



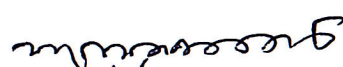
HFAML UNIT FUND
Statement of Financial Position
As on June 30, 2021

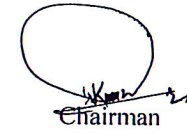
		<i>Amount in BDT</i>	
Particulars	Notes	30-June-21	30-June-20
Assets			
Non Current Assets			
Preliminary & Issue Expenses	Note: 1	3,333,363	4,283,416
Total Non Current Assets		3,333,363	4,283,416
Current Assets			
Investment in Securities-at cost	Note: 2	337,354,935	282,601,880
Accounts Receivable	Note: 3	8,397,717	1,911,124
Investment in FDR	Note: 4	5,382,969	13,082,141
Prepaid Expenses	Note: 5	158,499	173,058
Cash & Cash Equivalents	Note: 6	11,799,380	33,967,071
Total Current Assets		363,093,501	331,735,274
Total Assets		366,426,863	336,018,690
Equity & Liabilities			
Equity			
Unit Capital	Note: 7	320,017,836	320,650,888
Retained Earnings	Note: 8	21,649,071	4,462,460
Total Equity		341,666,907	325,113,349
Liabilities			
Accounts Payable	Note: 9	1,869,178	1,141,665
Provision for diminution in value of Investment	Note: 10	22,890,777	9,763,675
Total Liabilities		24,759,956	10,905,341
Total Equity & Liabilities		366,426,863	336,018,690
NAV at Cost Price		364,557,685	334,877,024
NAV at Market Price		341,666,907	325,113,349
NAV per Unit (Cost)		11.12	10.24
NAV per Unit (Market)		10.42	9.94
No. of Unit		32,775,891	32,713,260


*The annexed notes 1-13 form an integral part of these financial statements.


 Sr. Executive
HF Asset Management Limited


 Chief Operating Officer
HF Asset Management Limited


 Managing Director & CEO
HF Asset Management Limited


 Chairman
Trustee Committee, ICB


 MP

HFAML UNIT FUND Statement of Profit, Loss and others Comprehensive Income For the Period Ended on June 30, 2021			
Amount in BDT			
Particulars	Notes	01-Jan-2021 to 30-June-2021	01-Jan-2020 to 30-June-2020
Income			
Capital Gain	Note: 11	32,803,653	1,431,576
Dividend Income	Note: 12	5,906,362	1,559,623
Interest Income	Note: 13	808,247	2,242,885
Total Income		39,518,262	5,234,084
Expenses			
BSEC Annual Fee		184,101	133,025
Trustee Fee		240,547	187,284
Custodian Fee		232,259	177,122
CDBL Charges		22,728	40,410
CDBL Data Connectivity Charge		70,272	10,300
IPO Subscription Fee to DSE		20,000	8,000
BO A/C maintenance Charge		-	2,300
Management Fee		3,134,921	2,607,797
Publication Expenses		35,338	45,550
Bank Charge & Excise Duty		18,776	11,140
Amortization of Preliminary Expenses		475,027	475,027
Other Expenses		-	39,245
Total Expenses		4,433,969	3,737,200
Total Income Before Provision		35,084,293	1,496,884
Provision against Marketable Investment		(14,479,688)	(1,352,586)
Net Profit for the Period		20,604,605	144,298

No. of Units

32,775,891

32,713,260

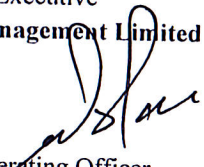
Earning Per Unit (EPU)

0.629

0.004


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HFAML UNIT FUND
Statement of Changes in Unit Capital
For the Period Ended on June 30, 2021

Amount in BDT


Particulars	Unit Capital	Retained Earnings	Total Equity
Balance as on January 01, 2021	334,107,256	18,176,188	352,283,444
Unit Capital	(301,331,365)	-	(301,331,365)
Add: Net Profit for the period	-	20,604,605	20,604,605
Less: Dividend Paid	-	(17,131,723)	(17,131,723)
Balance as on June 30, 2021	32,775,891	21,649,071	54,424,962

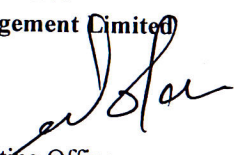
HFAML UNIT FUND
Statement of Changes in Equity
For the Period ended on June 30, 2020

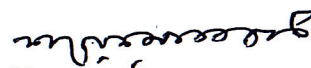
Amount in BDT

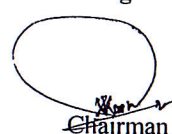
Particulars	Unit Capital	Retained Earnings	Total Equity
Balance as on January 01, 2020	321,755,473	22,393,309	344,148,782
Unit Capital	(1,104,585)	-	(1,104,585)
Add: Net Profit for the period	-	144,298	144,298
Less: Dividend Paid	-	(18,075,146)	(18,075,146)
Balance as on June 30, 2020	320,650,888	4,462,460	325,113,349


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HFAML UNIT FUND
Statement of Cash Flows
For the Period Ended on June 30, 2021

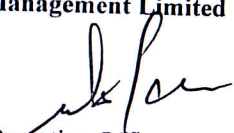
Particulars	Notes	Amount in BDT	
		01-Jan-2021 to 30-June-2021	01-Jan-2020 to 30-June-2020
Cash Flows form Operating Activities		3,769,900	1,520,534
Dividend Income Received		7,867,750	3,922,822
Interest Income Received		660,055	2,430,859
Payment for Expenses		(4,757,904)	(4,833,148)
Cash Flows from Investing Activities		21,742,200	2,424,558
Payment for Investment in Marketable Securities		(32,101,884)	(15,766,206)
Investment in IPO Shares		(7,866,130)	(2,086,320)
Investment in FDR		(231,802)	(5,394,016)
Received from Sale of Marketable Securities		61,942,016	25,671,100
Cash Flows from Financing Activities		(30,433,891)	(18,300,226)
Unit Sale		20,000	8,000
Fraction amount of SIP		-	-
Dividend Paid		(15,901,064)	(16,608,215)
Unit Repurchase		(14,552,827)	(1,700,011)
Total Cash Flows for the Period		(4,921,791)	(14,355,134)
Beginning Cash & Cash Equivalent		16,721,171	48,322,205
Ending Cash & Cash Equivalent		11,799,380	33,967,071

Net Operating Cash Flows Per Unit

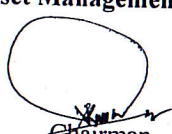
0.12

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