# HFAML Unit Fund

Statement of Financial Position (Unaudited)
As at 30 September 2026

| Particulars | Notes | Amount in Taka | |
|---|---|---|---|
| | | 30-Sep-2026 | 31-Dec-2025 |
| **A. Assets** | | | |
| Investments in Capital Market (at market price) | 1.00 | 140,926,639 | 153,566,983 |
| Investment in Money Market | 2.00 | 25,453,153 | 24,049,267 |
| Advance, Deposit and Prepayments | 3.00 | 989,486 | 918,226 |
| Account Receivables | 4.00 | 704,493 | 1,981,111 |
| Cash and Cash equivalents | 5.00 | 743,024 | 4,377,008 |
| **Total Assets** | | **168,816,795** | **184,892,597** |
| **B. Liabilities** | | | |
| Account Liabilities | 6.00 | 1,073,247 | 1,195,486 |
| **Total Liabilities** | | **1,073,247** | **1,195,486** |
| **C. Net Assets (A-B)** | | **167,743,548** | **183,697,111** |
| **D. Owners' Equity** | | | |
| Unit Capital Fund | 7.00 | 207,521,710 | 252,630,520 |
| Unit Premium Reserve | 8.00 | 9,686,841 | (442,824) |
| Retained Earnings | 9.00 | (49,465,003) | (68,490,585) |
| **Total** | | **167,743,548** | **183,697,111** |
| **E. Total Liabilities & Equity (B+D)** | | **168,816,795** | **184,892,597** |
| **Net Asset Value (NAV) Per Unit** | | | |
| At market price | 10.00 | **8.08** | **7.27** |
| At cost price | 11.00 | **13.08** | **12.11** |

On behalf of HFAML Unit Fund

**Chairman, Trustee**
Investment Corporation of Bangladesh

**Chief Executive Officer**
HF Asset Management Company Limited

**Member Secretary, Trustee**
Investment Corporation of Bangladesh

**Compliance Officer**
HF Asset Management Company Limited

Signed in terms of our separate annexed report

# HFAML Unit Fund

Statement of Profit or Loss and Other Comprehensive Income (Unaudited)

For the period from 01 January 2026 to 30 September 2026

| Particulars | Notes | Amount in Taka | |
|---|---|---|---|
| | | 1-Jan-2026 to 30-Sep-2026 | 1-Jan-2025 to 30-Sep-2025 |
| **Revenue** | | | |
| Gain on sale of marketable securities | 12.00 | (942,236) | (2,274,847) |
| Dividend income | 13.00 | 2,709,948 | 3,354,841 |
| Profit/Interest/Coupon income | 14.00 | 2,534,967 | 2,643,732 |
| **Total Income** | | **4,302,679** | **3,723,726** |
| **Operating Expenses** | | | |
| Management fees | 15.00 | 2,945,702 | 3,206,175 |
| Trustee fees | 16.00 | 208,533 | 237,083 |
| Custodian fees | 17.00 | 214,435 | 257,921 |
| BSEC annual fees | 18.00 | 141,987 | 161,743 |
| Advertisement and publication expenses | | 45,792 | 121,996 |
| Amortization of Preliminary and issue Expenses | 19.00 | - | 8,177 |
| Other Expenses (If any) | 20.00 | 109,129 | 109,996 |
| **Total Expenses** | | **3,665,577** | **4,103,092** |
| **Profit/(Loss) Before Provision** | | **637,102** | **(379,366)** |
| Add/(Less): (Provision)/Write back of provision | 21.00 | 18,388,481 | 2,844,086 |
| **Net Profit/(Loss) After Provision** | | **19,025,583** | **2,464,720** |
| **Number of units** | | 20,752,171 | 25,263,837 |
| **Earnings Per Unit (EPU) After Provision** | 22.00 | **0.92** | **0.10** |

On behalf of HFAML Unit Fund

**Chairman, Trustee**
Investment Corporation of Bangladesh

**Chief Executive Officer**
HF Asset Management Company Limited

**Member Secretary, Trustee**
Investment Corporation of Bangladesh

**Compliance Officer**
HF Asset Management Company Limited

Signed in terms of our separate annexed report

## HFAML Unit Fund

Statement of Changes in Equity (Unaudited)

For the period from 01 January 2026 to 30 September 2026

*Amount in Taka*

| Particulars | Unit capital fund | Unit premium Reserve | Retained earnings | Total equity |
|---|---|---|---|---|
| **Opening balance as at 01 January 2026** | **252,630,520** | **(442,824)** | **(68,490,585)** | **176,573,929** |
| Unit Sale during the period | 21,870 | - | - | 21,870 |
| Unit Repurchase during the period | (45,130,680) | - | - | (45,130,680) |
| Unit premium reserve during the period | - | 10,134,534 | - | 10,134,534 |
| Unit discount during the period | - | (4,869) | - | (4,869) |
| Net profit/(loss) during the period | - | - | 19,025,583.43 | 19,025,583 |
| **Closing balance as at 30 September 2026** | **207,521,710** | **9,686,841** | **(49,465,003)** | **167,743,548** |

For the period from 01 January 2025 to 30 September 2025

*Amount in Taka*

| Particulars | Unit capital | Unit premium Reserve | Retained earnings | Total equity |
|---|---|---|---|---|
| **Opening balance as at 01 January 2025** | **278,560,290** | **(7,577,309)** | **(56,798,415)** | **214,184,566** |
| Unit Sale during the period | 32,160 | - | - | 32,160 |
| Unit Repurchase during the period | (25,954,080) | - | - | (25,954,080) |
| Unit discount during the period | - | 7,131,970 | - | 7,131,970 |
| Net profit/(loss) during the period | - | - | 2,464,719.51 | 2,464,720 |
| **Closing balance as at 30 September 2025** | **252,638,370** | **(445,339)** | **(54,333,695)** | **197,859,336** |

On behalf of HFAML Unit Fund

**Chairman, Trustee**
Investment Corporation of Bangladesh

**Chief Executive Officer**
HF Asset Management Company Limited

**Member Secretary, Trustee**
Investment Corporation of Bangladesh

**Compliance Officer**
HF Asset Management Company Limited

Signed in terms of our separate annexed report

# HFAML Unit Fund

Statement of Cash Flows (Unaudited)

For the period from 01 January 2026 to 30 September 2026

| Particulars | Notes | Amount in Taka | |
|---|---|---|---|
| | | 1-Jan-2026 to 30-Sep-2026 | 1-Jan-2025 to 30-Sep-2025 |
| **A. Cash Flows from Operating Activities** | | | |
| Gain on sale of securities | Annexure-B | (942,236) | (2,274,847) |
| Dividend income received in cash | 23.00 | 4,127,657 | 4,655,302 |
| Interest income realized in cash | 24.00 | 2,393,877 | 2,357,455 |
| Advance, deposit and prepayments | 25.00 | (121,093) | (133,060) |
| Payment made for expenses | 26.00 | (3,787,817) | (4,321,917) |
| Other (If any) | | - | - |
| **Net cash flows from/(used in) operating activities** | | **1,670,388** | **282,932** |
| **B. Cash Flows from Investing Activities** | | | |
| Purchase of Securities | Annexure-C | (4,276,400) | (11,531,830) |
| Sale of Securities (at Cost) | | 35,304,647 | 35,348,099 |
| Investment In IPO | | - | - |
| Return From IPO | | - | - |
| Investment In MTDR/FDR/T-Bill | | (25,453,153) | (26,186,237) |
| Encashment of MTDR/FDR/T-Bill | | 24,081,424 | 22,338,665 |
| **Net cash flows from/(used in) investing activities** | | **29,656,518** | **19,968,696** |
| **C. Cash Flows from Financing Activities** | | | |
| Proceeds from issuance of units | | 17,000 | 24,000 |
| Payments made for re-purchase of units | | (34,996,146) | (18,813,951) |
| Dividend paid | 27.00 | 0 | 0 |
| **Net cash flows from/(used in) financing activities** | | **(34,979,146)** | **(18,789,951)** |
| **D. Net Cash Inflows/Outflows during the period (A+B+C)** | | **(3,652,240)** | **1,461,677** |
| **E.** Cash and cash equivalents at the beginning during the period | | 4,377,008 | 2,126,049 |
| **F. Cash and cash equivalents at the end of the period (D+E)** | | **724,768** | **3,587,726** |
| **Net Operating Cash Flows Per Unit (NOCFPU)** | 27.00 | **0.08** | **0.01** |

On behalf of HFAML Unit Fund

**Chairman, Trustee**
Investment Corporation of Bangladesh

**Chief Executive Officer**
HF Asset Management Company Limited

**Member Secretary, Trustee**
Investment Corporation of Bangladesh

**Compliance Officer**
HF Asset Management Company Limited

Signed in terms of our separate annexed report

# HFAML Unit Fund

Notes to the Financial Statements (Unaudited)

As at / For the period from 01 January 2026 to 30 September 2026

| Notes | Particulars | Amount in Taka | |
|---|---|---|---|
| | | 30-Sep-2026 | 31-Dec-2025 |
| **1.00** | **Investments (at market price)** | | |
| | Investments in Listed Securities | 112,006,718 | 122,005,937 |
| | Investment in Non-Listed securities | 28,919,921 | 31,561,046 |
| | Kindly see Annexure-A | **140,926,639** | **153,566,983** |

**2.00 Investment in Money Market**

**Name of the Institution and Branch:**

| Name of Institution | Accounts Number | Amount | Amount |
|---|---|---|---|
| IIDFC Finance Ltd. | 101-12-10589 | 9,872,228 | 9,412,880 |
| | 101-12-7881 | 6,045,949 | 5,766,525 |
| | 101-14-8350 | 9,534,976 | 8,869,862 |
| **Total** | | **25,453,153** | **24,049,267** |

| | | | |
|---|---|---|---|
| **3.00** | **Advance, deposit and prepayments** | | |
| | Annual fees to BSEC | 42,070 | 30,014 |
| | Annual fees to CDBL | 12,705 | - |
| | Trustee fees-ICB | 66,318 | 8,877 |
| | Advance Tax | 868,393 | 879,335 |
| | Application For IPO Share | - | - |
| | | **989,486** | **918,226** |
| **4.00** | **Other receivables** | | |
| | Accrued bank interest-SND (Annexure-E) | 27,157 | - |
| | Accrued Profit-FDR (Annexure-E) | 330,711 | 409,031 |
| | Accrued Profit- Listed Bond (Annexure-E) | - | - |
| | Coupon Receivable on Government Treasury Bond (Annexure-E) | 281,953 | 89,700 |
| | Dividend Receivable (Annexure-D) | 64,672 | 1,482,380 |
| | | **704,493** | **1,981,111** |
| **5.00** | **Cash and cash equivalents** | | |
| | Main Bank Accounts (N:5.01) | 743,024 | 1,291,195 |
| | Sale Bank Accounts (N:5.02) | - | - |
| | Dividend Bank Accounts (N:5.03) | - | - |
| | Brokerage Accounts (N:5.04) | - | 3,085,813 |
| | **Total** | **743,024** | **4,377,008** |

**5.01 Bank accounts (Main):**

| Name of Bank & Branches | | Accounts Number | Amount | Amount |
|---|---|---|---|---|
| IFIC Bank PLC Bashundra Branch | | 0170145334041 | 743,024 | 1,291,195 |

**5.02 Bank accounts (Sale):**

| Name of Bank & Branches | | Accounts Number | Amount | Amount |
|---|---|---|---|---|
| | | | - | - |

**5.03 Bank accounts (Dividend):**

| Name of Bank & Branches | | Accounts Number | Amount | Amount |
|---|---|---|---|---|
| | | | - | - |

HF Asset Management Limited ★ A

**5.04 Brokerage Accounts:**

| Name of Brokerage & Branches | Bo Account No | Amount | Amount |
|---|---|---|---|
| Kazi Equities Limited, Motijheel | 1604580064096932 | - | 3,085,813 |
| ICB Securities Trading Co. Ltd, Kakrail | | - | - |
| Shanta Securities Ltd, Gulshan | | - | - |

| | | | |
|---|---|---|---|
| **6.00** | **Other Liabilities** | | |
| | Management fees | 1,003,466 | 1,013,069 |
| | Custodian fee | 59,508 | 123,389 |
| | CDBL Data Connectivity Fee | - | 6,900 |
| | Advertisement and publication expenses | - | 1,500 |
| | Audit fees | - | 50,000 |
| | Source Tax Payable | 10,212 | - |
| | Other payable | 61 | 628 |
| | | **1,073,247** | **1,195,486** |
| **7.00** | **Unit capital fund** | | |
| | **Opening balance as at 01 January 2026** | 252,630,520 | 278,560,290 |
| | Add: New subscription of 2,187 units of Tk. 10 | 21,870 | 44,310 |
| | Less: Surrendered of 4,513,068 units of Tk. 10 | (45,130,680) | (25,974,080) |
| | **Closing balance as at 30 September 2026** | **207,521,710** | **252,630,520** |
| | **Details of Unit Holding** | | |
| | Sponsor | 1,500,000 | 1,500,000 |
| | Institution | 17,923,306 | 22,423,306 |
| | Individual | 1,328,865 | 1,339,746 |
| | **Total No. of Unit** | **20,752,171** | **25,263,052** |
| **8.00** | **Unit premium reserve** | | |
| | **Opening balance as at 01 January 2026** | (442,824) | (7,577,309) |
| | Add: Unit premium during the period | 10,134,534 | 7,145,789 |
| | Less: Unit discount during the period | (4,869) | (11,304) |
| | **Closing balance as at 30 September 2026** | **9,686,841** | **(442,824)** |
| **9.00** | **Retained Earnings** | | |
| | **Opening balance as at 01 January 2026** | **(68,490,586)** | **(56,798,415)** |
| | Add: Net Income During the Period | 19,025,583 | (11,692,171) |
| | Less: Dividend Paid During the Period | - | - |
| | **Closing balance as at 30 September 2026** | **(49,465,003)** | **(68,490,586)** |
| **10.00** | **Net Asset Value (NAV) per unit at market price** | | |
| | Total asset value at market price | 168,816,795 | 184,892,597 |
| | Less: Liability for expenses | 1,073,247 | 1,195,486 |
| | **Net Asset Value (NAV)** | 167,743,548 | 183,697,111 |
| | Number of units | 20,752,171 | 25,263,052 |
| | NAV per unit at market price | **8.08** | **7.27** |
| **11.00** | **Net Asset Value (NAV) per unit at cost price** | | |
| | Total net asset value at market price | 167,743,548 | 183,697,111 |
| | Add: Unrealized loss on securities during the period | 103,757,605 | 122,146,086 |
| | **Net Asset Value (NAV)** | 271,501,153 | 305,843,197 |
| | Number of units | 20,752,171 | 25,263,052 |
| | NAV per unit at cost price | **13.08** | **12.11** |

HF Asset Management Limited

| | | Amount in Taka | |
|---|---|---|---|
| | | 1-Jan-2026 to 30-Sep-2026 | 1-Jan-2025 to 30-Sep-2025 |
| **12.00** | **Gain/(Loss) on sale of marketable securities ( Annexure-B)** | **(942,236)** | **(2,274,847)** |
| **13.00** | **Dividend income (Annexure-D)** | **2,709,948** | **3,354,841** |
| **14.00** | **Interest income (Annexure-E)** | **2,534,967** | **2,643,732** |
| **15.00** | **Management Fee (Annexure-F)** | **2,945,702** | **3,206,175** |
| **16.00** | **Trustee Fee (Annexure-F)** | **208,533** | **237,083** |
| **17.00** | **Custodian Fee (Annexure-F)** | **214,435** | **257,921** |
| **18.00** | **BSEC Annual Fee (Annexure-F)** | **141,987** | **161,743** |
| **19.00** | **Preliminary and issue Expenses** | | |
| | **Opening balance as at 01 January 2026** | - | 8,177 |
| | Less: Amortization made during the period | - | 8,177 |
| | Closing balance as at 30 September 2026 | - | - |
| **20.00** | **Other Expense:** | | |
| | Printing and stationery | - | - |
| | Bank charges & Excise duty | 16,720 | 16,960 |
| | CDBL charges | 92,174 | 93,036 |
| | Others | 235 | - |
| | **Total** | **109,129** | **109,996** |
| **21.00** | **(Provision)/Write back of provision for diminution in value of marketable** | | |
| | **Opening balance as at 01 January 2026** | (122,146,086) | (111,111,169) |
| | Add: (Provision)/Write back of provision during the period | 18,388,481 | 2,844,086 |
| | **Total unrealized gain/(loss) during the period** | **(103,757,605)** | **(108,267,083)** |
| **22.00** | **Earnings per unit** | | |
| | **Net Profit/(Loss) After Provision During the Period** | **19,025,583** | **2,464,720** |
| | Number of units | 20,752,171 | 25,263,837 |
| | **Earnings Per Unit (EPU) After Provision During the Period** | **0.92** | **0.10** |
| **23.00** | **Dividend income received in cash** | | |
| | Dividend Income from Investment in Securities | 2,709,948 | 3,354,841 |
| | Add: Previous year Dividend Receivable | 1,482,380 | 1,357,637 |
| | Less: Current period Dividend Receivable | (64,672) | (57,177) |
| | | 4,127,657 | 4,655,302 |
| **24.00** | **Profit Income realized in cash** | | |
| | Profit Income on Bank Deposits and Bonds | 2,534,967 | 2,643,732 |
| | Add: Previous year Profit Receivable on MTDR & Bonds | 498,731 | 425,097 |
| | Less: Current Period Profit Receivable on MTDR & Bonds | (639,821) | (711,375) |
| | | **2,393,877** | **2,357,455** |

HF Asset Management Limited

| | | | |
|---|---|---|---|
| **25.00** | **Advance, deposit and prepayments:** | 121,093 | 133,060 |
| **26.00** | **Payment made for expenses:** | | |
| | Total Expenses | 3,665,577 | 4,103,092 |
| | Less: Preliminary Expenses | - | (8,177) |
| | Add: Previous year Operating Expenses payable (N: 26.01) | 1,195,486 | 1,352,132 |
| | Add: Donation & Charges on Interest against Dividend Income | - | - |
| | Less: Current Period Operating Expenses payable (N: 26.02) | (1,073,247) | (1,125,130) |
| | | **3,787,817** | **4,321,917** |
| **26.01** | **Previous year Operating Expenses payable** | | |
| | Current Liabilities (Previous Year) | 1,195,486 | 1,352,132 |
| | Less: Advance Payment of Fees, Tax & Suspense's | - | - |
| | | **1,195,486** | **1,352,132** |
| **26.02** | **Current Period Operating Expenses payable** | | |
| | Current Liabilities (Current Period) | 1,073,247 | 1,125,130 |
| | Less: Last year adjustment | - | - |
| | Less: Advance Payment of Fees, Tax & Suspense's | - | - |
| | | **1,073,247** | **1,125,130** |
| **27.00** | **Net Operating Cash Flows Per Unit (NOCFU)** | | |
| | Net cash inflows/(outflows) from operating activities | 1,670,388 | 282,932 |
| | Number of units | 20,752,171 | 25,263,837 |
| | **Net operating cash flow per unit** | **0.08** | **0.01** |
| **28.00** | **Profit and Earnings Per Unit available for Distribution** | | |
| | Retained Earnings Brought Forward | (68,490,585) | (56,798,415) |
| | Add/(Less): Last year adjustment | - | - |
| | Less: Dividend Paid | - | - |
| | Less: Transferred to Dividend Equalization Reserve | - | - |
| | Add: Profit/Loss for the Period | 19,025,583 | 2,464,720 |
| | Add: Dividend Equalization Reserve | - | - |
| | | **(49,465,002)** | **(54,333,695)** |
| | Number of Units | 20,752,171 | 25,263,837 |
| | Per Unit Profit Available for Distribution | (2.38) | (2.15) |



**29.00 Related party transaction**

| Relationship | Name of the related party | Nature of transaction | 30-Sep-2026 | 30-Sep-2025 |
|---|---|---|---|---|
| Trustee of the Fund | Investment Corporation of Bangladesh | Trustee Fees | 208,533 | 237,083 |
| Custodian of the Fund | BRAC Bank Limited | Custodian Fees | 214,435 | 257,921 |
| Asset Manager | HF Asset Management Limited | Management Fees | 2,945,702 | 3,206,175 |

On behalf of HFAML Unit Fund

**Chairman, Trustee**
Investment Corporation of Bangladesh

**Chief Executive Officer**
HF Asset Management Company Limited

**Member Secretary, Trustee**
Investment Corporation of Bangladesh

**Compliance Officer**
HF Asset Management Company Limited

**Name of Asset Manager: HF ASSET MANAGEMENT LIMITED**
**Name of the Scheme/Mutual fund: HFAML Unit Fund**
**Portfolio Statemets as at: 30-Sep-2026**

**I. Investments in Capital Market Securities (Listed):**

| | | | | | [Figure in Bd Taka] | | | | Percentages | |
|---|---|---|---|---|---|---|---|---|---|---|
| Sl. | Sectors | Investment in Stocks/Secruities (Sectorwise) | No of Share | Cost Per Share | Total Cost Value | Market Value per share | Total Market Value | Appreciation(or Diminution) in the market value/Fair | % Change (in term of cost) | % of Total Investments |
| | | **A. Shares of Listed Companies (Script wise)** | | | | | | | | |
| 1 | Bank | Eastern Bank Ltd. | 515 | 22.21 | 11,439.76 | 22.90 | 11,793.50 | 353.74 | 3.09% | 0.00% |
| 2 | | The City Bank Ltd. | 575 | 21.48 | 12,350.55 | 30.10 | 17,307.50 | 4,956.95 | 40.14% | 0.00% |
| 3 | | Global Islami Bank Limited | 580,000 | 9.52 | 5,523,810.28 | 1.70 | 986,000.00 | (4,537,810.28) | (82.15%) | 2.03% |
| 4 | | Mercantile Bank Ltd. | 64,050 | 15.25 | 976,558.35 | 6.30 | 403,515.00 | (573,043.35) | (58.68%) | 0.36% |
| 5 | | National Credit and Commerce Bank Ltd. | 1,000 | 15.00 | 14,997.89 | 14.30 | 14,300.00 | (697.89) | (4.65%) | 0.01% |
| 6 | | Union Bank Limited | 26,616 | 7.09 | 188,804.46 | 1.50 | 39,924.00 | (148,880.46) | (78.85%) | 0.07% |
| 7 | | Uttara Bank Limited | 625 | 17.19 | 10,746.45 | 20.60 | 12,875.00 | 2,128.55 | 19.81% | 0.00% |
| | | **Sub-Total** | | | **6,738,707.73** | | **1,485,715.00** | **(5,252,992.73)** | **(77.95%)** | **2.48%** |
| 8 | Cement | Confidence Cement Ltd. | 57,073 | 116.66 | 6,657,993.03 | 59.20 | 3,378,721.60 | (3,279,271.43) | (49.25%) | 2.45% |
| 9 | | Heidelberg Cement Bangladesh Ltd. | 35,896 | 370.21 | 13,288,929.61 | 207.40 | 7,444,830.40 | (5,844,099.21) | (43.98%) | 4.89% |
| 10 | | LafargeHolcim Bangladesh PLC. | 139,665 | 88.53 | 12,364,039.52 | 52.50 | 7,332,412.50 | (5,031,627.02) | (40.70%) | 4.55% |
| | | **Sub-Total** | | | **32,310,962.16** | | **18,155,964.50** | **(14,154,997.66)** | **(43.81%)** | **11.90%** |
| 11 | Engineering | BBS Cables Limited | 102,753 | 61.74 | 6,343,789.61 | 16.80 | 1,726,250.40 | (4,617,539.21) | (72.79%) | 2.34% |
| 12 | | IFAD Autos Limited | 137,398 | 53.63 | 7,368,106.91 | 22.50 | 3,091,455.00 | (4,276,651.91) | (58.04%) | 2.71% |
| 13 | | Singer Bangladesh Limited | 43,225 | 184.48 | 7,974,065.87 | 80.00 | 3,458,000.00 | (4,516,065.87) | (56.63%) | 2.94% |
| 14 | | Walton Hi-Tech Industries Ltd. | 3,630 | 748.82 | 2,718,202.65 | 337.30 | 1,224,399.00 | (1,493,803.65) | (54.96%) | 1.00% |
| | | **Sub-Total** | | | **24,404,165.05** | | **9,500,104.40** | **(14,904,060.65)** | **(61.07%)** | **8.99%** |
| 15 | Food & Allied | Olympic Industries Ltd. | 16,600 | 199.33 | 3,308,817.14 | 143.20 | 2,377,120.00 | (931,697.14) | (28.16%) | 1.22% |
| | | **Sub-Total** | | | **3,308,817.14** | | **2,377,120.00** | **(931,697.14)** | **(28.16%)** | **1.22%** |
| 16 | Fuel & Power | Baraka Power Limited | 30,766 | 14.07 | 432,998.38 | 10.00 | 307,660.00 | (125,338.38) | (28.95%) | 0.16% |
| 17 | | GBB Power Ltd. | 101,800 | 25.84 | 2,630,159.82 | 13.10 | 1,333,580.00 | (1,296,579.82) | (49.30%) | 0.97% |
| 18 | | Linde Bangladesh Limited | 2,450 | 1,468.00 | 3,596,596.44 | 661.40 | 1,620,430.00 | (1,976,166.44) | (54.95%) | 1.32% |
| 19 | | Meghna Petroleum Limited | 500 | 211.29 | 105,646.46 | 206.40 | 103,200.00 | (2,446.46) | (2.32%) | 0.04% |
| 20 | | Summit Power Limited | 220,000 | 47.75 | 10,505,697.84 | 15.40 | 3,388,000.00 | (7,117,697.84) | (67.75%) | 3.87% |
| 21 | | United Power Generation & Distribution Company Ltd. | 31,100 | 277.31 | 8,624,277.29 | 114.30 | 3,554,730.00 | (5,069,547.29) | (58.78%) | 3.18% |
| | | **Sub-Total** | | | **25,895,376.22** | | **10,307,600.00** | **(15,587,776.22)** | **(60.20%)** | **9.54%** |
| 22 | Insurance | Eastland Insurance Company Ltd. | 5,000 | 30.77 | 153,866.23 | 27.90 | 139,500.00 | (14,366.23) | (9.34%) | 0.06% |
| 23 | | Green Delta Insurance Ltd. | 72,960 | 103.93 | 7,582,822.69 | 70.30 | 5,129,088.00 | (2,453,734.69) | (32.36%) | 2.79% |
| 24 | | Pioneer Insurance Comapny Ltd. | 110,099 | 93.99 | 10,347,934.50 | 69.30 | 7,629,860.70 | (2,718,073.80) | (26.27%) | 3.81% |
| | | **Sub-Total** | | | **18,084,623.42** | | **12,898,448.70** | **(5,186,174.72)** | **(28.68%)** | **6.66%** |
| 25 | IT Sector | GENEX Infosys Limited | 42,900 | 104.20 | 4,469,972.08 | 34.00 | 1,458,600.00 | (3,011,372.08) | (67.37%) | 1.65% |
| | | **Sub-Total** | | | **4,469,972.08** | | **1,458,600.00** | **(3,011,372.08)** | **(67.37%)** | **1.65%** |
| 26 | Financial Institutions | Bangladesh Finance and Investment Co.Ltd | 121,902 | 44.87 | 5,469,691.76 | 11.30 | 1,377,492.60 | (4,092,199.16) | (74.82%) | 2.01% |
| 27 | | Delta Brac Housing Finance Corp. Ltd. | 65,249 | 67.95 | 4,433,521.30 | 39.90 | 2,603,435.10 | (1,830,086.20) | (41.28%) | 1.63% |
| 28 | | IDLC Finance Ltd. | 60,637 | 50.49 | 3,061,447.97 | 42.90 | 2,601,327.30 | (460,120.67) | (15.03%) | 1.13% |
| 29 | | LankaBangla Finance Ltd. | 58,233 | 33.53 | 1,952,425.05 | 14.50 | 844,378.50 | (1,108,046.55) | (56.75%) | 0.72% |
| 30 | | MIDAS Financing Ltd. | 129,280 | 17.80 | 2,301,555.10 | 4.80 | 620,544.00 | (1,681,011.10) | (73.04%) | 0.85% |
| 31 | | Phoenix Finance and Investments Ltd. | 80,000 | 14.97 | 1,197,514.74 | 3.40 | 272,000.00 | (925,514.74) | (77.29%) | 0.44% |
| 32 | | Uttara Finance and Investments Limited | 111,406 | 48.77 | 5,432,921.47 | 11.70 | 1,303,450.20 | (4,129,471.27) | (76.01%) | 2.00% |
| | | **Sub-Total** | | | **23,849,077.40** | | **9,622,627.70** | **(14,226,449.70)** | **(59.65%)** | **8.78%** |
| 33 | Pharmaceuticals & Chemicals | Renata Ltd. | 4,728 | 797.58 | 3,770,958.02 | 453.40 | 2,143,675.20 | (1,627,282.82) | (43.15%) | 1.39% |
| 34 | | Square Pharmaceuticals Ltd. | 31,000 | 232.40 | 7,204,385.91 | 218.00 | 6,758,000.00 | (446,385.91) | (6.20%) | 2.65% |
| 35 | | Wata Chemicals Limited | 22,900 | 308.00 | 7,053,096.17 | 128.70 | 2,947,230.00 | (4,105,866.17) | (58.21%) | 2.60% |
| | | **Sub-Total** | | | **18,028,440.10** | | **11,848,905.20** | **(6,179,534.90)** | **(34.28%)** | **6.64%** |
| 36 | Tannery Industries | Fortune Shoes Limited | 23,000 | 41.87 | 963,006.17 | 14.90 | 342,700.00 | (620,306.17) | (64.41%) | 0.35% |
| | | **Sub-Total** | | | **963,006.17** | | **342,700.00** | **(620,306.17)** | **(64.41%)** | **0.35%** |

HF Asset Management Limited

| SL | Sectors | Investment in Stocks/Secruities (Sectorwise) | No of Share | Cost Per Share | Total Cost Value | Market Value per share | Total Market Value | Appreciation(or Diminution) in the market value/Fair | % Change (in term of cost) | % of Total Investments |
|---|---|---|---|---|---|---|---|---|---|---|
| 37 | Telecommunication | Grameenphone Ltd. | 47,942 | 392.59 | 18,821,443.74 | 241.60 | 11,582,787.20 | (7,238,656.54) | (38.46%) | 6.93% |
| 38 | | Robi Axiata Limited | 400 | 28.48 | 11,392.34 | 29.90 | 11,960.00 | 567.66 | 4.98% | 0.00% |
| | | **Sub-Total** | | | **18,832,836.07** | | **11,594,747.20** | **(7,238,088.87)** | **(38.43%)** | **6.94%** |
| 39 | Travel & Leisure | The Peninsula Chittagong Limited | 124,200 | 27.02 | 3,355,597.80 | 20.00 | 2,484,000.00 | (871,597.80) | (25.97%) | 1.24% |
| 40 | | Unique Hotel & Resorts Limited | 23,058 | 62.08 | 1,431,519.21 | 43.20 | 996,105.60 | (435,413.61) | (30.42%) | 0.53% |
| | | **Sub-Total** | | | **4,787,117.01** | | **3,480,105.60** | **(1,307,011.41)** | **(27.30%)** | **1.76%** |
| | | **B. Listed Mutal Funds/CIS (Script wise)** | | | | | | | | |
| 41 | Mututal Fund (Close-End) | Grameen One : Scheme Two | 396,000 | 18.77 | 7,434,822.79 | 12.50 | 4,950,000.00 | (2,484,822.79) | (33.42%) | 2.74% |
| 42 | | Green Delta Mutual Fund | 100,000 | 8.97 | 896,790.00 | 4.90 | 490,000.00 | (406,790.00) | (45.36%) | 0.33% |
| 43 | | NCCBL Mutual Fund-1 | 100,000 | 9.02 | 901,800.00 | 6.80 | 680,000.00 | (221,800.00) | (24.60%) | 0.33% |
| 44 | | Popular Life First Mutual Fund | 320,000 | 7.17 | 2,295,582.00 | 3.60 | 1,152,000.00 | (1,143,582.00) | (49.82%) | 0.85% |
| 45 | | Trust Bank 1st Mutual Fund | 469,000 | 7.24 | 3,394,849.15 | 3.70 | 1,735,300.00 | (1,659,549.15) | (48.88%) | 1.25% |
| | | **Sub-Total** | | | **14,923,843.94** | | **9,007,300.00** | **(5,916,543.94)** | **(39.64%)** | **5.50%** |
| | | **C. Listed Bond/Debenture/Islamic Securities (Script wise)** | | | | | | | | |
| 46 | Corporate Bond | Beximco Green-Sukuk al Istisna'a | 42,000 | 93.52 | 3,927,798.90 | 70.50 | 2,961,000.00 | (966,798.90) | (24.61%) | 1.45% |
| 47 | G-SEC (T.Bond) | 02Y BGTB 06/11/2026 | 5,000 | 100.07 | 500,350.00 | 100.32 | 501,588.00 | 1,238.00 | 0.25% | 0.18% |
| 48 | | 05Y BGTB 11/12/2029 | 29,000 | 100.08 | 2,902,320.00 | 110.60 | 3,207,489.90 | 305,169.90 | 10.51% | 1.07% |
| 49 | | 05Y BGTB 13/04/2030 | 20,000 | 102.06 | 2,041,200.00 | 109.93 | 2,198,584.00 | 157,384.00 | 7.71% | 0.75% |
| 50 | | 05Y BGTB 30/11/2030 | 10,000 | 100.40 | 1,004,000.00 | 105.81 | 1,058,118.00 | 54,118.00 | 5.39% | 0.37% |
| | | **Sub-Total** | | | **10,375,668.90** | | **9,926,779.90** | **(448,889.00)** | **(4.33%)** | **3.82%** |
| | | **D. Other Listed Securities(Script wise) if any** | | | | | | | | |
| | | **Sub-Total** | | | | | | | | |
| | | **Grand Total of Capital Market Securities (Listed)** | | - | **206,972,613.40** | - | **112,006,718.20** | **(94,965,895.20)** | **(45.88%)** | **76.23%** |
| | **II. Investments in Capital market Securities (Non-Listed)** | | | | | | | | | |
| | | **Investments in Stocks/Securities (sectorwise)** | | **Cost Value** | **Cost Value** | **FairValue/ Market Value** | | **Appreciation(or Diminution) in the market value/Fair** | **% Change (in term of cost)** | **% of Total Investments** |
| | | **A. Open-End Mutual Funds (Script wise)** | | | | | | | | |
| 51 | Mutual Funds(Open-End) | ATCS Unit Fund | 111,000 | 10.59 | 1,175,128.51 | 7.66 | 850,260.00 | (324,868.51) | (27.65%) | 0.43% |
| 52 | | 1st ACACIA SRIM SME Growth Unit Fund | 792,141 | 15.78 | 12,499,984.98 | 13.80 | 10,931,545.80 | (1,568,439.18) | (12.55%) | 4.60% |
| 53 | | CAPM Unit Fund | 77,000 | 112.39 | 8,654,050.00 | 92.27 | 7,104,790.00 | (1,549,260.00) | (17.90%) | 3.19% |
| 54 | | RACE Financial Inclusion Unit Fund | 250,000 | 10.00 | 2,500,000.00 | 8.46 | 2,115,000.00 | (385,000.00) | (15.40%) | 0.92% |
| 55 | | SEML PBSL Fixed Income Fund | 50,000 | 10.00 | 500,000.00 | 9.32 | 466,000.00 | (34,000.00) | (6.80%) | 0.18% |
| 56 | | SEML Lecture Equity Management Fund | 53,718 | 7.12 | 382,475.10 | 10.06 | 540,403.08 | 157,927.98 | 41.29% | 0.14% |
| 57 | | NAM IBBL Islamic Unit Fund | 1,214,749 | 9.88 | 11,999,991.74 | 5.69 | 6,911,921.81 | (5,088,069.93) | (42.40%) | 4.42% |
| | | **Sub-Total** | | | **37,711,630.33** | | **28,919,920.69** | **(8,791,709.64)** | **(23.31%)** | **13.89%** |
| | | **B. Pre-IPO Placement Shares, if any** | | | | | | | | |
| | | | | | | | | | | |
| | | **Sub-Total** | | | | | | | | |
| | | **C. Non-listed Bond/debenture/Securities/Islamic securities(Script wise)** | | | | | | | | |
| | | | | | | | | | | |
| | | **Sub-Total** | | | | | | | | |
| | | **Grand Total of Capital Market Securities (Non-Listed)** | | | **37,711,630.33** | | **28,919,920.69** | **(8,791,709.64)** | | **13.89%** |
| **Total Investment = (I+II)** | | | | | **244,684,243.73** | | **140,926,638.89** | **(103,757,604.84)** | | **90.12%** |

**HFAML Unit Fund**
**From January 01 to September 30, 2026**
**Gain/(Loss) on sale of marketable securities**

Annex - B

| SL | Company Name | Share Quantity | Average Cost Price per Share | Total Cost Value | Market Price per Share | Total Market Value | Gain/ (Loss) |
|---|---|---|---|---|---|---|---|
| 1 | Berger Paints Bangladesh Ltd. | 500 | 1,481.47 | 740,732.80 | 1,486.22 | 743,112.00 | 2,379.20 |
| 2 | Bangladesh Shipping Corporation | 3,000 | 109.85 | 329,557.80 | 113.31 | 339,943.75 | 10,385.95 |
| 3 | The City Bank Ltd. | 34,500 | 24.68 | 851,302.35 | 26.70 | 921,253.80 | 69,951.45 |
| 4 | Dhaka Bank Ltd. | 168,750 | 12.15 | 2,050,194.38 | 12.75 | 2,152,087.20 | 101,892.83 |
| 5 | Doreen Power Generations and Systems Lir | 27,300 | 33.86 | 924,380.73 | 33.21 | 906,742.88 | (17,637.85) |
| 6 | Eastland Insurance Company Ltd. | 47,768 | 30.77 | 1,469,974.22 | 29.82 | 1,424,588.11 | (45,386.10) |
| 7 | Eastern Bank Ltd. | 19,500 | 22.88 | 446,150.25 | 25.41 | 495,407.20 | 49,256.95 |
| 8 | The IBN SINA Pharmaceutical Industry Ltd | 2,200 | 321.14 | 706,503.16 | 312.63 | 687,778.59 | (18,724.57) |
| 9 | Jamuna Bank Ltd. | 33,000 | 24.13 | 796,194.60 | 24.03 | 793,010.80 | (3,183.80) |
| 10 | MBL 1st Mutual Fund | 330,000 | 9.05 | 2,985,114.00 | 7.88 | 2,598,848.49 | (386,265.51) |
| 12 | MJL Bangladesh Limited | 6,300 | 94.03 | 592,382.70 | 89.10 | 561,355.04 | (31,027.66) |
| 13 | Meghna Petroleum Limited | 9,500 | 211.29 | 2,007,282.55 | 198.84 | 1,888,984.06 | (118,298.49) |
| 14 | Mutual Trust Bank Ltd. | 80,665 | 14.54 | 1,172,959.77 | 13.84 | 1,116,206.01 | (56,753.76) |
| 15 | National Credit and Commerce Bank Ltd. | 77,000 | 15.00 | 1,154,838.30 | 15.83 | 1,218,757.60 | 63,919.30 |
| 16 | RAK Ceramics (Bangladesh) Limited | 21,000 | 29.74 | 624,445.50 | 31.06 | 652,292.80 | 27,847.30 |
| 17 | Robi Axiata Limited | 49,000 | 28.48 | 1,395,559.20 | 29.96 | 1,467,858.40 | 72,298.03 |
| 18 | Southeast Bank Ltd. | 285,000 | 9.86 | 2,809,615.50 | 9.53 | 2,715,988.64 | (93,626.86) |
| 19 | Square Pharmaceuticals Ltd. | 15,000 | 232.40 | 3,485,992.50 | 219.70 | 3,295,496.80 | (190,495.70) |
| 20 | Uttara Bank Limited | 4,500 | 21.49 | 96,718.05 | 24.56 | 110,528.50 | 13,810.45 |
| 21 | Vanguard AML Growth Fund | 500,000 | 10.00 | 5,000,000.00 | 10.28 | 5,140,000.00 | 140,000.00 |
| 22 | Vanguard AML BD Finance Mutual Fund C | 491,150 | 9.77 | 4,796,767.36 | 8.70 | 4,274,878.79 | (521,888.57) |
| 23 | Vanguard AML Rupali Bank Balanced Fun | 106,000 | 8.19 | 867,981.00 | 8.09 | 857,291.98 | (10,689.02) |
| **Total** | | | | **35,304,646.71** | | **34,362,411.43** | **(942,236.45)** |

HF Asset Management Limited

**HFAML Unit Fund**

**For the period from 01 January 2026 to 30 September 2026**

**Investment in Securities**

| SL | Company Name | Number of Shares | Average of Cost Value Per Share | Total Value Amount |
|---|---|---|---|---|
| 1 | Berger Paints Bangladesh Ltd. | 500 | 1,478.51 | 739,254 |
| 2 | Beximco Green-Sukuk al Istisna'a | 3,300 | 70.50 | 232,650 |
| 3 | Bangladesh Shipping Corporation | 3,000 | 109.63 | 328,900 |
| 4 | The City Bank Ltd. | 10,000 | 25.30 | 253,000 |
| 5 | Dhaka Bank Ltd. | 5,000 | 12.20 | 61,000 |
| 6 | Doreen Power Generations and Systems Limited | 5,000 | 32.00 | 160,000 |
| 7 | The IBN SINA Pharmaceutical Industry Ltd. | 2,200 | 320.50 | 705,093 |
| 8 | Jamuna Bank Ltd. | 25,000 | 25.16 | 629,000 |
| 9 | National Credit and Commerce Bank Ltd. | 75,000 | 15.57 | 1,167,503 |
| | **Grand Total :** | | | **4,276,399.80** |

HF Asset Management Limited

## HFAML Unit Fund

**For the period from 01 January 2026 to 30 September 2026**

**Dividend income & Receivable**

**Annex-D**

**Dividend income:**

| S.L | Company Name | Record Date | Number of Shares | Face Value Per Share | Cash Dividend % | Cash Dividend |
|---|---|---|---|---|---|---|
| 1 | RAK Ceramics (Bangladesh) Limited | 26-Feb-2026 | 21,000.00 | 10 | 10.00% | 21,000 |
| 2 | Grameenphone Ltd. | 4-Mar-2026 | 47,942.00 | 10 | 105.00% | 503,391 |
| 3 | Green Delta Insurance Ltd. | 9-Mar-2026 | 72,960.00 | 10 | 27.00% | 196,992 |
| 4 | IDLC Finance Ltd. | 20-Apr-2026 | 57,750.00 | 10 | 15.00% | 86,625 |
| 5 | Robi Axiata Limited | 16-Mar-2026 | 1,400.00 | 10 | 17.50% | 2,450 |
| 6 | LafargeHolcim Bangladesh Limited | 9-Apr-2026 | 139,665.00 | 10 | 22.00% | 307,263 |
| 7 | Pioneer Insurance Comapny Ltd. | 5-Apr-2026 | 104,857.00 | 10 | 25.00% | 262,143 |
| 8 | Linde Bangladesh Limited | 30-Apr-2026 | 2,450.00 | 10 | 100.00% | 24,500.00 |
| 9 | The City Bank Ltd. | 4-May-2026 | 500.00 | 10 | 15.00% | 750 |
| 10 | Eastern Bank Ltd. | 7-May-2026 | 500.00 | 10 | 25.00% | 1,250 |
| 11 | Dhaka Bank Ltd. | 19-May-2026 | 4,000.00 | 10 | 10.00% | 4,000.00 |
| 12 | Heidelberg Cement Bangladesh Ltd. | 21-May-2026 | 35,896.00 | 10 | 11.00% | 39,485.60 |
| 13 | Uttara Bank Limited | 21-May-2026 | 500.00 | 10 | 5.00% | 250 |
| 14 | National Credit and Commerce Bank Ltd. | 23-May-2026 | 75,000.00 | 10 | 17.00% | 127,500.00 |
| 15 | Eastland Insurance Company Ltd. | 3-Jun-2026 | 52,768.00 | 10 | 10.00% | 52,768.00 |
| 16 | Jamuna Bank Ltd. | 4-Jun-2026 | 15,500.00 | 10 | 29.00% | 44,950.00 |
| 17 | Delta Brac Housing Finance Corp. Ltd. | 7-Jun-2026 | 65,249.00 | 10 | 15.00% | 97,873.50 |
| 19 | Grameenphone Ltd. | 13-Aug-2026 | 47,942.00 | 10 | 105.00% | 503,391.00 |
| 20 | Grameen One : Scheme Two | 3-Sep-2026 | 396,000.00 | 10 | 9.00% | 356,400.00 |
| 21 | SEML PBSL Fixed Income Fund | 10-Sep-2026 | 50,000.00 | 10 | 3.50% | 17,500.00 |
| 22 | Walton Hi-Tech Industries Ltd. | 21-Sep-2026 | 3,300.00 | 10 | 180.00% | 59,400.00 |
| 23 | Fraction Amount From Various Share | | | | | 66.88 |
| **Total** | | | | | | **2,709,948.48** |

**Dividend Receivable:**

| S.L | Company Name | Record Date | Number of Shares | Face Value Per Share | Cash Dividend % | Cash Dividend |
|---|---|---|---|---|---|---|
| 1 | Fortune Shoes Limited | 17-Dec-2025 | 11,285.00 | 10 | 0.50% | 5,271.50 |
| 2 | Walton Hi-Tech Industries Ltd. | 21-Sep-2026 | 3,300.00 | 10 | 180.00% | 59,400.00 |
| **Total** | | | | | | **64,671.50** |

HF Asset Management Limited

## HFAML Unit Fund

For the year ended 01 January 2026 to 30 September 2026

### Interest/Profit Income

**Profit/Interest on Bank Deposit**

**Annexure-E**

| Sl No. | Account Title | Bank Name | Branch Name | Account Number | Account Type | Rate (%) | Interest Amount |
|---|---|---|---|---|---|---|---|
| 1 | HFAML Unit Fund | IFIC Bank PLC | Bashundhara | 0170145334041 | SND | 4.50% | 47,683.71 |
| **Sub-Total** | | | | | | | **47,683.71** |

**Profit/Interest on Term Deposit**

| Sl No. | Name of Instrument | Issuer Company | Branch | Instrument Number | Value | Rate (%) | Interest on TDR |
|---|---|---|---|---|---|---|---|
| 01 | Interest_Income_FDR_IIDFC: 101-12-10589(10) | IIDFC | Head Office, Dilkusha | 101-12-10589 | 9,412,880.19 | 10.00% | 13,073.44 |
| | Interest_Income_FDR_IIDFC: 101-12-10589(11) | | | | 9,643,202.19 | 10.00% | 241,080.05 |
| | Interest_Income_FDR_IIDFC: 101-12-10589(12) | | | | 9,643,202.19 | 9.50% | 229,026.05 |
| | Interest_Income_FDR_IIDFC: 101-12-10589(13) | | | | 9,872,228.24 | 9.00% | 180,168.17 |
| 02 | Interest_Income_FDR_IIDFC: 101-12-7881(15) | IIDFC | Head Office, Dilkusha | 101-12-7881 | 5,766,525.43 | 10.00% | 28,832.64 |
| | Interest_Income_FDR_IIDFC: 101-12-7881(16) | | | | 5,905,688.57 | 10.00% | 147,642.21 |
| | Interest_Income_FDR_IIDFC: 101-12-7881(17) | | | | 5,905,688.57 | 9.50% | 140,260.10 |
| | Interest_Income_FDR_IIDFC: 101-12-7881(18) | | | | 6,045,948.67 | 9.00% | 108,827.08 |
| 03 | Interest_Income_FDR_IIDFC: 101-14-8350(16) | IIDFC | Head Office, Dilkusha | 101-14-8350 | 8,869,862.33 | 10.00% | 150,294.90 |
| | Interest_Income_FDR_IIDFC: 101-14-8350(17) | | | | 9,086,608.89 | 10.00% | 227,165.22 |
| | Interest_Income_FDR_IIDFC: 101-14-8350(18) | | | | 9,313,774.11 | 9.50% | 221,202.15 |
| | Interest_Income_FDR_IIDFC: 101-14-8350(19) | | | | 9,534,976.25 | 8.75% | 41,715.52 |
| **Sub-Total** | | | | | | | **1,729,287.52** |

**Coupon on Bond**

| Sl No. | Name of Instrument | Issuer Company | Number of Units | Maturity Date | Face Value | Rate (%) | Interest on TDR |
|---|---|---|---|---|---|---|---|
| 1 | BEXGSUKUK | Beximco limited | 42,000 | 13-Jan-2027 | 100 | 9.14% | 177,633.00 |
| **Sub-Total** | | | | | | | **177,633.00** |

**Coupon on Government Treasury Bill**

| Sl No. | Name of Instrument | Particulars | Value | Rate (%) | Coupon on G-T-Bill |
|---|---|---|---|---|---|
| 1 | TB2Y1126 | 02Y BGTB 06/11/2026 Issued by Bangladesh Bank | 500,350.00 | 12.30% | 46,082.81 |
| 2 | TB5Y1229 | 05Y BGTB 11/12/2029 Issued by Bangladesh Bank | 2,902,320.00 | 12.38% | 269,019.22 |
| 3 | TB5Y0430 | 05Y BGTB 13/04/2030 Issued by Bangladesh Bank | 2,041,200.00 | 12.39% | 185,001.15 |
| 4 | TB5Y1130 | 05Y BGTB 30/11/2030 Issued by Bangladesh Bank | 1,004,000.00 | 10.79% | 80,260.00 |
| **Sub-Total** | | | | | **580,363.18** |
| **Grand Total** | | | | | **2,534,967.41** |

## HFAML Unit Fund

For the year ended 01 January 2026 to 30 September 2026

### Interest/Profit Receivable

**Profit/Interest Receivable on Bank Deposit**

| Sl No. | Account Title | Bank Name | Branch Name | Account Number | Account Type | Rate (%) | Interest Amount |
|---|---|---|---|---|---|---|---|
| 1 | HFAML Unit Fund | IFIC Bank PLC | Bashundhara | 0170145334041 | SND | 4.50% | 27,156.87 |
| **Sub-Total** | | | | | | | **27,156.87** |

**Profit/Interest Receivable on FDR**

| Sl No. | Name of Instrument | Issuer Company | Branch | Instrument Number | Value | Rate (%) | Interest on TDR |
|---|---|---|---|---|---|---|---|
| 1 | FDR_IIDFC: 101-12-10589(13) | IIDFC | Head Office, Dilkusha | 101-12-10589 | 9,872,228.24 | 9.00% | 180,168.17 |
| 2 | FDR_IIDFC: 101-12-7881(18) | IIDFC | Head Office, Dilkusha | 101-12-7881 | 6,045,948.67 | 9.00% | 108,827.08 |
| 3 | FDR_IIDFC: 101-14-8350(19) | IIDFC | Head Office, Dilkusha | 101-14-8350 | 9,534,976.25 | 8.75% | 41,715.52 |
| **Sub-Total** | | | | | | | **330,710.77** |

**Coupon Receivable on Bond**

| Sl No. | Name of Instrument | Issuer Company | Number of Units | Maturity Date | Face Value | Rate (%) | Interest on TDR |
|---|---|---|---|---|---|---|---|
| 1 | BEXGSUKUK | Beximco limited | 42,000 | 13-Jan-2027 | 100 | 9.14% | - |
| **Sub-Total** | | | | | | | - |

**Coupon Receivable on Government Treasury Bill**

| Sl No. | Name of Instrument | Particulars | Value | Rate (%) | Coupon on G-T-Bill |
|---|---|---|---|---|---|
| 1 | TB2Y1126 | 02Y BGTB 06/11/2026 Issued by Bangladesh Bank | 500,350.00 | 12.30% | 24,599.87 |
| 2 | TB5Y0430 | 05Y BGTB 13/04/2030 Issued by Bangladesh Bank | 2,041,200.00 | 12.39% | 112,697.78 |
| 3 | TB5Y1130 | 05Y BGTB 30/11/2030 Issued by Bangladesh Bank | 1,004,000.00 | 10.79% | 35,474.14 |
| 4 | TB5Y1229 | 05Y BGTB 11/12/2029 Issued by Bangladesh Bank | 2,902,320.00 | 12.38% | 109,181.58 |
| **Sub-Total** | | | | | **281,953.37** |

| **Grand Total** | **639,821** |
|---|---|

HF Asset Management Limited

## HFAML Unit Fund
## For the period from 01 January 2026 to 30 September 2026

Annexure F

**Management Fees Calculation:**

| Date | Daily NAV | | |
|---|---|---|---|
| 1-Jul-2026 | 23,251,435 | 8.24 | 191,691,368 |
| 2-Jul-2026 | 23,251,435 | 8.25 | 191,851,505 |
| 5-Jul-2026 | 23,251,435 | 8.28 | 192,515,624 |
| 6-Jul-2026 | 23,251,435 | 8.31 | 193,186,469 |
| 7-Jul-2026 | 23,251,681 | 8.29 | 192,709,505 |
| 8-Jul-2026 | 23,251,681 | 8.27 | 192,381,278 |
| 9-Jul-2026 | 23,251,681 | 8.29 | 192,729,213 |
| 12-Jul-2026 | 23,251,681 | 8.39 | 195,069,221 |
| 13-Jul-2026 | 23,251,681 | 8.38 | 194,931,116 |
| 14-Jul-2026 | 23,251,681 | 8.42 | 195,730,525 |
| 15-Jul-2026 | 23,251,681 | 8.45 | 196,521,422 |
| 16-Jul-2026 | 23,251,681 | 8.42 | 195,855,709 |
| 19-Jul-2026 | 23,251,681 | 8.37 | 194,689,024 |
| 20-Jul-2026 | 23,251,681 | 8.37 | 194,592,919 |
| 21-Jul-2026 | 23,251,681 | 8.44 | 196,271,561 |
| 22-Jul-2026 | 23,251,681 | 8.43 | 196,072,520 |
| 23-Jul-2026 | 23,251,681 | 8.36 | 194,375,907 |
| 26-Jul-2026 | 23,251,681 | 8.31 | 193,226,269 |
| 27-Jul-2026 | 23,251,681 | 8.35 | 194,123,996 |
| 28-Jul-2026 | 23,251,681 | 8.41 | 195,572,840 |
| 29-Jul-2026 | 23,251,681 | 8.39 | 195,125,118 |
| 30-Jul-2026 | 23,251,681 | 8.41 | 195,605,525 |
| 2-Aug-2026 | 23,251,681 | 8.44 | 196,323,790 |
| 3-Aug-2026 | 23,251,681 | 8.44 | 196,170,325 |
| 4-Aug-2026 | 23,251,921 | 8.47 | 196,991,238 |
| 6-Aug-2026 | 23,251,921 | 8.44 | 196,188,566 |
| 9-Aug-2026 | 23,251,921 | 8.37 | 194,731,708 |
| 10-Aug-2026 | 23,251,921 | 8.44 | 196,150,884 |
| 11-Aug-2026 | 23,251,921 | 8.50 | 197,606,868 |
| 12-Aug-2026 | 23,251,921 | 8.49 | 197,352,190 |
| 13-Aug-2026 | 23,251,921 | 8.50 | 197,570,767 |
| 16-Aug-2026 | 23,251,921 | 8.49 | 197,458,373 |
| 17-Aug-2026 | 23,251,921 | 8.44 | 196,151,587 |
| 18-Aug-2026 | 23,251,921 | 8.37 | 194,659,382 |
| 19-Aug-2026 | 23,251,921 | 8.35 | 194,052,208 |
| 20-Aug-2026 | 23,251,921 | 8.35 | 194,151,023 |
| 23-Aug-2026 | 23,251,921 | 8.28 | 192,579,587 |
| 24-Aug-2026 | 23,251,921 | 8.20 | 190,625,374 |
| 25-Aug-2026 | 23,251,921 | 8.19 | 190,350,483 |
| 27-Aug-2026 | 23,251,921 | 8.19 | 190,510,499 |
| 30-Aug-2026 | 23,251,921 | 8.14 | 189,179,191 |
| 31-Aug-2026 | 23,251,921 | 8.12 | 188,916,022 |
| 1-Sep-2026 | 23,251,921 | 8.17 | 189,893,702 |
| 2-Sep-2026 | 23,251,921 | 8.19 | 190,397,007 |
| 3-Sep-2026 | 23,251,921 | 8.20 | 190,623,259 |
| 6-Sep-2026 | 23,251,921 | 8.14 | 189,204,871 |
| 7-Sep-2026 | 23,251,921 | 8.10 | 188,371,143 |



HF Asset Management Limited
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| HFAML Unit Fund<br>For the period from 01 January 2026 to 30 September 2026 | | | |
|---|---|---|---|
| 8-Sep-2026 | 20,751,921 | 8.07 | 167,495,995 |
| 9-Sep-2026 | 20,752,171 | 8.07 | 167,435,189 |
| 10-Sep-2026 | 20,752,171 | 8.04 | 166,861,950 |
| 13-Sep-2026 | 20,752,171 | 7.94 | 164,872,328 |
| 14-Sep-2026 | 20,752,171 | 7.87 | 163,245,045 |
| 15-Sep-2026 | 20,752,171 | 7.95 | 165,057,280 |
| 16-Sep-2026 | 20,752,171 | 7.97 | 165,340,209 |
| 17-Sep-2026 | 20,752,171 | 8.02 | 166,476,325 |
| 20-Sep-2026 | 20,752,171 | 8.12 | 168,455,977 |
| 21-Sep-2026 | 20,752,171 | 8.11 | 168,292,467 |
| 22-Sep-2026 | 20,752,171 | 8.10 | 168,026,262 |
| 23-Sep-2026 | 20,752,171 | 8.14 | 168,856,635 |
| 24-Sep-2026 | 20,752,171 | 8.13 | 168,789,696 |
| 27-Sep-2026 | 20,752,171 | 8.08 | 167,640,118 |
| 28-Sep-2026 | 20,752,171 | 8.07 | 167,448,605 |
| 29-Sep-2026 | 20,752,171 | 8.06 | 167,336,754 |
| 30-Sep-2026 | 20,752,171 | 8.08 | 167,741,031 |
| **Total** | | | 11,950,410,547 |
| **Average** | | | 186,725,165 |

| **Management Fee Calculation:** | **Total Average NAV** | | **Management Fee** |
|---|---|---|---|
| Upto 5,00,00,000 (@ 2.5%) | | 50,000,000.00 | 1,250,000.00 |
| From 5,00,00,000 to 25,00,00,000 (@ 2.0%) | | 136,725,164.80 | 2,734,503.30 |
| From 25,00,00,000 to 50,00,00,000 (@ 1.5%) | | - | - |
| **Total** | | **186,725,165** | **3,984,503.30** |
| No of Days (April 01, 2026 to September 30, 2026) | | | 92 |
| Management Fee Payable for 3rd Quarter | | | 1,004,313.16 |
| Management Fee Payable for 2nd Quarter | | | 970,074.00 |
| Management Fee Payable for 1st Quarter | | | 971,314.75 |
| **Total Management Fee Expenses (Half Yearly)** | | | **2,945,701.91** |

| **Trustee Fee Calculation:** | **Average NAV** | **Rate** | **Amount** |
|---|---|---|---|
| Yearly Total Trustee Fees @ .15% | - | 0.15% | 208,532.90 |
| **Actual Amount of 3rd Quarter (January to September 2026)** | | | **208,532.90** |

| **Custodian Fees:** | **Portfolio at Market** | **Rate** | **Amount** |
|---|---|---|---|
| Yearly Total Custodian Fees @ .14% On Portfolio | - | 0.14% | 214,434.65 |
| **Total Custodian Fee Expenses (January to September 2026)** | | | **214,434.65** |

| **BSEC Annual Fees:** | **Average NAV** | **Rate** | **Amount** |
|---|---|---|---|
| Yearly Total Advance BSEC Annual Fees @ .10% | - | 0.10% | 141,987.25 |
| **BSEC Annual Fee Expenses (January to September 2026)** | | | **141,987.25** |



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