market price would be BDT. 9.99.

16.00 Capital Gain

Gain on sale of securities

(Annexure-C)

24,883,805

17.00 Dividend Income

Dividend Income from securities

(Annexure-D)

7,423,659

18.00 Interest income

Term Deposit (FDR)

4,981,614

Cash at Bank (SND & CP)

2,114,960

7,096,574

19.00 Earning per unit

Net income for the year (A)

24,122,886

Outstanding number of units (B)

28,087,960

Earning per unit (A/B)

0.86



	Notes	December 31, 2018
		Amount in Taka
20.00 Payment for Expenses		
Annual Fee to BSEC		-
Bank Charge		55,650
CDBL Charge		71,263
CDBL Data Connectivity Charge		112,743
IPO Subscription Fee		43,000
Advertisement Expense		179,720
Source Tax Paid		72,257
Custodian Fee		160,507
Trustee Fee		326,474
Agent Commission		1,216,343
EI Registration Fee		25,000
Management Fee		3,999,955
VAT Expense		147
Payment against preliminary expenses (partial)		90,605
BO A/C Maintenance Charge		1,400
		6,355,063

21.00 Related Party Transaction

Relationship	Name of the related party	Nature of transaction	Closing balance as on 31.12.2018
Trustee of the Fund	Investment Corporation of Bangladesh	Trustee Fees	326,474
Custodian of the Fund	Investment Corporation of Bangladesh	Custodian Fees	160,507
Asset Manager	HF Asset Management Limited	Management Fees	3,999,955
		Sales agent commission	1,216,343

22.00 Events After the Reporting Period

The Board of Trustees of the Fund the Investment Corporation of Bangladesh at its meeting held on January 31, 2019 has approved the financial statement and recommended cash dividend at the rate of Tk. 0.75 Per unit i.e. 7.50% for the period ended December 31, 2018. Except the above fact, no circumstances have been arisen since the reportin date, which would require adjustment to or disclosure in the financial statements or notes thereto

23.00 Date of Authorisation

The Board of Trustee has Authorised these Financial Statements to be issued on January 31, 2019.



HFAML Unit Fund
Statement of Dividend Receivable
For the period ended December 31, 2018

Annexure-B

Company Name	Cash Dividend
DOREENPWR	19,500.00
BOLAMPS	23,000.00
SUMITPOWER	30,000.00
NTC	7,810.00
MICEMENT	48,750.00
BEACONPHAR	78,000.00
APEXFOODS	7,000.00
VFSTDL	9,850.80
RENATA	35,150.00
SAIFPOWER	40,500.00
ACI	465,750.00
PREMIERCEM	700.00
TITASGAS	112,500.00
INTRACO	6,579.00
GQBALLPEN	17,000.00
SKTRIMES	2,419.60
CONFIDCEM	7,500.00
ORIONPHARM	30,000.00
DESCO	61,000.00
POWERGRID	85,000.00
SQRUPHARMA	144,000.00
ANWARGALV	23,500.00
SPCL	15,000.00
MPETROLEUM	280,000.00
ENVOYTEX	15,000.00
JAMUNAOIL	351,000.00
BSC	27,000.00
UNIQUEHRL	209,000.00
KPCL	60,000.00
ACMELAB	70,350.00
Total	2,282,859.40



Date	Name of Security	No. of Unit Sale	Average Cost	Sale Price	Capital Gain	Brokerage Cost	Net Capital Gain
22-Jan-18	BRAC Bank	1,510	1119.87	1031.6	(133,287.70)		(133,288.45)
	CONFIDEM	3,083	153.43	163.93	32,371.50	1,010.79	31,360.71
	MONNOCERA	1,000	89.92	94.00	4,080.00	188.00	3,892.00
	POPULARLIF	2,000	70.77	76.30	11,060.00	305.20	10,754.80
	SQURPHARMA	500	300.62	331.60	15,490.00	331.60	15,158.40
	GP	37	468.83	500.00	1,153.29	37.00	1,116.29
23-Jan-18	MILBD	5,500	107.25	112.58	29,315.00	1,238.40	28,076.60
	MONNOCERA	7,000	89.92	101.89	83,790.00	1,426.40	82,363.60
	POPULARLIF	1,000	70.77	76.50	5,730.00	153.00	5,577.00
	APEXFOODS	1,550	142.18	147.25	7,858.50	456.48	7,402.02
	GP	50	468.83	503.50	1,733.50	50.35	1,683.15
24-Jan-18	GRAMEENS2	30,000	15.26	15.80	16,200.00	948.00	15,252.00
	MILBD	1,000	107.25	112.70	5,450.00	225.40	5,224.60
	MONNOCERA	1,000	89.92	105.00	15,080.00	210.00	14,870.00
	POPULARLIF	1,000	70.77	77.00	6,230.00	154.00	6,076.00
	SINGERBD	2,000	195.16	200.50	5,340.00	401.00	4,939.00
	GP	150	468.83	510.17	6,201.00	153.05	6,047.95
25-Jan-18	GRAMEENS2	29,000	15.26	15.80	15,660.00	916.40	14,743.60
	MONNOCERA	1,000	89.92	108.00	18,080.00	216.00	17,864.00
	NBL	45,000	12.63	13.10	21,150.00	1,179.00	19,971.00
	POPULARLIF	2,000	70.77	77.75	13,960.00	311.00	13,649.00
28-Jan-18	GRAMEENS2	1,000	15.26	15.80	540.00	31.60	508.40
	GP	300	468.83	508.33	11,850.00	305.00	11,545.00
	MILBD	2,000	107.25	113.50	12,500.00	454.00	12,046.00
	MONNOCERA	2,000	89.92	109.75	39,660.00	439.00	39,221.00
29-Jan-18	MPETROLEUM	1,000	190.02	196.00	5,980.00	392.00	5,588.00



Date	Name of Activity	No. of Unit					
	CONFIDCEM	1,000	1,000	1,000	1,000	1,000	1,000
	BESTA	3,000	3,000	3,000	3,000	3,000	3,000
	APPTEX	2,000	2,000	2,000	2,000	2,000	2,000
	ULACOSMUTH	172	1,553	1,624	1,624	1,624	1,624
	GP	5,150	468,813	505,08	191,917	50	5,404
	JAMUJAOI	7,000	187	62	195	43	54,670
	MONNOCHA	3,000	89	92	114	63	74,130
	MPETHOLEUM	1,000	190	02	196	00	5,980
	POPULARLIF	6,000	70	77	79	17	50,400
	RENETA	1,480	1,166	92	1,250	43	123,594
	SQURPHARMA	3,800	304	57	327	10	85,614
	GREENDELT	1,000	61	52	64	00	2,480
	SQURPHARMA	13,440	304	57	323	04	248,236
	LBRAINFU	1,058	524	60	527	76	3,339
	USMANIAGL	1,000	101	94	119	70	17,760
	ATLASBANG	500	130	17	133	00	1,415
	CONFIDCEM	2,000	154	10	160	50	12,800
	LBRAINFU	1,452	524	66	534	69	14,563
	USMANIAGL	500	101	94	124	20	11,130
	CONFIDCEM	1,500	154	10	163	67	14,355
	GREENDELT	1,000	61	52	68	70	7,180
	ALLTEX	30,000	11	79	12	80	30,300
	ANWARGALV	2,000	74	38	82	50	16,240
	ATLASBANG	6,000	130	17	138	17	48,000
	CONFIDCEM	1,500	154	10	165	17	16,605
	USMANIAGL	1,000	101	94	127	00	25,060
	ALLTEX	10,000	11	79	13	90	21,100
	ANWARGALV	1,000	74	38	85	00	10,620
	APPTEXFOODS	7,500	141	95	158	70	125,625
	ATLASBANG	1,000	130	17	144	50	14,330
	CONFIDCEM	3,000	154	10	167	83	41,190
	ALLTEX	15,000	11	79	15	00	48,150
	APPTEXFOODS	3,000	141	95	176	17	102,660



Date	Name of Supplier	No. of Units Sold	Unit Price	Total Price	Capital Gain	Resale Value	Net Capital Gain
14-Feb-18	ATLASBANG	111	101.00	11211.00	1,116.73	11,310.11	1,116.73
	CONFIDCEM	1,000	154.00	154,000.00	14,900.00	161,000.00	14,900.00
	LIBRAINFU	5,000	55.04	275,200.00	29,800.00	305,000.00	29,800.00
	ALTEX	15,000	11.79	176,850.00	27,600.00	204,450.00	27,190.99
	ANWARGALV	500	76.51	38,255.00	4,245.00	42,500.00	4,160.00
15-Feb-18	APEXFOOT	2,500	316.45	791,125.00	48,375.00	839,500.00	46,696.00
	ATLASBANG	1,419	130.17	181,203.00	14,402.85	195,605.85	14,004.62
	LIBRAINFU	984	524.62	513,000.00	5,293.92	518,293.92	4,250.88
	UNIQUEHRL	7,000	55.04	385,280.00	62.70	395,900.00	52,742.20
	ANWARGALV	1,000	76.55	76,550.00	10,450.00	87,000.00	10,276.00
18-Feb-18	ATLASBANG	2,450	130.17	312,350.00	20,163.50	332,513.50	19,485.34
	UNIQUEHRL	10,000	55.44	554,400.00	62.50	561,940.00	69,350.00
	APEXFOOT	1,500	316.45	474,650.00	335.27	478,005.27	27,224.20
	CONFIDCEM	2,000	154.10	308,200.00	164.00	324,200.00	16,000.00
19-Feb-18	UNIQUEHRL	18,000	55.44	997,920.00	61.46	1,009,366.00	106,147.40
	APEXFOOT	2,500	316.45	791,125.00	340.50	821,625.00	58,422.50
	LIBRAINFU	2,306	524.62	1,210,000.00	534.00	1,216,300.28	19,167.45
	UNIQUEHRL	2,000	55.44	110,880.00	63.30	115,720.00	15,466.80
22-Feb-18	LIBRAINFU	3,910	524.62	2,046,580.00	539.44	2,074,466.20	53,727.80
	CONFIDCEM	1,000	154.10	154,100.00	168.75	165,950.00	14,312.50
25-Feb-18	LIBRAINFU	2,000	524.62	1,049,240.00	595.40	1,071,560.00	139,178.40
	BATASHOE	310	1,165.24	359,224.00	1,181.85	371,395.85	4,416.36
26-Feb-18	CONFIDCEM	1,000	154.10	154,100.00	168.00	169,900.00	15,564.00
	IBNSINA	500	242.87	121,435.00	253.00	133,665.00	4,812.00
04-Mar-18	NLTUBES	1,000	134.21	134,210.00	139.00	147,900.00	23,690.00
	ANWARGALV	5,500	79.86	439,390.00	84.68	454,078.00	25,578.50
	APEXFOOT	944	316.45	299,944.00	320.74	333,489.76	33,505.76
	ATLASBANG	4,000	129.34	517,360.00	139.13	536,160.00	18,799.00
05-Mar-18	IBNSINA	3,500	242.87	848,550.00	259.40	878,550.00	30,000.00
	MILBD	1,007	107.38	108,476.00	112.00	118,552.34	22,076.34
	NLTUBES	1,000	134.21	134,210.00	141.80	146,990.00	22,780.00
06-Mar-18	APEXFOOT	1,556	316.45	493,936.00	333.36	517,311.96	23,375.96
	ATLASBANG	500	129.34	63,500.00	142.00	63,330.00	14,200.00



Date	Name of Society	No. of Units Sale	Average Price	Sale Price	Capital Gain	Book Value	No. of Capital Gain
07-Mar-18	CONFIDCEM	1,000	1,100	1,100	0.00	1,000.00	0.00
08-Mar-18	ALAHABAH	1,000	1,000	1,000	0.00	1,000.00	0.00
11-Mar-18	ATLASBANG	450	129.34	136.50	3,222.00	122.85	3,099.15
12-Mar-18	APEXFOOT	1,000	316.45	322.80	6,350.00	645.60	5,704.40
	ABILISTIMF	55,000	8.28	8.40	6,600.00	924.00	5,676.00
	ATLASBANG	5,045	129.34	131.88	12,814.30	1,330.67	11,483.63
	CONFIDCEM	1,200	154.10	165.21	13,332.00	396.50	12,935.50
	MARICO	400	1,104.59	1,160.13	22,216.00	928.10	21,287.90
	RENETA	400	1,167.16	1,252.10	33,976.00	1,001.68	32,974.32
	ATLASBANG	5	129.34	133.00	18.30	1.33	16.97
	CONFIDCEM	7,800	154.10	163.06	69,888.00	2,543.76	67,344.24
13-Mar-18	QUEENSOUTH	13,686	10.00	30.32	278,099.52	829.80	277,269.72
	RENETA	150	1,167.16	1,269.00	15,276.00	380.70	14,895.30
	MARICO	400	1,104.59	1,151.83	18,896.00	921.46	17,974.54
14-Mar-18	RENETA	600	1,167.16	1,270.00	61,704.00	1,524.00	60,180.00
	MARICO	10	1,104.59	1,161.00	564.10	23.22	540.88
15-Mar-18	RENETA	400	1,167.16	1,270.00	41,136.00	1,016.00	40,120.00
	CONFIDCEM	4,000	154.10	162.68	34,320.00	1,301.43	33,018.57
	MARICO	690	1,104.59	1,148.48	30,284.10	1,584.90	28,699.20
	SEMILLECMF	50,000	7.35	8.10	37,500.00	810.00	36,690.00
20-Mar-18	MARICO	700	1,104.59	1,150.00	31,787.00	1,610.00	30,177.00
	RENETA	750	1,167.16	1,250.00	62,130.00	1,875.01	60,254.99
21-Mar-18	MARICO	100	1,104.59	1,169.83	6,524.00	233.97	6,290.03
	RENETA	392	1,167.16	1,250.00	32,473.28	980.00	31,493.28
	CONFIDCEM	1,000	154.10	158.75	4,650.00	317.50	4,332.50
22-Mar-18	MARICO	100	1,104.59	1,170.00	6,541.00	234.00	6,307.00
02-Apr-18	CAPMBDBLMF	568	8.04	8.70	374.88	9.88	365.00
	ATLASBANG	500	128.46	133.00	2,270.00	133.00	2,137.00
	LIBRAINFU	150	530.14	549.23	2,863.50	164.77	2,698.73
03-Apr-18	MARICO	100	1,104.59	1,204.41	9,982.00	240.88	9,741.12



Date	Name of Security	No. of Unit Sale	Average Cost	Sale Price	Capital Gain	Brokerage Cost	Net Capital Gain
	USMANIAGL	500	115.33	125.40	5,035.00	125.40	4,909.60
	LIBRAINFU	550	530.14	586.82	31,174.00	645.50	30,528.50
04-Apr-18	PRAGATILF	1,000	102.73	109.80	7,070.00	219.60	6,850.40
05-Apr-18	DOREENPWR	2,000	101.00	111.33	20,660.00	445.30	20,214.70
08-Apr-18	SPCL	1,000	92.80	99.00	6,200.00	198.00	6,002.00
	SUMITPOWER	20,000	35.94	37.40	29,200.00	1,496.00	27,704.00
09-Apr-18	ABBLISTIMF	10,000	8.28	8.60	3,200.00	172.00	3,028.00
	UCB	15,000	18.34	19.00	9,900.00	570.00	9,330.00
	DOREENPWR	1,500	101.00	110.00	13,500.00	330.00	13,170.00
	IBNSINA	500	243.38	255.00	5,810.00	255.00	5,555.00
10-Apr-18	LIBRAINFU	1,000	530.14	616.90	86,760.00	1,233.80	85,526.20
	RENETA	108	1,167.16	1,247.20	8,644.32	269.40	8,374.92
	UPGDCL	1,000	164.48	169.00	4,520.00	338.00	4,182.00
	DBH1STME	55,000	9.73	9.90	9,350.00	1,089.00	8,261.00
	RENETA	310	1,167.16	1,243.80	23,758.40	771.16	22,987.24
	SPCL	1,000	92.80	96.60	3,800.00	193.20	3,606.80
	UPGDCL	1,000	164.48	169.00	4,520.00	338.00	4,182.00
	ADVENT	10,667	10.00	51.31	440,653.77	1,094.70	439,559.07
	BRACBANK	20,000	86.74	87.35	12,200.00	3,494.00	8,706.00
11-Apr-18	CAPMBDBLMF	10,000	8.04	8.30	2,600.00	166.00	2,434.00
	PRAGATILF	3,000	102.70	110.93	24,690.00	665.60	24,024.40
	RENETA	190	1,167.16	1,240.85	14,001.10	471.52	13,529.58
	ADVENT	6,000	10.00	44.93	209,580.00	539.20	209,040.80
12-Apr-18	BEACONPHAR	55,000	20.23	21.55	72,600.00	2,371.00	70,229.00
	LIBRAINFU	3,500	530.14	648.42	413,980.00	4,538.93	409,441.07
	RENETA	500	1,167.16	1,238.41	35,625.00	1,238.41	34,386.59
	BEACONPHAR	5,000	20.23	21.10	4,350.00	211.00	4,139.00
	CAPMBDBLMF	10,000	8.04	8.30	2,600.00	166.00	2,434.00
13-Apr-18	LIBRAINFU	100	530.14	675.00	14,486.00	135.00	14,351.00
	RENETA	100	1,167.16	1,228.00	6,084.00	245.60	5,838.40
	UPGDCL	900	164.48	169.00	4,068.00	304.20	3,763.80
	ALARABANK	5,000	24.20	25.00	4,000.00	250.00	3,750.00
	LIBRAINFU	123	530.14	644.00	14,004.78	158.42	13,846.36

Date	Name of Security	No. of Unit Sale	Average Cost	Sale Price	Capital Gain	Brokerage Cost	Net Capital Gain
17-Apr-18	PRAGATILF	1,500	102.70	116.77	21,105.00	350.30	20,754.70
	RENETA	110	1,167.16	1,246.64	8,742.80	274.26	8,468.54
	UPGDCL	2,200	164.48	172.82	18,348.00	760.40	17,587.60
	ALARABANK	5,000	24.20	25.60	7,000.00	256.00	6,744.00
	LIBRAINFU	27	530.14	632.10	2,752.92	34.13	2,718.79
	RENETA	70	1,167.16	1,247.86	5,649.00	174.70	5,474.30
18-Apr-18	SPCL	1,500	92.80	95.43	3,945.00	286.30	3,658.70
	UPGDCL	1,500	164.48	176.33	17,775.00	529.00	17,246.00
	ALARABANK	80,000	24.20	27.46	260,800.00	4,393.00	256,407.00
	BRACBANK	10,000	86.74	88.85	21,100.00	1,777.00	19,323.00
	IBNSINA	1,000	243.38	260.00	16,620.00	520.00	16,100.00
	LIBRAINFU	250	530.14	620.80	22,665.00	310.40	22,354.60
19-Apr-18	RENETA	20	1,167.16	1,245.00	1,556.80	49.80	1,507.00
	SPCL	500	92.80	97.00	2,100.00	97.00	2,003.00
	SUMITPOWER	6,000	35.99	37.73	10,440.00	452.80	9,987.20
	UPGDCL	500	164.48	182.00	8,760.00	182.00	8,578.00
	BRACBANK	6,875	86.74	90.00	22,412.50	1,237.50	21,175.00
	UPGDCL	2,000	164.48	181.25	33,540.00	725.00	32,815.00
22-Apr-18	ALARABANK	25,000	24.20	27.96	94,000.00	1,398.00	92,602.00
	LIBRAINFU	500	530.14	680.90	75,380.00	680.90	74,699.10
	RENETA	100	1,167.16	1,250.00	8,284.00	250.00	8,034.00
	UPGDCL	500	164.48	181.00	8,260.00	181.00	8,079.00
	LINDEBD	60	1,280.24	1,325.00	2,685.60	159.00	2,526.60
	SUMITPOWER	8,000	35.99	37.65	13,280.00	602.40	12,677.60
23-Apr-18	UPGDCL	1,000	164.48	186.00	21,520.00	372.00	21,148.00
	ALARABANK	20,000	24.20	26.65	49,000.00	1,066.00	47,934.00
	UPGDCL	1,500	164.48	190.33	38,775.00	571.00	38,204.00
	BRACBANK	20,000	86.74	88.75	40,200.00	3,550.00	36,650.00
	IBNSINA	1,000	243.38	259.50	16,120.00	519.00	15,601.00
	RENETA	100	1,167.16	1,250.00	8,284.00	250.00	8,034.00
26-Apr-18	UPGDCL	2,000	164.48	197.13	65,300.00	788.50	64,511.50
	BEACONPHAR	10,000	20.15	21.60	14,500.00	432.00	14,068.00
	IBNSINA	1,500	243.38	267.33	35,925.00	802.00	35,123.00



Date	Name of Security	No. of Unit Sale	Average Cost	Sale Price	Capital Gain	Brokerage Cost	Net Capital Gain
	UPGDCL	500	164.48	203.00	19,260.00	203.00	19,057.00
03-May-18	IBNSINA	500	243.38	276.00	16,310.00	276.00	16,034.00
	RENETA	40	1,167.16	1,258.00	3,633.60	100.64	3,532.96
	UPGDCL	500	164.48	200.00	17,760.00	200.00	17,560.00
	IBNSINA	3,000	243.38	267.50	72,360.00	1,605.00	70,755.00
06-May-18	RENETA	260	1,167.16	1,249.98	21,533.20	649.99	20,883.21
	SUMITPOWER	2,000	35.99	37.50	3,020.00	150.00	2,870.00
	UPGDCL	1,000	164.48	200.00	35,520.00	400.00	35,120.00
07-May-18	PRAGATILF	1,500	103.22	106.00	4,170.00	318.00	3,852.00
	UPGDCL	380	167.83	215.00	17,924.60	163.40	17,761.20
08-May-18	UPGDCL	500	167.83	208.00	20,085.00	208.00	19,877.00
	UPGDCL	244	167.83	205.00	9,069.48	100.04	8,969.44
	UPGDCL	256	167.83	205.00	9,515.52	104.96	9,410.56
	UPGDCL	120	167.83	215.00	5,660.40	51.60	5,608.80
09-May-18	UPGDCL	2,000	167.83	220.35	105,040.00	881.40	104,158.60
	SPCL	1,000	92.80	93.80	1,000.00	187.60	812.40
10-May-18	TRUSTB1MF	70,000	6.58	6.70	8,400.00	938.00	7,462.00
13-May-18	IBNSINA	3,000	246.32	258.73	37,230.00	1,552.40	35,677.60
14-May-18	SUMITPOWER	16,000	35.99	37.11	17,920.00	1,187.60	16,732.40
15-May-18	IBNSINA	500	246.32	259.33	6,505.00	259.33	6,245.67
	RENETA	100	1,170.57	1,241.00	7,043.00	248.20	6,794.80
16-May-18	IBNSINA	1,000	246.32	260.20	13,880.00	520.40	13,359.60
	RENETA	35	1,170.57	1,242.00	2,500.05	86.94	2,413.11
17-May-18	INTRACO	10,000	10.00	45.50	355,000.00	910.00	354,090.00
	RENETA	15	1,170.57	1,246.50	1,138.95	37.40	1,101.55
	UPGDCL	500	191.69	229.00	18,655.00	229.00	18,426.00
20-May-18	INTRACO	10,316	10.00	44.86	359,615.76	925.49	358,690.27
21-May-18	RENETA	30	1,170.57	1,242.00	2,142.90	74.52	2,068.38
22-May-18	ALARABANK	21,655	23.05	23.47	9,095.10	1,016.45	8,078.65
	INTRACO	1,000	10.00	48.15	38,150.00	96.30	38,053.70
	ALARABANK	6,095	23.05	23.50	2,742.75	286.47	2,456.28
23-May-18	INTRACO	5,000	10.00	51.08	205,400.00	510.80	204,889.20
	UPGDCL	500	191.69	228.00	18,155.00	228.00	17,927.00



Date	Name of Security	No. of Unit Sale	Average Cost	Sale Price	Capital Gain	Brokerage Cost	Net Capital Gain
24-May-18	ALARABANK	30,000	23.05	23.75	21,000.00	1,425.00	19,575.00
	ALARABANK	9,180	23.05	24.00	8,721.00	440.64	8,280.36
	ATLASBANG	1,000	126.52	137.72	11,200.00	275.44	10,924.56
27-May-18	EASTLAND	775	20.36	21.70	1,038.50	33.64	1,004.86
	ALARABANK	110,820	23.05	24.02	107,495.40	5,323.52	102,171.88
28-May-18	ATLASBANG	4,000	126.52	133.28	27,040.00	1,066.24	25,973.76
	ALARABANK	5,000	23.05	24.20	5,750.00	242.00	5,508.00
	ATLASBANG	1,000	126.52	131.30	4,780.00	262.60	4,517.40
29-May-18	IBNSINA	1,500	246.80	260.00	19,800.00	780.00	19,020.00
	KPCL	2,000	56.29	58.65	4,720.00	234.60	4,485.40
30-May-18	KPCL	11,000	56.29	60.04	41,250.00	1,320.80	39,929.20
	IBNSINA	2,000	246.80	261.98	30,360.00	1,047.90	29,312.10
05-Jun-18	KPCL	2,000	56.29	65.25	17,920.00	261.00	17,659.00
	UPGDCL	1,500	197.95	212.27	21,480.00	636.80	20,843.20
06-Jun-18	UPGDCL	1,500	197.95	220.00	33,075.00	660.00	32,415.00
	KPCL	2,000	56.29	65.00	17,420.00	260.00	17,160.00
07-Jun-18	UPGDCL	2,500	197.95	227.06	72,775.00	1,135.30	71,639.70
	ATLASBANG	2,500	126.47	135.93	23,650.00	679.64	22,970.36
	KPCL	2,000	56.29	65.40	18,220.00	261.60	17,958.40
10-Jun-18	LBRAINFU	300	542.97	729.30	55,899.00	437.58	55,461.42
	QUEENSOUTH	6,843	10.00	52.20	288,774.60	714.46	288,060.14
	IBNSINA	1,000	246.80	266.50	19,700.00	533.00	19,167.00
11-Jun-18	UPGDCL	1,000	197.95	239.00	41,050.00	478.00	40,572.00
	IBNSINA	1,000	246.80	266.50	19,700.00	678.40	55,021.60
12-Jun-18	KPCL	5,000	56.70	67.84	55,700.00	73.00	55,379.50
	UPGDCL	2,000	197.95	245.13	94,360.00	980.50	13,703.20
	ATLASBANG	200	132.84	143.10	2,052.00	57.24	1,994.76
13-Jun-18	KPCL	500	56.70	73.00	8,150.00	73.00	8,077.00
	UPGDCL	200	197.95	267.00	13,810.00	106.80	10,155.00
	ANWARGALV	1,500	78.06	85.00	10,410.00	255.00	10,122.00
	ATLASBANG	600	132.84	145.00	7,296.00	174.00	32,807.00
20-Jun-18	KPCL	2,000	56.70	73.25	33,100.00	293.00	205,309.50
	LBRAINFU	500	542.97	955.50	206,265.00	955.50	



Date	Name of Security	No. of Unit Sale	Average Cost	Sale Price	Capital Gain	Brokerage Cost	Net Capital Gain
21-Jun-18	UPGDCL	800	197.95	269.25	57,040.00	430.80	56,609.20
	ANWARGALV	9,000	78.06	91.21	118,350.00	1,641.70	116,708.30
	KPCL	500	56.70	75.80	9,550.00	75.80	9,474.20
	UBRAINFU	500	542.97	1,027.10	242,065.00	1,027.10	241,037.90
	MEGHNACEM	50	94.38	106.50	606.00	10.65	595.35
	NPOLYMAR	3,000	84.09	90.42	18,990.00	542.50	18,447.50
24-Jun-18	SUMITPOWER	6,000	35.81	37.53	10,320.00	450.40	9,869.60
	KPCL	1,000	56.70	71.00	14,300.00	142.00	14,158.00
	SUMITPOWER	4,000	35.81	37.95	8,560.00	303.60	8,256.40
	KPCL	3,000	56.70	71.03	42,990.00	426.20	42,563.80
25-Jun-18	UBRAINFU	1,500	542.97	1,036.87	740,850.00	3,110.60	737,739.40
	SUMITPOWER	2,000	35.81	37.50	3,380.00	150.00	3,230.00
	KPCL	4,000	56.70	70.78	56,320.00	566.20	55,753.80
	NPOLYMAR	1,000	84.09	89.00	4,910.00	178.00	4,732.00
27-Jun-18	SUMITPOWER	20,000	35.81	37.85	40,800.00	1,514.00	39,286.00
	KPCL	8,000	56.70	68.71	96,080.00	1,069.36	94,980.64
	RENETA	200	1,178.31	1,285.00	21,338.00	514.00	20,824.00
	KPCL	1,000	56.70	70.00	13,300.00	140.00	13,160.00
28-Jun-18	UPGDCL	500	217.78	271.40	26,810.00	271.40	26,538.60
	UPGDCL	6,500	217.78	285.10	437,580.00	3,706.33	433,873.67
	ANWARGALV	4,000	78.06	86.45	33,560.00	691.60	32,868.40
	KPCL	2,500	56.70	67.82	27,800.00	339.10	27,460.90
03-Jul-18	SUMITPOWER	15,000	35.81	37.33	22,800.00	1,120.00	21,680.00
	UPGDCL	5,000	217.78	288.12	351,700.00	2,881.20	348,818.80
	ANWARGALV	3,000	78.06	91.50	40,320.00	549.00	39,771.00
	GOBALPEN	5,500	93.68	108.30	80,410.00	1,191.30	79,218.70
04-Jul-18	KPCL	2,500	56.70	67.82	27,800.00	339.10	27,460.90
	ANWARGALV	4,000	78.06	86.45	33,560.00	691.60	32,868.40
	SUMITPOWER	15,000	35.81	37.33	22,800.00	1,120.00	21,680.00
	UPGDCL	5,000	217.78	288.12	351,700.00	2,881.20	348,818.80
05-Jul-2018	NPOLYMAR	8,000	84.09	93.40	74,480.00	1,494.40	72,985.60
	SUMITPOWER	2,000	35.81	38.70	5,780.00	154.80	5,625.20
	ANWARGALV	6,000	78.06	94.60	99,240.00	1,135.20	98,104.80
	NPOLYMAR	1,000	84.09	93.00	8,910.00	186.00	8,724.00
08-Jul-2018	SUMITPOWER	1,000	35.81	38.10	2,290.00	76.20	2,213.80
	CONFIDCEM	4,000	153.88	159.51	22,520.00	1,276.08	21,243.92
	RENETA	90	1,178.31	1,270.00	8,252.10	228.60	8,023.50

Date	Name of Security	No. of Unit Sale	Average Cost	Sale Price	Capital Gain	Brokerage Cost	Net Capital Gain
11-Jul-2018	ANWARGALV	1,000	92.79	105.00	12,210.00	210.00	12,000.00
	CONFIDCEM	6,000	153.88	190.75	221,220.00	2,288.95	218,931.05
	DOREENPVR	2,000	100.16	106.50	12,680.00	426.00	12,254.00
	MEGHNACEM	6,500	94.44	108.24	89,700.00	1,407.10	88,292.90
	CONFIDCEM	3,000	153.88	186.00	96,360.00	1,116.00	95,244.00
	DOREENPVR	2,000	100.16	106.25	12,180.00	425.00	11,755.00
12-Jul-2018	SINGERBD	4,000	190.76	207.13	65,480.00	1,657.00	63,823.00
	ADVENT	2,333	10.00	39.71	69,313.43	185.31	69,128.12
	CONFIDCEM	1,000	153.88	198.00	44,120.00	396.00	43,724.00
	DOREENPVR	2,000	100.16	109.50	18,680.00	438.00	18,242.00
	NPOLYMAR	2,000	84.09	95.25	22,320.00	381.00	21,939.00
	SKTRIMS	21,000	10.00	46.09	757,890.00	1,935.74	755,954.26
15-Jul-2018	ADVENT	2,000	10.00	39.80	59,600.00	159.20	59,440.80
	SKTRIMS	1,193	10.00	42.42	38,677.06	101.21	38,575.85
	ADVENT	4,000	10.00	39.50	118,000.00	316.00	117,684.00
	SKTRIMS	2,000	10.00	38.30	56,600.00	153.20	56,446.80
	IBNSINA	2,000	250.11	286.70	73,180.00	1,146.80	72,033.20
	SINGERBD	500	190.76	210.00	9,620.00	210.00	9,410.00
16-Jul-2018	IBNSINA	3,000	250.11	311.13	183,060.00	1,866.80	181,193.20
	NPOLYMAR	9,000	84.09	99.83	141,660.00	1,797.00	139,863.00
	SUMITPOWER	2,000	35.81	40.80	9,980.00	163.20	9,816.80
	ACTIVEFINE	2,000	33.72	36.80	6,160.00	147.20	6,012.80
	CONFIDCEM	500	153.88	195.00	20,560.00	195.00	20,365.00
	NPOLYMAR	5,000	84.09	111.70	138,050.00	1,117.00	136,933.00
17-Jul-2018	PRAGATILIF	1,000	98.61	106.35	7,740.00	212.70	7,527.30
	CONFIDCEM	1,000	153.88	191.35	37,470.00	382.70	37,087.30
	GBBPOWER	18,000	16.17	17.03	15,480.00	613.20	14,866.80
	NPOLYMAR	1,000	84.09	105.08	20,990.00	210.17	20,779.83
	PTL	5,000	54.21	61.91	38,500.00	619.10	37,880.90
	SINGERBD	500	190.76	202.73	5,985.00	202.73	5,782.27
24-Jul-2018	IBNSINA	1,800	250.11	319.18	124,326.00	1,149.04	123,176.96
	NPOLYMAR	500	84.09	103.00	9,455.00	103.00	9,352.00
	SINGERBD	500	190.76	206.80	8,020.00	206.80	7,813.20



Date	Name of Security	No. of Unit Sale	Average Cost	Sale Price	Capital Gain	Brokerage Cost	Net Capital Gain
25-Jul-2018	SUMITPOWER	3,000	35.81	39.70	11,670.00	238.20	11,431.80
	ACTIVEFINE	4,000	33.72	37.83	16,440.00	302.60	16,137.40
	CONFIDCEM	1,000	153.88	187.10	33,220.00	374.20	32,845.80
	GLAXOSMITH	450	1,460.47	1,300.42	(72,022.50)	1,170.38	(73,192.88)
	IBNSINA	3,201	250.11	341.39	292,187.28	2,185.60	290,001.68
	IFADAUTOS	4,000	120.08	122.00	7,680.00	976.00	6,704.00
	KPCL	500	62.36	70.50	4,070.68	70.50	4,000.18
	NPOLYMAR	2,500	84.09	96.28	30,475.00	481.40	29,993.60
	SINGERBD	4,500	190.76	218.00	122,580.00	1,962.00	120,618.00
	SUMITPOWER	1,000	35.81	40.00	4,190.00	80.00	4,110.00
26-Jul-2018	ACTIVEFINE	20,000	33.72	38.99	105,400.00	1,559.40	103,840.60
	CONFIDCEM	2,500	153.88	184.82	77,350.00	924.08	76,425.92
	IBNSINA	99	250.11	320.20	6,938.91	63.40	6,875.51
	IFADAUTOS	10,000	120.08	121.10	10,200.00	2,422.00	7,778.00
	CONFIDCEM	500	153.88	187.00	16,560.00	187.00	16,373.00
	IFADAUTOS	2,000	120.08	123.75	7,340.00	495.00	6,845.00
	NPOLYMAR	2,000	85.82	93.90	16,160.00	375.60	15,784.40
	CONFIDCEM	4,500	153.88	182.04	126,720.00	1,638.34	125,081.66
	IBNSINA	100	250.11	312.00	6,189.00	62.40	6,126.60
	NPOLYMAR	1,000	85.82	91.90	6,080.00	183.80	5,896.20
29-Jul-2018	SINGERBD	1,000	190.76	207.50	16,740.00	415.00	16,325.00
	BBS CABLES	1,000	97.83	105.50	7,670.00	211.00	7,459.00
	IFADAUTOS	8,000	120.08	122.80	21,760.00	1,964.80	19,795.20
	KPCL	1,000	62.36	69.00	6,640.00	138.00	6,502.00
	NPOLYMAR	1,500	85.82	94.00	12,270.00	282.00	11,988.00
	UPGDCI	1,000	309.62	335.00	25,380.00	670.00	24,710.00
	BBS CABLES	3,000	97.83	108.00	30,510.00	648.00	29,862.00
	IFADAUTOS	6,000	120.08	125.17	30,540.00	1,502.00	29,038.00
	BBS CABLES	5,000	97.83	106.00	40,850.00	1,060.00	39,790.00
	CONFIDCEM	1,000	153.88	185.00	31,120.00	370.00	30,750.00
2-Aug-2018	SUMITPOWER	5,000	35.81	39.10	16,450.00	391.00	16,059.00
	CONFIDCEM	4,000	153.88	185.95	128,280.00	1,487.60	126,792.40
	KPCL	8,000	62.36	67.50	41,120.00	1,080.00	40,040.00



Date	Name of Security	No. of Unit Sale	Average Cost	Sale Price	Capital Gain	Brokerage Cost	Net Capital Gain
6-Aug-2018	SUMITPOWER	1,000	35.81	39.00	3,190.00	78.00	3,112.00
	BBSCABLES	1,000	97.83	104.70	6,870.00	209.40	6,660.60
7-Aug-2018	BBSCABLES	12,000	97.83	107.68	118,200.00	2,584.40	115,615.60
	SUMITPOWER	2,000	35.81	39.25	6,880.00	157.00	6,723.00
8-Aug-2018	NATLIFEINS	1,000	151.30	161.30	10,000.00	322.60	9,677.40
	PUBALIBANK	1,500	23.76	24.50	1,110.00	73.50	1,036.50
9-Aug-2018	PUBALIBANK	5,000	23.76	25.79	10,150.00	257.93	9,892.07
	UPGDCL	1,000	309.62	335.50	25,880.00	671.00	25,209.00
	IFADAUTOS	9,000	120.08	122.99	26,190.00	2,213.79	23,976.21
12-Aug-2018	JAMUNABANK	9,420	17.15	17.60	4,239.00	331.58	3,907.42
	KPCL	2,000	62.36	69.35	13,980.00	277.40	13,702.60
	SUMITPOWER	1,000	35.81	38.50	2,690.00	77.00	2,613.00
14-Aug-2018	ACTIVEFINE	2,000	33.72	37.25	7,060.00	149.00	6,911.00
	KPCL	2,000	62.36	69.75	14,780.00	279.00	14,501.00
	ACTIVEFINE	1,000	33.72	38.00	4,280.00	76.00	4,204.00
16-Aug-2018	ISLAMICFIN	3,000	17.15	18.53	4,140.00	111.20	4,028.80
	JAMUNABANK	20,000	17.15	17.83	13,600.00	713.00	12,887.00
	PUBALIBANK	1,000	23.76	25.40	1,640.00	50.80	1,589.20
	SUMITPOWER	3,100	35.81	38.35	7,874.00	237.80	7,636.20
	DHAKABANK	13,250	16.41	16.86	5,962.50	446.75	5,515.75
	INTRACO	6,158	10.00	30.46	125,992.68	375.16	125,617.52
	ISLAMICFIN	5,000	17.15	19.40	11,250.00	194.00	11,056.00
19-Aug-2018	JAMUNABANK	25,000	17.15	18.72	26,750.00	911.00	25,839.00
	KPCL	1,000	62.36	68.30	5,940.00	136.60	5,803.40
	PUBALIBANK	17,000	23.76	26.19	41,310.00	890.40	40,419.60
	RUPALIBANK	8,880	44.39	45.11	6,393.60	801.20	5,592.40
	SUMITPOWER	1,900	35.81	38.44	4,997.00	146.08	4,850.92
	ACTIVEFINE	12,000	33.72	38.94	62,640.00	934.60	61,705.40
	INTRACO	5,000	10.00	29.60	98,000.00	296.00	97,704.00
26-Aug-2018	ISLAMICFIN	3,000	17.15	19.40	6,750.00	116.40	6,633.60
	JAMUNABANK	5,000	17.15	18.40	6,250.00	184.00	6,066.00
	KPCL	3,000	62.36	69.53	21,510.00	417.20	21,092.80



Date	Name of Security	No. of Unit Sale	Average Cost	Sale Price	Capital Gain	Brokerage Cost	Net Capital Gain
27-Aug-2018	ACTIVEFINE	1,000	33.72	40.00	6,280.00	80.00	6,200.00
	INTRACO	2,000	10.00	31.45	42,900.00	125.80	42,774.20
	ACTIVEFINE	1,000	33.72	39.00	5,280.00	78.00	5,202.00
28-Aug-2018	IPDC	5,000	38.56	42.10	17,700.00	421.00	17,279.00
	ISLAMICFIN	4,000	17.15	19.40	9,000.00	155.20	8,844.80
	PUBALIBANK	7,000	23.76	25.89	14,910.00	362.40	14,547.60
	RUPALIBANK	17,198	44.39	44.63	4,127.52	1,534.94	2,592.58
29-Aug-2018	IPDC	5,000	38.56	46.30	38,700.00	463.00	38,237.00
	ISLAMICFIN	2,981	17.15	19.30	6,409.15	115.07	6,294.08
	KPCL	1,000	62.36	73.00	10,640.00	146.00	10,494.00
30-Aug-2018	ISLAMICFIN	1,019	17.15	19.50	2,394.65	39.74	2,354.91
	KPCL	3,000	62.36	77.00	43,920.00	462.00	43,458.00
	RUPALIBANK	30,802	44.39	46.30	58,831.82	2,852.18	55,979.64
03-Sep-18	ACTIVEFINE	1,000	33.72	38.70	4,980.00	77.40	4,902.60
	KPCL	5,000	62.36	84.20	109,200.00	842.00	108,358.00
04-Sep-18	BSCCL	10,000	101.55	108.50	69,500.00	2,170.00	67,330.00
	IPDC	15,000	38.56	44.80	93,600.00	1,344.00	92,256.00
06-Sep-18	ACTIVEFINE	7,000	33.72	39.57	40,950.00	554.00	40,396.00
	RUPALIBANK	5,000	44.39	46.00	8,050.00	460.00	7,590.00
09-Sep-18	ACTIVEFINE	2,000	33.72	42.50	17,560.00	170.00	17,390.00
	IBNSINA	244	288.43	330.00	10,143.08	161.04	9,982.04
	POWERGRID	4,000	50.13	53.50	13,480.00	428.00	13,052.00
	VSTDL	4,000	10.00	30.55	82,200.00	244.40	81,955.60
10-Sep-18	AFCARGO	23,981	42.91	44.60	40,527.89	2,139.09	38,388.80
	POWERGRID	4,000	50.13	53.65	14,080.00	429.20	13,650.80
	QUEENSOUTH	6,843	10.00	50.20	275,088.60	687.10	274,401.50
	VSTDL	2,418	10.00	33.00	55,614.00	159.59	55,454.41
11-Sep-18	ISLAMICFIN	1,000	17.15	18.20	1,050.00	36.40	1,013.60
	RUPALIBANK	5,000	44.39	44.80	2,050.00	448.00	1,602.00
	SINGERBD	500	192.93	209.50	8,285.00	209.50	8,075.50
12-Sep-18	ACTIVEFINE	2,000	33.72	47.10	26,760.00	188.40	26,571.60
	AFCARGO	21,019	42.91	44.38	30,897.93	1,865.67	29,032.26
	IBNSINA	22	288.43	330.00	914.54	14.52	900.02



Date	Name of Security	No. of Unit Sale	Average Cost	Sale Price	Capital Gain	Brokerage Cost	Net Capital Gain
16-Sep-18	ACTIVEFINE	2,000	33.72	45.85	24,260.00	183.40	24,076.60
	BSCCL	2,500	97.49	106.20	21,775.00	531.00	21,244.00
	PRAGATILF	1,000	89.85	95.00	5,150.00	190.00	4,950.00
	SINGERBD	1,000	192.93	230.25	37,320.00	460.50	36,859.50
	VFSTDL	2,000	10.00	29.30	38,600.00	117.20	38,482.80
	MLDYEING	8,025	10.00	26.05	128,801.25	418.11	128,383.14
17-Sep-18	PRAGATILF	1,500	89.85	97.90	12,075.00	293.70	11,781.30
	VFSTDL	4,000	10.00	29.10	76,400.00	232.80	76,167.20
	MLDYEING	3,000	10.00	22.80	38,400.00	136.80	38,263.20
	PRAGATILF	4,500	89.85	104.61	66,420.00	941.50	65,478.50
	MLDYEING	3,900	10.00	22.00	46,800.00	171.60	46,628.40
	PRAGATILF	2,000	89.85	117.70	55,700.00	470.80	55,229.20
18-Sep-18	VFSTDL	4,000	10.00	26.63	66,520.00	213.00	66,307.00
	PRAGATILF	11,000	89.85	129.40	435,050.00	2,846.80	432,203.20
	ACTIVEFINE	2,000	36.50	44.75	16,500.00	179.00	16,321.00
	PRAGATILF	500	89.85	135.00	22,575.00	135.00	22,440.00
	ACTIVEFINE	12,000	36.50	43.53	84,360.00	1,044.80	83,315.20
	PRAGATILF	8,600	89.85	122.98	284,918.00	2,115.26	282,802.74
24-Sep-18	SINGERBD	4,000	192.93	219.09	104,640.00	1,752.70	102,887.30
	SINGERBD	4,000	192.93	217.09	96,640.00	1,736.70	94,903.30
	SINGERBD	1,000	192.93	217.25	24,320.00	434.50	23,885.50
	SINGERBD	1,000	192.93	230.00	37,070.00	460.00	36,610.00
	MEGHNACEM	654	86.33	91.01	3,060.72	119.04	2,941.68
	OLYMPIC	300	214.00	238.70	7,410.00	143.22	7,266.78
09-Oct-18	MEGHNACEM	3,996	86.33	101.20	59,420.52	808.79	58,611.73
	OLYMPIC	1,000	214.00	257.20	43,200.00	514.40	42,685.60
	SUMITPOWER	1,000	40.98	43.00	2,020.00	86.00	1,934.00
	MEGHNACEM	2,000	86.33	111.30	49,940.00	445.20	49,494.80
	SILVAPHL	8,388	10.00	28.73	157,107.24	482.06	156,625.18
	MEGHNACEM	3,000	86.33	120.77	103,320.00	724.60	102,595.40
14-Oct-18	JAMUNABANK	20,000	17.35	17.80	9,000.00	712.00	8,288.00
	OLYMPIC	6,000	214.00	230.44	98,640.00	2,765.26	95,874.74
	SILVAPHL	5,000	10.00	33.20	116,000.00	332.00	115,668.00



Date	Name of Security	No. of Unit Sale	Average Cost	Sale Price	Capital Gain	Brokerage Cost	Net Capital Gain
16-Oct-18	ADVENT	8,334	10.00	33.48	195,682.32	557.98	195,124.34
	MEGHNACEM	1,850	86.33	114.63	52,355.00	424.13	51,930.87
	SILVAPHL	2,000	10.00	34.25	48,500.00	137.00	48,363.00
	SKTRIMS	4,097	10.00	36.69	109,348.93	300.62	109,048.31
17-Oct-18	UTTARABANK	20,000	31.35	31.98	12,600.00	1,279.00	11,321.00
	IBP	10,387	10.00	38.27	293,640.49	795.09	292,845.40
18-Oct-18	SHAHIABANK	65,000	28.06	29.38	85,800.00	3,819.00	81,981.00
	UTTARABANK	25,000	31.35	32.42	26,750.00	1,621.00	25,129.00
22-Oct-18	UTTARABANK	10,000	31.35	32.00	6,500.00	640.00	5,860.00
23-Oct-18	IBP	7,100	10.00	33.99	170,329.00	482.60	169,846.40
24-Oct-18	IBP	4,900	10.00	30.80	101,920.00	301.84	101,618.16
25-Oct-18	SKTRIMS	7,999	10.00	30.40	163,179.60	486.34	162,693.26
	ENVOYTEX	5,000	36.25	37.30	5,250.00	373.00	4,877.00
31-Oct-18	PRAGATILIF	3,000	90.87	98.57	23,100.00	591.42	22,508.58
04-Nov-18	SILVAPHL	6,189	10.00	30.80	128,731.20	381.24	128,349.96
	LIBRAINFU	700	829.92	888.61	41,083.00	1,244.05	39,838.95
	SILVAPHL	811	10.00	28.80	15,246.80	46.71	15,200.09
06-Nov-18	LIBRAINFU	7,200	829.92	900.85	510,696.00	12,972.28	497,723.72
07-Nov-18	ENVOYTEX	20,000	36.25	39.00	55,000.00	1,560.00	53,440.00
08-Nov-18	PUBALIBANK	27,000	23.69	24.94	33,750.00	1,346.60	32,403.40
	ISLAMICFIN	7,871	16.94	17.40	3,620.66	273.91	3,346.75
12-Nov-18	KTL	637	10.00	25.50	9,873.50	32.49	9,841.01
13-Nov-18	ISLAMICFIN	19,129	16.94	17.56	11,859.98	671.69	11,188.29
	KTL	24,000	10.00	25.40	369,600.00	1,219.00	368,381.00
14-Nov-18	POWERGRID	5,000	50.13	51.20	5,350.00	512.00	4,838.00
15-Nov-18	MPETROLEUM	1,000	188.35	203.00	14,650.00	406.00	14,244.00
	INTRACO	4,158	10.00	31.68	90,145.44	263.46	89,881.98
19-Nov-18	POWERGRID	1,000	50.13	50.30	170.00	100.60	69.40
	ENVOYTEX	4,000	35.54	36.55	4,040.00	292.40	3,747.60
	INTRACO	9,000	9.52	30.27	186,750.00	544.93	186,205.07
	MPETROLEUM	10,000	188.35	200.62	122,700.00	4,012.31	118,687.69
	IFADAUTOS	2,500	101.64	104.60	7,400.00	523.00	6,877.00
22-Nov-18	ISLAMICFIN	10,210	16.94	17.20	2,654.60	351.22	2,303.38



Date	Name of Security	No. of Unit Sale	Average Cost	Sale Price	Capital Gain	Brokerage Cost	Net Capital Gain
25-Nov-18	NTC	250	565.64	802.70	59,265.00	401.35	58,863.65
26-Nov-18	ISLAMICFIN	4,790	16.94	17.00	287.40	162.86	124.54
	RENATA	46	1,031.95	1,126.10	4,330.90	103.60	4,227.30
27-Nov-18	LINDEBD	700	1,279.68	1,298.43	13,127.80	1,817.80	11,310.00
	VFSTDL	8,209	9.09	54.80	375,233.39	899.70	374,333.69
28-Nov-18	KPCL	2,100	70.96	70.03	(1,953.00)	294.14	(2,247.14)
	NTC	1,200	565.64	839.90	329,112.00	2,015.76	327,096.24
29-Nov-18	NTC	200	565.64	872.50	61,372.00	349.00	61,023.00
02-Dec-18	ENVOYTEX	7,000	35.54	35.70	1,120.00	499.80	620.20
05-Dec-18	NPOLYMAR	1,500	69.52	72.60	4,620.00	217.80	4,402.20
	GLAXOSMITH	250	1,460.47	1,645.70	46,307.50	822.85	45,484.65
06-Dec-18	NPOLYMAR	1,000	69.52	74.25	4,730.00	148.50	4,581.50
	NTC	200	565.64	822.50	51,372.00	329.00	51,043.00
09-Dec-18	GLAXOSMITH	10	1,460.47	1,688.00	2,275.30	33.76	2,241.54
	NTC	700	565.64	875.80	217,112.00	1,226.12	215,885.88
10-Dec-18	NTC	500	565.64	945.06	189,710.00	945.06	188,764.94
12-Dec-18	MLDYEING	3,463	8.33	40.66	111,958.79	281.64	111,677.15
	IBP	7,464	9.09	35.43	196,601.76	528.90	196,072.86
13-Dec-18	MLDYEING	4,001	8.33	38.44	120,470.11	307.59	120,162.52
	NPOLYMAR	540	69.52	75.00	2,959.20	81.00	2,878.20
	NTC	100	565.64	950.00	38,436.00	190.00	38,246.00
17-Dec-18	NTC	25	565.64	853.00	7,184.00	42.65	7,141.35
	RENATA	400	1,033.88	1,142.00	43,248.00	913.60	42,334.40
	CONFIDCEM	500	180.69	186.90	3,105.00	186.90	2,918.10
18-Dec-18	ENVOYTEX	4,000	35.54	36.00	1,840.00	288.00	1,552.00
	NTC	375	565.64	807.52	90,705.00	605.64	90,099.36
	PRAGATIUF	1,000	102.86	119.45	16,590.00	238.90	16,351.10
20-Dec-18	GREENDELT	445	60.60	67.80	3,204.00	60.34	3,143.66
	SPCL	5,000	89.16	92.86	18,500.00	928.60	17,571.40
23-Dec-18	GREENDELT	555	60.60	66.00	2,997.00	73.26	2,923.74
	BATBC	25	3,493.97	3,530.00	900.75	176.50	724.25
	CAPMBDBLMF	20,000	6.47	6.63	3,200.00	265.00	2,935.00
24-Dec-18	GREENDELT	1,000	60.60	67.00	6,400.00	134.00	6,266.00



Date	Name of Security	No. of Unit Sale	Average Cost	Sale Price	Capital Gain	Brokerage Cost	Net Capital Gain
	RENATA	121	1,040.81	1,126.91	10,418.10	272.71	10,145.39
	SPCL	1,000	89.16	91.90	2,740.00	183.80	2,556.20
26-Dec-18	BATBC	300	3,493.97	3,542.00	14,409.00	2,125.20	12,283.80
	CAPMBDBLMF	10,000	6.47	6.70	2,300.00	134.00	2,166.00
	RENATA	1,955	1,040.81	1,130.64	175,617.65	4,420.82	171,196.83
27-Dec-18	PREMIERCEM	1,500	69.74	72.30	3,840.00	216.90	3,623.10
	RENATA	124	1,040.81	1,139.84	12,279.72	282.68	11,997.04
	Difference in Fraction						{1,453.01}
	Total				25,415,965.39	397,418.73	24,883,805.20



HFAML Unit Fund
Statement of Dividend Income
For the period ended December 31, 2018

Annexure-D

Company Name	Amount
BSC	35,000.00
MARICO	62,500.00
RAKCERAMIC	35,000.00
GP	52,000.00
NCCBLMF1	50,000.00
PRIMEINSUR	30,000.00
LANKABAFIN	11,250.00
GREENDELT	32,000.00
IDLC	84,000.00
RELIANCINS	18,000.00
UPGDCL	189,000.00
GLAXOSMITH	23,540.00
LINDEBD	58,240.00
BATBC	180,000.00
SINGERBD	170,000.00
LHBL	36,000.00
ISLAMICFIN	14,500.00
MERCANBANK	170,000.00
PUBALIBANK	15,000.00
UTTARAFIN	120,000.00
UTTARABANK	110,000.00
ALARABANK	382,500.00
PRIMEBANK	77,000.00
ONEBANKLTD	97,500.00
EASTLAND	12,750.00
HEIDELBCEM	226,500.00
EBL	95,000.00
EASTERNINS	22,000.00
ISLAMIBANK	335,000.00
EXIMBANK	31,250.00
CITYBANK	91,200.00
NCCBANK	65,000.00
PRAGATIINS	46,800.00
MBL1STMF	40,000.00
BERGERPBL	6,600.00
GP	162,500.00
IBBLPBOND	428,670.00
PRAGATILIF	43,500.00
GRAMEENS2	96,000.00



ATCSLGF	120,000.00
GREENDELMF	58,500.00
APEXTANRY	32,000.00
ICBSONALI1	63,000.00
IFILISLMF1	65,700.00
ICB3RDNRB	43,250.00
ICBEPMF151	39,050.00
CAPM Unit Fund	572,000.00
EHL	42,500.00
APEXFOOT	57,750.00
IBNSINA	45,000.00
BSCCL	6,250.00
MJLBD	216,000.00
SAMORITA	24,000.00
DOREENPWR	19,500.00
BDLAMPS	23,000.00
SUMITPOWER	30,000.00
NTC	7,810.00
MICEMENT	48,750.00
BEACONPHAR	78,000.00
APEXFOODS	7,000.00
VFSTDL	9,850.80
RENATA	35,150.00
SAIFPOWER	40,500.00
ACI	465,750.00
PREMIERCEM	700.00
TITASGAS	112,500.00
INTRACO	6,579.00
GQBALLPEN	17,000.00
SKTRIMS	2,419.60
CONFIDCEM	7,500.00
ORIONPHARM	30,000.00
DESCO	61,000.00
POWERGRID	85,000.00
SQURPHARMA	144,000.00
ANWARGALV	23,500.00
SPCL	15,000.00
MPETROLEUM	280,000.00
ENVOYTEX	15,000.00
JAMUNAOIL	351,000.00
BSC	27,000.00
UNIQUEHRL	209,000.00
KPCL	60,000.00
ACMELAB	70,350.00
Total	7,423,659.40

