

<b>HFAML UNIT FUND</b> Statement of Financial Position As on March 31, 2023			
		<i>Amount in BDT</i>	
Particulars	Notes	31-Mar-23	31-Mar-22
<b>Assets</b>			
<b>Non Current Assets</b>			
Preliminary & Issue Expenses	Note: 1	1,670,770	2,620,823
<b>Current Assets</b>			
Investment in Securities	Note: 2	256,016,380	276,017,980
Applications for IPO Share	Note: 3	-	-
Accounts Receivable	Note: 4	2,557,716	21,073,354
Investment in FDR	Note: 5	22,821,886	5,805,090
Advance, Deposits & Prepayments	Note: 6	813,742	523,418
Cash & Cash Equivalents	Note: 7	569,212	39,747,431
<b>Total Assets</b>		<b>284,449,706</b>	<b>345,788,097</b>
<b>Liabilities &amp; Equity</b>			
<b>Liabilities</b>			
Accounts Payable	Note: 11	2,548,626	2,095,189
<b>Total Liabilities</b>		<b>2,548,626</b>	<b>2,095,189</b>
<b>Equity</b>			
Unit Capital	Note: 8	274,684,170	316,790,077
OCI Reserve for share value fluctuation	Note: 9	-	(32,358,224)
Retained Earnings	Note: 10	7,216,909	59,261,055
<b>Total Equity</b>		<b>281,901,079</b>	<b>343,692,908</b>
<b>Total Liabilities &amp; Equity</b>		<b>284,449,706</b>	<b>345,788,097</b>
<b>NAV at Cost Price</b>	Note: 13	<b>333,465,603</b>	<b>376,051,132</b>
<b>NAV at Market Price</b>	Note: 14	<b>281,901,080</b>	<b>343,692,908</b>
<b>NAV per Unit (Cost)</b>	Note: 13	<b>11.76</b>	<b>11.57</b>
<b>NAV per Unit (Market)</b>	Note: 14	<b>9.94</b>	<b>10.57</b>
<b>No. of Unit</b>		<b>28,348,815</b>	<b>32,501,012</b>

  
Sr. Executive  
HF Asset Management Limited

  
Chief Operating Officer  
HF Asset Management Limited

  
MD & CEO  
HF Asset Management Limited

  
Chairman  
Trustee Committee, ICB

<b>HFAML UNIT FUND</b> Statement of Profit or Loss and Other Comprehensive Income For the Quarter from January 01, 2023 to March 31, 2023			
		<i>Amount in BDT</i>	
Particulars	Notes	01-Jan-2023 to 31-Mar-2023	01-Jan-2022 to 31-Mar-2022
<b>Income</b>			
Gain on sale of securities	Note: 15	564,402	5,820,232
Dividend Income	Note: 16	1,090,869	2,086,344
Interest Income	Note: 17	464,913	511,263
<b>Total Income</b>		<b>2,120,184</b>	<b>8,417,839</b>
<b>Expenses</b>			
BSEC Annual Fee		66,438	92,303
Trustee Fee		61,672	66,096
Custodian Fee		94,176	119,487
CDBL Charges		4,907	5,295
CDBL Data Connectivity Charge		23,662	32,085
IPO Subscription Fee to DSE		-	5,000
Management Fee		1,409,818	1,693,701
Publication Expenses		28,699	20,250
Bank Charge & Excise Duty		6,345	5,326
Amortization of Preliminary Expenses		237,513	237,513
<b>Total Expenses</b>		<b>1,933,231</b>	<b>2,277,057</b>
<b>Profit before provision for the Period</b>		<b>186,953</b>	<b>6,140,783</b>
Write back /(provision) for diminution in value of investment	Note: 12	(18,053,638)	(6,713,869)
<b>Net Profit/(Loss) for the Period</b>		<b>(17,866,684)</b>	<b>(573,086)</b>

**Other Comprehensive Income**

-

**Total Comprehensive Income**

(17,866,684)

(573,086)

**No. of Units**


28,348,815


32,501,012

**Earning Per Unit (EPU)**

(0.63)

(0.02)

  
 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 Changes in Equity  
For the Period ended on March 31, 2023

*Amount in BDT*


Particulars	Capital Fund	Retained Earnings	OCI Reserve for share value of fluctuation	Total Equity
<b>Beginning Balance</b>	<b>273,064,424</b>	<b>41,992,795</b>	<b>-</b>	<b>315,057,219</b>
Fund Collected/(Redeemed) during the Period	1,619,746			1,619,746
Net Profit/(Loss)		(17,866,684)		(17,866,684)
Adjustment for diminution in value of Investment		-	-	-
Dividend Paid		(16,909,201)		(16,909,201)
<b>Balance as on March 31, 2023</b>	<b>274,684,170</b>	<b>7,216,909</b>	<b>-</b>	<b>281,901,079</b>

**HFAML UNIT FUND**  
Statement of Changes in Equity  
For the period ended on March 31, 2022

*Amount in BDT*

Particulars	Capital Fund	Retained Earnings	OCI Reserve for share value of fluctuation	Total Equity
<b>Beginning Balance</b>	<b>314,786,257</b>	<b>85,436,174</b>	<b>(25,644,355)</b>	<b>374,578,076</b>
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)
<b>Balance as on March 31, 2022</b>	<b>316,790,077</b>	<b>59,261,055</b>	<b>(32,358,224)</b>	<b>343,692,908</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**  
Cash Flows Statement  
For the Period ended on March 31, 2023

*Amount in BDT*

Particulars	Notes	01-Jan-2023 to 31-Mar-2023	01-Jan-2022 to 31-Mar-2022
<b>Cash Flow form Operating Activities</b>		<b>8,431,670</b>	<b>60,993,268</b>
Dividend Income Received		3,105,220	3,714,373
Interest Income Received		-	472,100
Payment for Investment in Marketable Securities		(1,828,821)	(33,535,686)
Investment in IPO Shares		-	15,977,830
Encashment/(Investment) in FDR		-	11,238,311
Received from Sale of Marketable Securities		9,400,670	64,117,261
Payment for Expenses		(2,245,398)	(990,921)
<b>Cash Flow from Investing Activities</b>		<b>-</b>	<b>-</b>
Payment for Preliminary & Issue Expenses			
<b>Cash Flow from Financing Activities</b>		<b>(14,262,971)</b>	<b>(30,312,080)</b>
Unit Sale		8,000	8,000
Dividend Paid		(14,270,971)	(29,781,010)
Unit Repurchase		-	(539,070)
<b>Total Cash Flow for the Period</b>		<b>(5,831,300)</b>	<b>30,681,189</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>569,212</b>	<b>39,744,072</b>

Net operating cash flow per Unit (NOCFPU)

0.02

1.88

  
Sr. Executive

**HF Asset Management Limited**

  
Chief Operating Officer

**HF Asset Management Limited**

  
MD & CEO

**HF Asset Management Limited**

  
Chairman

**Trustee Committee, ICB**