

HFAML UNIT FUND Statement of Financial Position For the Period ended on March 31, 2022			
		<i>Amount in BDT</i>	
Particulars	Notes	31-Mar-22	31-Mar-21
Assets			
Non Current Assets			
Preliminary & Issue Expenses	Note: 1	2,620,823	3,570,876
Current Assets			
Investment in Securities	Note: 2	276,017,980	325,687,102
Applications for IPO Share	Note: 3	-	5,008,000
Accounts Receivable	Note: 4	21,073,354	1,793,308
Investment in FDR	Note: 5	5,805,090	5,382,969
Advance, Deposits & Prepayments	Note: 6	523,418	374,751
Cash & Cash Equivalents	Note: 7	39,747,431	19,109,561
Total Assets		345,788,097	360,926,567
Liabilities & Equity			
Liabilities			
Accounts Payable	Note: 11	2,095,189	1,718,839
Provision for diminution in value of Investment	Note: 12	-	22,857,472
Total Liabilities		2,095,189	24,576,311
Equity			
Unit Capital	Note: 8	316,790,077	329,761,701
OCI Reserve for share value fluctuation	Note: 9	(32,358,224)	-
Retained Earnings	Note: 10	59,261,055	6,588,555
Total Equity		343,692,908	336,350,256
Total Liabilities & Equity		345,788,097	360,926,567
NAV at Cost Price	Note: 13	376,051,132	359,207,728
NAV at Market Price	Note: 14	343,692,908	336,350,256
NAV per Unit (Cost)	Note: 13	11.57	10.63
NAV per Unit (Market)	Note: 14	10.57	9.96
No. of Unit		32,501,012	33,776,425



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 Quarter from January 01, 2022 to March 31, 2022			
Amount in BDT			
Particulars	Notes	01-Jan-2022 to 31-Mar-2022	01-Jan-2021 to 31-Mar-2021
Income			
Gain on sale of securities	Note: 15	5,820,232	20,145,295
Dividend Income	Note: 16	2,086,344	1,567,521
Interest Income	Note: 17	511,263	455,629
Total Income		8,417,839	22,168,445
Expenses			
BSEC Annual Fee		92,303	77,889
Trustee Fee		66,096	97,488
Custodian Fee		119,487	114,119
CDBL Charges		5,295	11,260
CDBL Data Connectivity Charge		32,085	32,433
IPO Subscription Fee to DSE		5,000	17,000
Management Fee		1,693,701	1,552,503
Publication Expenses		20,250	26,338
Bank Charge & Excise Duty		5,326	11,430
Amortization of Preliminary Expenses		237,513	237,513
Other Operating Expense		-	-
Total Expenses		2,277,057	2,177,973
Profit before provision for the Period		6,140,783	19,990,472
Write back /(provision) for diminution in value of investment		(6,713,869)	(14,446,383)
Net Profit/(Loss) for the Period		(573,086)	5,544,089

Other Comprehensive Income

Total Comprehensive Income

(573,086) 5,544,089

No. of Units

32,501,012 33,776,425

Earning Per Unit (EPU)

(0.018) 0.164

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HFAML UNIT FUND
Statement of Changes in Equity
For the Period ended on March 31, 2021

Amount in BDT

Particulars	Capital Fund	Retained Earnings	OCI Reserve for share value of fluctuation	Total Equity
Beginning Balance	314,786,257	85,436,174	(25,644,355)	374,578,076
Fund Collected/(Redeemed) during the Period	2,003,820			2,003,820
Net Profit/(Loss)		(573,086)		(573,086)
Adjustment for diminution in value of Investment		6,713,869	(6,713,869)	-
Dividend Paid		(32,315,902)		(32,315,902)
Balance as on March 31, 2022	316,790,077	59,261,055	(32,358,224)	343,692,908

HFAML UNIT FUND
Statement of Changes in Equity
For the period ended on March 31, 2021

Amount in BDT

Particulars	Capital Fund	Retained Earnings	OCI Reserve for share value of fluctuation	Total Equity
Beginning Balance	334,107,256	18,176,188	-	352,283,444
Fund Collected/(Redeemed) during the Period	(4,345,555)			(4,345,555)
Net Profit/(Loss)		5,544,089		5,544,089
Dividend Paid		(17,131,723)		(17,131,723)
Balance as on March 31, 2021	329,761,701	6,588,555	-	336,350,256



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HFAML UNIT FUND
Cash Flows Statement
For the Period ended on March 31, 2022

Amount in BDT

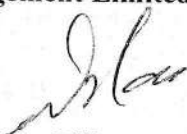
Particulars	Notes	01-Jan-2022 to 31-Mar-2022	01-Jan-2021 to 31-Mar-2021
Cash Flow form Operating Activities		60,993,268	23,083,413
Dividend Income Received		3,714,373	2,758,483
Interest Income Received		472,100	506,294
Payment for Investment in Marketable Securities		(33,535,686)	(10,663,947)
Investment in IPO Shares		15,977,830	(7,666,130)
Encashment/(Investment) in FDR		11,238,311	(231,802)
Received from Sale of Marketable Securities		64,117,261	41,497,579
Payment for Expenses		(990,921)	(3,117,064)
Cash Flow from Investing Activities		-	-
Payment for Preliminary & Issue Expenses			
Cash Flow from Financing Activities		(30,312,080)	(20,695,023)
Unit Sale		8,000	451,399
Dividend Paid		(29,781,010)	(16,349,463)
Unit Repurchase		(539,070)	(4,796,959)
Total Cash Flow for the Period		30,681,189	2,388,390
Beginning Cash & Cash Equivalent		9,062,883	16,721,171
Closing Cash & Cash Equivalent		39,744,072	19,109,561

Net operating cash flow per Unit (NOCFPU)

1.877

0.683


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 Chairman
 Trustee Committee, ICB