


<b>HFAML UNIT FUND</b> Statement of Financial Position As on September 30, 2022			
		<i>Amount in BDT</i>	
Particulars	Notes	30-Sep-22	30-Sep-21
<b>Assets</b>			
<b>Non Current Assets</b>			
Preliminary & Issue Expenses	<i>Note: 1</i>	2,145,796	3,095,849
<b>Total Non Current Assets</b>		<b>2,145,796</b>	<b>3,095,849</b>
<b>Current Assets</b>			
Investment in Securities	<i>Note: 2</i>	251,478,956	329,818,678
Applications for IPO Share	<i>Note: 3</i>	637,500	12,500,000
Accounts Receivable	<i>Note: 4</i>	4,778,086	3,732,825
Investment in FDR	<i>Note: 5</i>	22,337,448	5,602,017
Advance, Deposits & Prepayments	<i>Note: 6</i>	465,744	224,887
Cash & Cash Equivalents	<i>Note: 7</i>	11,645,923	38,072,294
<b>Total Current Assets</b>		<b>291,343,658</b>	<b>389,950,701</b>
<b>Total Assets</b>		<b>293,489,454</b>	<b>393,046,550</b>
<b>Liabilities &amp; Equity</b>			
<b>Liabilities</b>			
Accounts Payable	<i>Note: 10</i>	1,615,620	1,924,642
<b>Total Liabilities</b>		<b>1,615,620</b>	<b>1,924,642</b>
<b>Equity</b>			
Unit Capital	<i>Note: 8</i>	273,052,393	320,530,022
Retained Earnings	<i>Note: 9</i>	18,821,440	70,591,886
<b>Total Equity</b>		<b>291,873,833</b>	<b>391,121,908</b>
<b>Total Liabilities &amp; Equity</b>		<b>293,489,454</b>	<b>393,046,550</b>
<b>NAV at Cost Price</b>		<b>346,820,840</b>	<b>391,121,908</b>
<b>NAV at Market Price</b>		<b>291,873,834</b>	<b>404,627,293</b>
<b>NAV per Unit (Cost)</b>		<b>12.31</b>	<b>11.92</b>
<b>NAV per Unit (Market)</b>		<b>10.36</b>	<b>12.33</b>
<b>No. of Unit</b>		<b>28,180,818</b>	<b>32,817,579</b>

  
Sr. Executive  
**HF Asset Management Limited**

  
Chief Operating Officer  
**HF Asset Management Limited**

  
MD & CEO  
**HF Asset Management Limited**

  
Chairman  
**Trustee Committee, ICB**

**HFAML UNIT FUND**

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

*Amount in BDT*

Particulars	Notes	01-Jan-2022 to 30-Sep-2022	01-Jan-2021 to 30-Sep-2021	01-July-2022 to 30-Sep-2022	01-July-2021 to 30-Sep-2021
<b>Income</b>					
Gain on sale of securities	Note: 12	14,654,972	56,116,076	2,151,110	23,312,423
Dividend Income	Note: 13	11,286,390	10,382,194	5,747,792	4,475,832
Interest Income	Note: 14	1,197,139	1,495,739	458,779	687,491
<b>Total Income</b>		<b>27,138,500</b>	<b>67,994,009</b>	<b>8,357,681</b>	<b>28,475,747</b>
<b>Expenses</b>					
BSEC Annual Fee		279,985	249,991	94,354	65,890
Trustee Fee		197,344	338,386	65,983	97,840
Custodian Fee		318,005	351,401	96,947	119,142
Audit Fee		-	-	-	-
CDBL Annual Fee		-	-	-	-
CDBL Charges		34,676	34,323	14,771	11,595
CDBL Data Connectivity Charge		97,123	114,672	25,685	44,401
IPO Subscription Fee to DSE		19,000	26,000	11,000	6,000
Management Fee		4,650,417	4,936,032	1,470,874	1,801,111
BO A/C maintenance charge		1,800	1,800	1,800	1,800
Publication Expenses		151,561	70,178	32,500	34,840
Bank Charge & Excise Duty		27,875	22,354	1,548	3,578
Amortization of Preliminary Expenses		712,540	712,540	237,513	237,513
Other Operating Expense		-	-	-	-
<b>Total Expenses</b>		<b>6,490,325</b>	<b>6,857,677</b>	<b>2,052,974</b>	<b>2,423,709</b>
<b>Profit before provision for the Period</b>		<b>20,648,175</b>	<b>61,136,332</b>	<b>6,304,707</b>	<b>26,052,038</b>
Write back /(provision) for diminution in value of investment		(29,302,651)	8,411,089	(7,979,720)	22,890,777
<b>Net Profit/(Loss) for the Period</b>		<b>(8,654,477)</b>	<b>69,547,421</b>	<b>(1,675,014)</b>	<b>48,942,815</b>

<b>Other Comprehensive Income</b>	-	13,505,385	-	13,505,385
<b>Total Comprehensive Income</b>	<u>(8,654,477)</u>	<u>83,052,806</u>	<u>(1,675,014)</u>	<u>62,448,200</u>


<b>No. of Units</b>	<u>28,180,818</u>	<u>32,817,579</u>	<u>28,180,818</u>	<u>32,817,579</u>
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<b>Earning Per Unit (EPU)</b>	<u>(0.31)</u>	<u>2.12</u>	<u>(0.06)</u>	<u>1.49</u>
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**HFAML UNIT FUND**  
Statement of Changes in Equity  
For the Period Ended on September 30, 2022


*Amount in BDT*

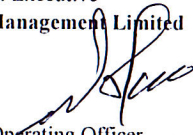
Particulars	Capital Fund	Retained Earnings	Fair Value Reserve for share value of fluctuation	Total Equity
<b>Beginning Balance</b>	<b>314,786,257</b>	<b>59,791,819</b>	<b>-</b>	<b>374,578,076</b>
Fund Collected/(Redeemed) during the Period	(41,733,864)	-	-	(41,733,864)
Net Profit/(Loss)	-	(8,654,477)	-	(8,654,477)
Adjustment for diminution in value of Investment	-	-	-	-
Dividend Paid	-	(32,315,902)	-	(32,315,902)
<b>Balance as on September 30, 2022</b>	<b>273,052,393</b>	<b>18,821,440</b>	<b>-</b>	<b>291,873,833</b>

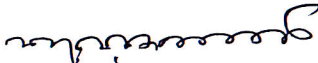
**HFAML UNIT FUND**  
Statement of Changes in Equity  
For the Period Ended on September 30, 2021


*Amount in BDT*

Particulars	Capital Fund	Retained Earnings	Fair Value Reserve for share value of fluctuation	Total Equity
<b>Beginning Balance</b>	<b>334,107,256</b>	<b>18,176,188</b>	<b>-</b>	<b>352,283,444</b>
Fund Collected/(Redeemed) during the Period	(13,577,234)	-	-	(13,577,234)
Net Profit/(Loss)	-	69,547,421	-	69,547,421
Dividend Paid	-	(17,131,723)	-	(17,131,723)
<b>Balance as on September 30, 2021</b>	<b>320,530,022</b>	<b>70,591,886</b>	<b>-</b>	<b>391,121,908</b>

  
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**HFAML UNIT FUND**  
Cash Flows Statement  
For the Period ended on September 30, 2022

Particulars	Notes	01-Jan-2022 to 30-Sep-2022	01-Jan-2021 to 30-Sep-2021
<b>Cash Flow form Operating Activities</b>		<b>76,632,789</b>	<b>51,785,008</b>
Dividend Income Received		10,668,618	12,307,182
Interest Income Received		867,388	990,108
Payment for Investment in Marketable Securities		(46,377,085)	(37,821,500)
Investment in IPO Shares		14,125,875	(21,885,300)
Encashment/(Investment) in FDR		(5,086,612)	(450,849)
Received from Sale of Marketable Securities		107,481,707	105,600,410
Payment for Expenses		(5,047,102)	(6,955,043)
<b>Cash Flow from Investing Activities</b>		<b>-</b>	<b>-</b>
Payment for Preliminary & Issue Expenses		-	-
<b>Cash Flow from Financing Activities</b>		<b>(74,049,749)</b>	<b>(30,433,885)</b>
Unit Sale		15,032,023	20,006
Dividend Paid		(29,781,010)	(15,901,064)
Unit Repurchase		(59,300,762)	(14,552,827)
		-	-
<b>Total Cash Flow for the Period</b>		<b>2,583,040</b>	<b>21,351,123</b>
		-	-
<b>Beginning Cash &amp; Cash Equivalent</b>		<b>9,062,883</b>	<b>16,721,171</b>
		-	-
<b>Closing Cash &amp; Cash Equivalent</b>		<b>11,645,923</b>	<b>38,072,294</b>

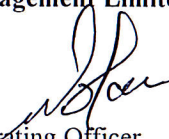
Net operating cash flow per Unit (NOCFPU)

2.72

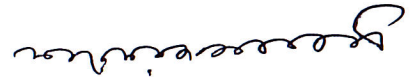
0.19



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