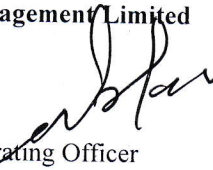

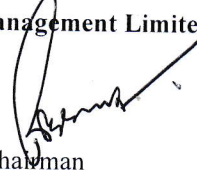


<b>HFAML UNIT FUND</b> Statement of Financial Position As on June 30, 2023			
		<i>Amount in BDT</i>	
Particulars	Notes	30-June-2023	30-June-2022
<b>Assets</b>			
<b>Non Current Assets</b>			
Preliminary & Issue Expenses	<i>Note: 1</i>	1,433,257	2,383,310
<b>Total Non Current Assets</b>		<b>1,433,257</b>	<b>2,383,310</b>
<b>Current Assets</b>			
Investment in Securities	<i>Note: 2</i>	259,741,405	257,784,371
Applications for IPO Share	<i>Note: 3</i>	-	15,000,000
Accounts Receivable	<i>Note: 4</i>	1,509,971	1,060,127
Investment in FDR	<i>Note: 5</i>	23,154,883	14,130,013
Advance, Deposits & Prepayments	<i>Note: 6</i>	866,975	350,214
Cash & Cash Equivalents	<i>Note: 7</i>	3,355,916	4,539,606
<b>Total Current Assets</b>		<b>288,629,150</b>	<b>292,864,331</b>
<b>Total Assets</b>		<b>290,062,407</b>	<b>295,247,641</b>
<b>Liabilities &amp; Equity</b>			
<b>Liabilities</b>			
Accounts Payable	<i>Note: 8</i>	2,176,303	1,710,766
<b>Total Liabilities</b>		<b>2,176,303</b>	<b>1,710,766</b>
<b>Equity</b>			
Unit Capital	<i>Note: 9</i>	274,696,152	273,040,421
Retained Earnings	<i>Note: 10</i>	13,189,953	20,496,454
<b>Total Equity</b>		<b>287,886,104</b>	<b>293,536,875</b>
<b>Total Liabilities &amp; Equity</b>		<b>290,062,407</b>	<b>295,247,641</b>
<b>NAV at Cost Price</b>	<i>Note: 12</i>	<b>334,451,370</b>	<b>340,504,161</b>
<b>NAV at Market Price</b>	<i>Note: 13</i>	<b>287,886,104</b>	<b>293,536,875</b>
<b>NAV per Unit (Cost)</b>	<i>Note: 12</i>	<b>11.80</b>	<b>12.08</b>
<b>NAV per Unit (Market)</b>	<i>Note: 13</i>	<b>10.15</b>	<b>10.42</b>
<b>No. of Unit</b>		<b>28,350,039</b>	<b>28,179,638</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 June 30, 2023

Amount in BDT

Particulars	Notes	01-April-2023 to 30-June-2023	01-April-2022 to 30-June-2022	01-Jan-2023 to 30-June-2023	01-Jan-2022 to 30-June-2022
<b>Income</b>					
Gain on sale of securities	Note: 14	142,982	6,683,629	707,384	12,503,861
Dividend Income	Note: 15	2,434,353	3,452,254	3,525,222	5,538,598
Interest Income	Note: 16	487,511	227,096	952,425	738,359
<b>Total Income</b>		<b>3,064,846</b>	<b>10,362,979</b>	<b>5,185,031</b>	<b>18,780,819</b>
<b>Expenses</b>					
BSEC Annual Fee		73,730	93,328	140,167	185,631
Trustee Fee		169,598	65,266	231,271	131,361
Custodian Fee		94,470	101,571	188,646	221,058
CDBL Charges		13,953	14,610	18,860	19,905
CDBL Data Connectivity Charge		21,947	39,353	45,609	71,438
IPO Subscription Fee to DSE		3,000	3,000	3,000	8,000
Management Fee		1,425,115	1,485,842	2,834,934	3,179,543
Publication Expenses		50,230	98,811	78,929	119,061
Bank Charge & Excise Duty		1,505	21,000	7,850	26,326
Amortization of Preliminary Expenses		237,513	237,513	475,027	475,027
<b>Total Expenses</b>		<b>2,091,061</b>	<b>2,160,294</b>	<b>4,024,292</b>	<b>4,437,351</b>
<b>Profit before provision for the Period</b>		<b>973,785</b>	<b>8,202,685</b>	<b>1,160,739</b>	<b>14,343,468</b>
Write back /(provision) for diminution in value of investment		4,999,258	(14,609,062)	(13,054,380)	(21,322,931)
<b>Net Profit/(Loss) for the Period</b>		<b>5,973,043</b>	<b>(6,406,377)</b>	<b>(11,893,641)</b>	<b>(6,979,463)</b>

Other Comprehensive Income

Total Comprehensive Income

5,973,043

(6,406,377)

(11,893,641)

(6,979,463)

No. of Units

28,350,039

28,179,638

28,350,039

28,179,638

Earning Per Unit (EPU)

0.21

(0.23)

(0.42)

(0.25)

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**HFAML UNIT FUND**  
Statement of Changes in Equity  
For the Period Ended on June 30, 2023

*Amount in BDT*

Particulars	Capital Fund	Retained Earnings	Total Equity
<b>Beginning Balance</b>	<b>273,064,424</b>	<b>41,992,795</b>	<b>315,057,219</b>
Fund Collected/(Redeemed) during the Period	1,631,727		1,631,727
Net Profit/(Loss)		(11,893,641)	(11,893,641)
Dividend Paid		(16,909,201)	(16,909,201)
<b>Balance as on June 30, 2023</b>	<b>274,696,152</b>	<b>13,189,953</b>	<b>287,886,104</b>


**HFAML UNIT FUND**  
Statement of Changes in Equity  
For the Period Ended on June 30, 2022

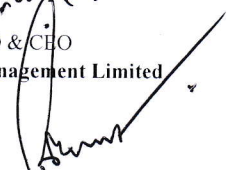
*Amount in BDT*

Particulars	Capital Fund	Retained Earnings	Total Equity
<b>Beginning Balance</b>	<b>314,786,257</b>	<b>59,791,819</b>	<b>374,578,076</b>
Fund Collected/(Redeemed) during the Period	(41,745,836)		(41,745,836)
Net Profit/(Loss)		(6,979,463)	(6,979,463)
Dividend Paid		(32,315,902)	(32,315,902)
<b>Balance as on June 30, 2022</b>	<b>273,040,421</b>	<b>20,496,454</b>	<b>293,536,875</b>

  
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**HFAML UNIT FUND**  
Cash Flows Statement  
For the Period ended on June 30, 2023

Particulars	Notes	01-Jan-2023 to 30-June-2023	01-Jan-2022 to 30-June-2022
<b>Cash Flow form Operating Activities</b>		<b>11,206,375</b>	<b>69,538,471</b>
Dividend Income Received		5,359,528	8,223,559
Interest Income Received		48,782	867,388
Payment for Investment in Marketable Securities		(4,574,353)	(39,939,710)
Investment in IPO Shares		(156,820)	670,500
Encashment/(Investment) in FDR		-	2,913,388
Received from Sale of Marketable Securities		15,321,539	99,921,846
Payment for Expenses		(4,792,303)	(3,118,500)
<b>Cash Flow from Investing Activities</b>		<b>-</b>	<b>-</b>
Payment for Preliminary & Issue Expenses		-	-
<b>Cash Flow from Financing Activities</b>		<b>(14,250,971)</b>	<b>(74,061,749)</b>
Unit Sale		20,000	15,020,023
Dividend Paid		(14,270,971)	(29,781,010)
Unit Repurchase		-	(59,300,762)
		-	-
<b>Total Cash Flow for the Period</b>		<b>(3,044,596)</b>	<b>(4,523,278)</b>
		-	-
<b>Beginning Cash &amp; Cash Equivalent</b>		<b>6,400,512</b>	<b>9,062,883</b>
		-	-
<b>Closing Cash &amp; Cash Equivalent</b>		<b>3,355,916</b>	<b>4,539,605</b>

Net operating cash flow per Unit (NOCFPU)

0.40

2.47

  
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