HFAML Shariah 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	130,172,319	115,732,925
Investment in Money Market	2.00	50,000,000	70,000,000
Preliminary and Issue Expenses	3.00	1,861,322	2,481,763
Advance, Deposit and Prepayments	4.00	894,026	765,213
Account Receivables	5.00	1,055,879	1,129,353
Cash and Cash Equivalents	6.00	7,498,774	7,201,777
Total Assets		**191,482,320**	**197,311,030**
B. Liabilities			
Income Purification Fund	7.00	-	277,808
Account Liabilities	8.00	1,671,526	1,687,149
Total Liabilities		**1,671,526**	**1,964,957**
C. Net Assets (A-B)		**189,810,794**	**195,346,074**
D. Owners' Equity			
Unit Capital Fund	9.00	213,418,000	247,661,110
Unit Premium Reserve	10.00	5,056,914	79,587
Retained Earnings	11.00	(28,664,120)	(52,394,622)
Total		**189,810,794**	**195,346,074**
E. Total Liabilities & Equity (B+D)		**191,482,320**	**197,311,031**
Net Asset Value (NAV) Per Unit			
At Market Price	12.00	**8.89**	**7.89**
At Cost Price	13.00	**12.14**	**11.28**

On behalf of HFAML SHARIAH 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 Shariah 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/(loss) on sale of marketable securities	14.00	3,724,957	2,834,513
Dividend income	15.00	2,885,029	650,782
Profit/Coupon income	16.00	6,929,499	7,537,891
Total Income		**13,539,484**	**11,023,186**
Operating Expenses			
Management fees	17.00	3,219,073	3,207,827
Trustee fees	18.00	223,855	228,587
Custodian fees	19.00	116,288	129,558
BSEC annual fees	20.00	150,834	156,646
Advertisement and publication expenses		53,435	124,910
Amortization of preliminary and issue expenses	3.00	620,441	620,441
Purification Fund		-	-
Other Expenses	21.00	138,356	186,061
Total Expenses		**4,522,281**	**4,654,029**
Profit/(Loss) Before Provision during the period		**9,017,203**	**6,369,157**
Add/(Less): (Provision)/Write back of provision	22.00	14,713,299	(6,405,496)
Net Profit/(Loss) After Provision during the period		**23,730,502**	**(36,339)**
Number of units		21,341,800	24,764,073
Earnings Per Unit (EPU) after provision during the period	23.00	**1.11**	**(0.00)**

On behalf of HFAML SHARIAH Unit Fund

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HFAML Shariah 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	**247,661,110**	**79,587**	**(52,394,622)**	**195,346,074**
Unit Sale during the period	69,460	-	-	69,460
Unit Repurchase during the period	(34,312,570)	-	-	(34,312,570)
Unit premium reserve during the period	-	4,987,793	-	4,987,793
Unit discount during the period	-	(10,466)	-	(10,466)
Net profit/(loss) during the period	-	-	23,730,502	23,730,502
Dividend Paid	-	-	-	-
Closing balance as at 30 September 2026	**213,418,000**	**5,056,914**	**(28,664,120)**	**189,810,793**

HFAML Shariah Unit Fund

Statement of Changes in Equity

For the period from 01 January 2025 to 30 September 2025

Particulars	Unit capital	Unit premium Reserve	Retained earnings	Total equity
Opening balance as at 01 January 2025	**247,661,810**	**77,770**	**(41,125,575)**	**206,614,005**
Unit Sale during the period	79,420	-	-	79,420
Unit Repurchase during the period	(100,500)	-	-	(100,500)
Unit premium reserve during the period	-	21,306	-	21,306
Unit discount during the period	-	(15,412)	-	(15,412)
Net profit/(loss) during the period	-	-	(36,339)	(36,339)
Dividend Paid	-	-	-	-
Closing balance as at 30 June 2025	**247,640,730**	**83,664**	**(41,161,914)**	**206,562,480**

On behalf of HFAML SHARIAH 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
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HFAML Shariah 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/(loss) on sale of securities	Annexure-B	3,724,957	2,834,513
Dividend income received in cash	24.00	2,741,060	1,452,361
Profit income realized in cash	25.00	7,146,942	7,452,140
Advance, deposit and prepayments	26.00	(140,613)	(133,851)
Payment made for expenses	27.00	(4,195,271)	(4,106,216)
Other (If any)		-	-
Net cash flows from/(used in) operating activities		**9,277,075**	**7,498,946**
B. Cash Flows from Investing Activities			
Purchase of Securities	Annexure-C	(52,654,002)	(57,969,660)
Sale of Securities (at Cost)	Annexure-B	53,033,176	55,207,767
Investment In IPO		-	-
Return From IPO		-	-
Investment In MTDR/FDR/T-Bill		(50,000,000)	(70,000,000)
Encashment of MTDR/FDR/T-Bill		67,344,897	72,075,495
Net cash flows from/(used in) investing activities		**17,724,071**	**(686,399)**
C. Cash Flows from Financing Activities			
Proceeds from issuance of units		57,006	64,000
Payments made for re-purchase of units		(29,324,777)	(79,194)
Dividend paid	28.00	-	-
Net cash flows from/(used in) financing activities		**(29,267,772)**	**(15,194)**
D. Net Cash Inflows/Outflows during the period (A+B+C)		**(2,266,626)**	**6,797,354**
E. Cash and cash equivalents at the beginning during the period		9,765,400	9,765,400
F. Cash and cash equivalents at the end of the period (D+E)		**7,498,774**	**16,562,754**
Net Operating Cash Flows Per Unit (NOCFPU)	28.00	**0.43**	**0.30**

On behalf of HFAML SHARIAH Unit Fund

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Investment Corporation of Bangladesh

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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 Shariah Unit Fund
Notes to the Financial Statements (Unaudited)
For the period from 01 January 2026 to 30 September 2026

		Amount in Taka	
		30-Sep-2026	31-Dec-2025
1.00	**Investments in Capital Market (at market price)**		
	Investments in Listed Securities	117,632,080	102,890,875
	Investment in Non-Listed securities	12,540,239	12,842,050
	Kindly see Annexure-A	**130,172,319**	**115,732,925**

2.00 Investment in Money Market

Investment in MTDR:

Name of Institution		Accounts Number		
Standard Bank PLC		277574	30,000,000	30,000,000
Standard Bank PLC		277309	-	20,000,000
Al-Arafah Islami Bank PLC		1322960	20,000,000	20,000,000
			50,000,000	**70,000,000**

3.00	**Preliminary and issue expenses**		
	Opening balance as at 01 January 2026	**2,481,763**	**3,309,017**
	Less: Amortization made during the period	620,441	827,254
	Closing balance as at 30 June 2026	**1,861,322**	**2,481,763**
4.00	**Advance, deposit and prepayments**		
	Annual fees to BSEC	44,692	11,800
	Advance Tax	753,413	753,413
	CDBL Annual Fees	14,431	
	Trustee fees-ICB	81,490	-
		894,026	**765,213**
5.00	**Account Receivables**		
	Accrued bank profit-SND (Annexure-E)	27,001	-
	Accrued Profit-MTDR (Annexure-E)	387,778	632,222
	Accrued Profit-Non Listed Bond (Annexure-E)	-	-
	Dividend Receivable (Annexure-D)	641,100	497,131
		1,055,879	**1,129,353**
6.00	**Cash and cash equivalents**		
	Operational Bank Accounts (N:06.01)	7,168,076	6,929,664
	Sale Bank Accounts (N:06.02)	330,698	272,113
	Dividend Bank Accounts (N:06.03)	-	-
	Brokerage Accounts (N:06.04)	-	-
	Total	**7,498,774**	**7,201,777**

6.01 Bank accounts (Main):

Name of Bank & Branches		Accounts Number		
Al-Arafah Islami Bank PLC		0541220001218	7,168,076	6,929,664
Al-Arafah Islami Bank PLC		0541020010611	-	-
			7,168,076	**6,929,664**

6.02 Bank accounts (SIP):

Name of Bank & Branches		Accounts Number		
Islami Bank Bangladesh PLC		20503420100145006	**330,698**	**272,113**

6.03 Bank accounts (Dividend):

Name of Bank & Branches		Accounts Number		
Standard Bank PLC		936001226	-	-

HF Asset Management Limited

6.04 Brokerage Accounts :

Name of Bank & Branches	Bo Account No		
Kazi Equities Limited, Motijheel Branch	1604620074839081	-	-

7.00 Income purification fund (Profit against income)

Opening Balance	-	269,339
Add: Addition for the period	-	8,468
Add: Profit on bank deposit	-	-
Less: Excise Duty & Bank Charge	-	-
Less: Donation and expenses	-	-
Closing Balance:	**-**	**277,808**

8.00 Account Liabilities

Management fees Payable	1,076,346	1,055,872
Custodian fee	24,644	46,529
Trustee fee	-	514
Advance against SIP	33	9
Advertisement and publication expenses	-	1,500
Payable for Brokerage Accounts	570,503	528,658
Audit fees	-	50,000
Source Tax Payable	-	4,067
	1,671,526	**1,687,149**

9.00 Unit capital fund

Opening balance as at 01 January 2026	**247,661,110**	**247,661,810**
Add: New subscription of 6,946 units of Tk. 10.00 each	69,460	109,800
Less: Surrendered of 3,431,257 units of Tk. 10.00 each	(34,312,570)	(110,500)
Closing balance as at 30 June 2026	**213,418,000**	**247,661,110**
Sponsor	2,140,000	2,140,000
Institution	19,040,000	22,450,000
Individual	161,800	176,111.00
Total No. of Unit	**21,341,800**	**24,766,111**

10.00 Unit premium reserve

Opening balance as at 01 January 2026	**79,587**	**77,770**
Add: Unit premium during the	4,987,793	23,596
Less: Unit discount during the	(10,466)	(21,779)
Closing balance as at 30 June 2026	**5,056,914**	**79,587**

11.00 Retained Earnings

Opening balance as at 01 January 2026	**(52,394,622)**	**(41,125,575)**
Add: Net Income during the	23,730,502	(11,269,047)
Less: Dividend Paid during the	-	-
Closing balance as at 30 June 2026	**(28,664,120)**	**(52,394,622)**

12.00 Net Asset Value (NAV) per unit at market price

Total asset value at market price	191,482,320	197,311,030
Less: Liability for expenses	(1,671,526)	(1,964,957)
Net Asset Value (NAV)	189,810,794	195,346,074
Number of units	21,341,800	24,766,111
NAV per unit at market price	**8.89**	**7.89**

13.00 Net Asset Value (NAV) per unit at cost price

Total net asset value at market price	189,810,794	195,346,074
Add: Unrealized loss on securities during the period	69,185,629	83,898,928
Net Asset Value (NAV)	258,996,423	279,245,002
Number of units	21,341,800	24,766,111
NAV per unit at cost price	**12.14**	**11.28**

HF Asset Management Limited

		Amount in Taka	
		1-Jan-2026 to 30-Sep-2026	1-Jan-2025 to 30-Sep-2025
14.00	**Gain/(Loss) on sale of marketable securities (Annexure-B)**	**3,724,957**	**2,834,513**
15.00	**Dividend income (Annexure-D)**	**2,885,029**	**650,782**
16.00	**Profit income (Annexure-E)**	**6,929,499**	**7,537,891**
17.00	**Management Fee (Annexure-F)**	**3,219,073**	**3,207,827**
18.00	**Trustee Fee (Annexure-F)**	**223,855**	**228,587**
19.00	**Custodian Fee**	**116,288**	**129,558**
20.00	**BSEC Annual Fee (Annexure-F)**	**150,834**	**156,646**
21.00	**Other Expense:**		
	Bank charges & Excise duty	62,734	62,532
	CDBL charges	43,172	48,529
	IPO application expenses	-	-
	Meeting Expenses (Shariah Board meeting)	31,600	75,000
	Others	850	-
	Total	**138,356**	**186,061**
22.00	**(Provision)/Write back of provision for diminution in value of marketable securities**		
	Opening balance as at 01 January 2026	**(83,898,928)**	**(64,159,250)**
	Add: (Provision)/Write back of provision during the period	14,713,299	(6,405,496)
	Total unrealized gain/(loss) during the period	**(69,185,629)**	**(70,564,746)**
23.00	**Earnings per unit**		
	Net Profit/(Loss) After Provision During the period	**23,730,502**	**(36,339)**
	Number of units	21,341,800	24,764,073
	Earnings Per Unit (EPU) After Provision During the period	**1.11**	**(0.00)**
24.00	**Dividend income received in cash**		
	Dividend Income from Investment in Securities	2,885,029	650,782
	Add: Previous period Dividend Receivable	497,131	1,377,159
	Less: Current period Dividend Receivable	(641,100)	(575,580)
		2,741,060	1,452,361
25.00	**Profit Income realized in cash**		
	Profit Income on Bank Deposits and Bonds	6,929,499	7,537,891
	Add: Previous period Profit Receivable on MTDR & Bonds	632,222	602,245
	Less: Current period Profit Receivable on MTDR & Bonds	(414,779)	(687,997)
		7,146,942	7,452,140
26.00	**Advance, deposit and prepayments:**	140,613	133,851

HF Asset Management Limited

	Amount in Taka	
	1-Jan-2026 to 30-Sep-2026	1-Jan-2025 to 30-Sep-2025

27.00 Payment made for expenses:

Total Expenses	4,522,281	4,654,029
Less: Preliminary Expenses	(620,441)	(620,441)
Add: Previous period Operating Expenses payable (N: 27.01)	1,964,957	1,468,934
Add: Excess duty & Charges on profit against Dividend Income	-	-
Less: Current period Operating Expenses payable (N: 27.02)	(1,671,526)	(1,396,306)
	4,195,271	4,106,216

27.01 Previous period Operating Expenses payable

Current Liabilities (Previous period)	1,964,957	1,468,934
Less: Advance Payment of Fees, Tax & Suspense's	-	-
	1,964,957	1,468,934

27.02 Current period Operating Expenses payable

Current Liabilities (Current period)	1,671,526	1,396,306
Less: Last period adjustment	-	-
Less: Advance Payment of Fees, Tax & Suspense's	-	-
	1,671,526	1,396,306

28.00 Net Operating Cash Flows Per Unit (NOCFU)

Net cash inflows/(outflows) from operating activities	9,277,075	7,498,946
Number of units	21,341,800	24,764,073
Net operating cash flow per unit	0.43	0.30

29.00 Profit and Earnings Per Unit available for Distribution

Retained Earnings Brought Forward	(52,394,622)	(41,125,575)
Add/(Less): Last period adjustment	-	-
Less: Dividend Paid	-	-
Less: Transferred to Dividend Equalization Reserve	-	-
Add: Profit/Loss for the period	8,439,860	(36,339)
Add: Dividend Equalization Reserve	-	-
	(43,954,763)	(41,161,914)
Number of Units	21,341,800	24,764,073
Per Unit Profit Available for Distribution	(2.06)	(1.66)

30.00 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	223,855	228,587
Custodian of the Fund	BRAC Bank Limited	Custodian Fees	116,288	129,558
Asset Manager	HF Asset Management Limited	Management Fees	3,219,073	3,207,827

On behalf of HFAML SHARIAH 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 SHARIAH Unit Fund
Portfolio Statemets as at: 30-Sep-2026

I. Investments in Capital Market Securities (Listed):

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 value	Percentages	
									% Change (in term of cost)	% of Total Investments
		A. Shares of Listed Companies (Script wise)								
1	Bank	Export Import (EXIM) Bank of Bangladesh Limited	817,301	11.95	9,770,347.19	3.00	2,451,903.00	(7,318,444.19)	(74.90%)	3.77%
2		First Security Islami Bank Limited	427,350	9.21	3,935,530.35	1.90	811,965.00	(3,123,565.35)	(79.37%)	1.52%
3		Global Islami Bank Limited	630,000	9.52	6,000,005.03	1.70	1,071,000.00	(4,929,005.03)	(82.15%)	2.32%
4		Standard Bank Limited	820,000	8.32	6,823,221.34	4.40	3,608,000.00	(3,215,221.34)	(47.12%)	2.63%
5		Shahjalal Islami Bank Ltd.	397,200	19.97	7,933,232.40	17.50	6,951,000.00	(982,232.40)	(12.38%)	3.06%
6		Union Bank Limited	603,750	11.61	7,006,986.00	1.50	905,625.00	(6,101,361.00)	(87.08%)	2.71%
		Sub-Total			**41,469,322.31**		**15,799,493.00**	**(25,669,829.31)**	**(61.90%)**	**16.01%**
7	Cement	LafargeHolcim Bangladesh PLC.	123,300	63.83	7,869,881.18	52.50	6,473,250.00	(1,396,631.18)	(17.75%)	3.04%
		Sub-Total			**7,869,881.18**		**6,473,250.00**	**(1,396,631.18)**	**(17.75%)**	**3.04%**
8	Ceramics Sector	RAK Ceramics (Bangladesh) Limited	113,000	34.66	3,916,557.01	26.50	2,994,500.00	(922,057.01)	(23.54%)	1.51%
		Sub-Total			**3,916,557.01**		**2,994,500.00**	**(922,057.01)**	**(23.54%)**	**1.51%**
9	Engineering	BBS Cables Limited	102,700	46.97	4,823,878.50	16.80	1,725,360.00	(3,098,518.50)	(64.23%)	1.86%
10		Walton Hi-Tech Industries Ltd.	34,100	361.41	12,323,941.55	337.30	11,501,930.00	(822,011.55)	(6.67%)	4.76%
		Sub-Total			**17,147,820.05**		**13,227,290.00**	**(3,920,530.05)**	**(22.86%)**	**6.62%**
11	Food & Allied	Olympic Industries Ltd.	60,500	145.25	8,787,509.34	143.20	8,663,600.00	(123,909.34)	(1.41%)	3.39%
		Sub-Total			**8,787,509.34**		**8,663,600.00**	**(123,909.34)**	**(1.41%)**	**3.39%**
12	Fuel & Power	Baraka Power Limited	360,000	13.27	4,777,467.56	10.00	3,600,000.00	(1,177,467.56)	(24.65%)	1.84%
13		Linde Bangladesh Limited	2,800	1,474.06	4,127,380.34	661.40	1,851,920.00	(2,275,460.34)	(55.13%)	1.59%
14		United Power Generation & Distribution Company Ltd.	27,100	239.14	6,480,799.52	114.30	3,097,530.00	(3,383,269.52)	(52.20%)	2.50%
		Sub-Total			**15,385,647.42**		**8,549,450.00**	**(6,836,197.42)**	**(44.43%)**	**5.94%**
15	IT Sector	aamra networks limited	110,000	28.27	3,109,749.08	19.50	2,145,000.00	(964,749.08)	(31.02%)	1.20%
16		GENEX Infosys Limited	71,812	75.27	5,405,355.85	34.00	2,441,608.00	(2,963,747.85)	(54.83%)	2.09%
17		IT Consultants Limited	37,000	44.64	1,651,696.80	44.10	1,631,700.00	(19,996.80)	(1.21%)	0.64%
		Sub-Total			**10,166,801.73**		**6,218,308.00**	**(3,948,493.73)**	**(38.84%)**	**3.93%**
18	Miscellaneous	Berger Paints Bangladesh Ltd.	2,356	1,466.45	3,454,967.34	1,463.20	3,447,299.20	(7,668.14)	(0.22%)	1.33%
19		SK Trims & Industries Limited	240,000	20.10	4,823,447.16	13.80	3,312,000.00	(1,511,447.16)	(31.34%)	1.86%
		Sub-Total			**8,278,414.50**		**6,759,299.20**	**(1,519,115.30)**	**(18.35%)**	**3.20%**
20	Financial Institutions	Islamic Finance & Investment Ltd.	250,000	21.28	5,319,106.34	10.60	2,650,000.00	(2,669,106.34)	(50.18%)	2.05%
		Sub-Total			**5,319,106.34**		**2,650,000.00**	**(2,669,106.34)**	**(50.18%)**	**2.05%**
21	Pharmaceuticals & Chemicals	Advent Pharma Limited	180,000	22.44	4,040,064.00	13.50	2,430,000.00	(1,610,064.00)	(39.85%)	1.56%
22		The IBN SINA Pharmaceutical Industry Ltd.	19,500	321.53	6,269,877.62	318.10	6,202,950.00	(66,927.62)	(1.07%)	2.42%
23		Reckitt Benckiser(Bd.)Ltd.	300	3,381.18	1,014,354.64	3,265.00	979,500.00	(34,854.64)	(3.44%)	0.39%
24		Renata Ltd.	14,100	1,061.18	14,962,652.49	453.40	6,392,940.00	(8,569,712.49)	(57.27%)	5.78%
		Sub-Total			**26,286,948.75**		**16,005,390.00**	**(10,281,558.75)**	**(39.11%)**	**10.15%**
25	Tannery Industries	Fortune Shoes Limited	160,000	26.53	4,245,077.77	14.90	2,384,000.00	(1,861,077.77)	(43.84%)	1.64%
		Sub-Total			**4,245,077.77**		**2,384,000.00**	**(1,861,077.77)**	**(43.84%)**	**1.64%**
26	Telecommunication	Grameenphone Ltd.	34,000	265.00	9,009,946.08	241.60	8,214,400.00	(795,546.08)	(8.83%)	3.48%
		Sub-Total			**9,009,946.08**		**8,214,400.00**	**(795,546.08)**	**(8.83%)**	**3.48%**
27	Textile	VFS Thread Dyeing Limited	290,000	22.18	6,432,611.54	13.20	3,828,000.00	(2,604,611.54)	(40.49%)	2.48%
		Sub-Total			**6,432,611.54**		**3,828,000.00**	**(2,604,611.54)**	**(40.49%)**	**2.48%**
		B. Listed Mutal Funds/CIS (Script wise)								

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 value	% Change (in term of cost)	% of Total Investments
28	Mututal Fund (Close-End)	IFIL Islamic Mutual Fund-1	10,000	4.92	49,157.14	5.90	59,000.00	9,842.86	20.02%	0.02%
		Sub-Total			**49,157.14**		**59,000.00**	**9,842.86**	**20.02%**	**0.02%**
		C. Listed Bond/Debenture/Islamic Securities (Script wise)								
29	Corporate Bond	Beximco Green-Sukuk al Istisna'a	224,200	89.18	19,993,150.07	70.50	15,806,100.00	(4,187,050.07)	(20.94%)	7.72%
		Sub-Total			**19,993,150.07**		**15,806,100.00**	**(4,187,050.07)**	**(20.94%)**	**7.72%**
		D. Other Listed Securities(Script wise) if any								
		Grand Total of Capital Market Securities (Listed)		-	**184,357,951.24**	-	**117,632,080.20**	**(66,725,871.04)**	**(36.19%)**	**71.18%**
	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 value**	**% Change (in term of cost)**	**% of Total Investments**
		A. Open-End Mutual Funds (Script wise)								
30	Mutual Funds(Open-End)	CAPITEC-IBBL SHARIAH UNIT FUND	1,509,054	9.94	14,999,996.76	8.31	12,540,238.74	(2,459,758.02)	(16.40%)	5.79%
		Sub-Total			**14,999,996.76**		**12,540,238.74**	**(2,459,758.02)**	**(16.40%)**	**5.79%**
		Grand Total of Capital Market Securities (Non-Listed)			14,999,996.76		12,540,238.74	(2,459,758.02)		5.79%
Total Investment = (I+II)					**199,357,948.00**		**130,172,318.94**	(69,185,629.06)		76.97%

HF Asset Management Limited

HFAML Shariah Unit Fund
For the period from January 01 to September 30, 2026
Gain/(Loss) on sale of marketable securities

Annexure-B

SL	Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Market Price per Share	Total Market Value	Gain/ (Loss)
1	Bangladesh Submarine Cables PLC	13,825	135.57	1,874,321.61	147.38	2,037,542.35	163,220.74
2	The IBN SINA Pharmaceutical Industry Ltd.	800	329.90	263,918.90	339.97	271,974.96	8,056.06
3	IFIL Islamic Mutual Fund-1	1,460,000	4.92	7,176,922.00	5.82	8,500,738.55	1,323,816.55
4	Islami Insurance Bangladesh Limited	30,000	39.14	1,174,215.00	42.32	1,269,542.03	95,327.03
5	Nahee Aluminum Composite Panel Ltd.	160,000	29.07	4,651,376.00	30.11	4,818,344.00	166,968.00
6	Olympic Industries Ltd.	96,523	152.16	14,686,613.43	154.70	14,932,437.38	245,823.95
7	Reckitt Benckiser(Bd.)Ltd.	700	3,381.18	2,366,827.47	3,353.92	2,347,745.56	(19,081.91)
8	SEML IBBL Shariah Fund	1,010,000	6.70	6,767,303.00	8.06	8,136,091.51	1,368,788.51
9	Silva Pharmaceuticals Limited	194,500	16.61	3,230,664.45	17.07	3,320,305.68	89,641.23
10	Takaful Islami Insurance Limited	49,090	33.55	1,647,112.27	34.44	1,690,844.13	43,731.86
11	Walton Hi-Tech Industries Ltd.	22,458	409.38	9,193,901.56	420.01	9,432,566.26	238,664.70
	Total			**53,033,175.69**		**56,758,132.40**	**3,724,956.71**

HF Asset Management Limited

HFAML Shariah Unit Fund

For the period from 01 January 2026 to 30 September 2026

Investment in Securities **Annexure-C**

SL	Company Name	Number of Shares	Average of Cost Value Per Share	Total Value Amount
1	Berger Paints Bangladesh Ltd.	2,356	1,463.53	3,448,071.19
2	Bangladesh Submarine Cables PLC	13,825	135.30	1,870,581.13
3	Grameenphone Ltd.	18,039	242.96	4,382,751.27
4	The IBN SINA Pharmaceutical Industry Ltd.	20,300	321.22	6,520,755.07
5	Islami Insurance Bangladesh Limited	30,000	39.06	1,171,870.83
6	IT Consultants Limited	37,000	44.55	1,648,399.50
7	LafargeHolcim Bangladesh Limited	15,000	53.60	804,000.00
8	Olympic Industries Ltd.	107,023	148.13	15,853,499.51
9	SEML IBBL Shariah Fund	200,000	6.36	1,271,710.00
10	Shahjalal Islami Bank Ltd.	47,000	17.52	823,300.00
11	Takaful Islami Insurance Limited	41,912	33.46	1,402,248.41
12	Walton Hi-Tech Industries Ltd.	33,958	396.28	13,456,814.75
	Grand Total			**52,654,001.65**

HF Asset Management Limited

HFAML SHARIAH Unit Fund

For the period from 01 January 2026 to 30 September 2026

Dividend income & Receivable

Dividend income: **Annexure-D**

S.L	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Cash Dividend
1	Capitech-IBBL Shariah Unit Fund	31-Dec-2025	1,509,054.00	10	6.00%	905,432
2	RAK Ceramics (Bangladesh) Limited	26-Feb-2026	113,000.00	10	10.00%	113,000
3	Grameenphone Ltd.	4-Mar-2026	15,961.00	10	105.00%	167,591
4	LafargeHolcim Bangladesh Limited	9-Apr-2026	123,300.00	10	22.00%	271,260
5	Linde Bangladesh Limited	30-Apr-2026	2,800.00	10	100.00%	28,000
6	Shahjalal Islami Bank Ltd.	3-May-2026	397,200.00	10	13.00%	516,360
7	Reckitt Benckiser(Bd.)Ltd.	23-May-2026	782.00	10	1730.00%	135,286
8	Grameenphone Ltd.	13-Aug-2026	18,000.00	10	105.00%	189,000
9	Walton Hi-Tech Industries Ltd.	21-Sep-2026	31,000.00	10	180.00%	558,000
10	Aamra networks limited	27-Sep-2026	110,000.00	10	0.10%	1,100
Total						**2,885,028.90**

Dividend Receivable:

S.L	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Cash Dividend
1	SK Trims & Industries Limited	15-Dec-2024	240,000.00	10	1.75%	42,000
2	Advent Pharma Limited	23-Nov-2025	180,000.00	10	0.50%	24,000
3	Fortune Shoes Limited	17-Dec-2025	160,000.00	10	0.50%	16,000
4	aamra networks limited	27-Sep-2026	110,000.00	10	0.10%	1,100
5	Walton Hi-Tech Industries Ltd.	21-Sep-2026	31,000.00	10	180.00%	558,000
Total						**641,100.00**

HF Asset Management Limited

HFAML Shariah Unit Fund

For the period from 01 January 2026 to 30 September 2026

Profit Income

Annexure-E

Profit on Bank Deposit

Sl No.	Fund Account Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	profit Amount
1	HFAML Shariah Unit Fund	AL Arafah Islami Bank	Gulshan	0541220001218	SND	4.50%	78,419
Sub-Total							**78,419**

Profit on MTDR

Sl No.	Name of Instrument	Issuer Company	Branch	Instrument Number	Value	Rate (%)	Profit on TDR
1	Profit_Income_ AIBL-MTDR-1322960-5	AIBL	Gulshan	1322960	20,000,000.00	11.00%	285,631
	Profit_Income_ AIBL-MTDR-1322960-6				20,000,000.00	11.00%	536,438
	Profit_Income_ AIBL-MTDR-1322960-7				20,000,000.00	10.00%	504,845
	Profit_Income_ AIBL-MTDR-1322960-8				20,000,000.00	10.00%	244,444
2	Profit_Income_MTDR_SB: 277309-14	Standard Bank	Gulshan	277309	20,000,000.00	12.00%	406,667
	Profit_Income_MTDR_SB: 277309-15				20,000,000.00	12.00%	600,187
	Profit_Income_MTDR_SB: 277309-16				20,000,000.00	11.75%	587,500
3	Profit_Income_MTDR_SB: 277574-12	Standard Bank	Gulshan	277574	30,000,000.00	12.00%	730,000
	Profit_Income_MTDR_SB: 277574-13				30,000,000.00	12.00%	900,000
	Profit_Income_MTDR_SB: 277574-14				30,000,000.00	11.75%	882,956
	Profit_Income_MTDR_SB: 277574-15				30,000,000.64	10.75%	143,333
Sub-Total							**5,822,001**

Coupon on Bond

Sl No.	Name of Instrument	Issuer Company	Number of Units	Maturity Date	Face Value	Rate (%)	Profit on TDR
1	BEXGSUKUK	Beximco Limited	224200	13-Jan-2027	100	9.14%	1,029,078
Sub-Total							**1,029,078**

Grand Total	**6,929,499**

Profit Receivable

Profit Receivable on Bank Deposit

Sl No.	Fund Account Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Profit Amount
1	HFAML Shariah Unit Fund	AL Arafah Islami Bank	Gulshan	0541220001218	SND	4.50%	27,001.29
Sub-Total							**27,001.29**

Profit Receivable on MTDR

Sl No.	Name of Instrument	Issuer Company	Branch	Instrument Number	Value	Rate (%)	Profit on TDR
1	MTDR_AIBL:1322960-8	AL Arafah Islami Bank	Gulshan	1322960	20,000,000.00	10.00%	244,444
2	MTDR_SB: 277574-15	Standard Bank	Gulshan	277574	30,000,000.64	10.75%	143,333
Sub-Total							**387,778**

Coupon Receivable on Bond

Sl No.	Name of Instrument	Issuer Company	Number of Units	Maturity Date	Face Value	Rate (%)	Profit on TDR
1	BEXGSUKUK	Beximco Limited	224200	13-Jan-2027	100	9.14%	-
Sub-Total							-

Grand Total	**414,779**

HF Asset Management Limited

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

Annexure F

Management Fees Calculation:

Date	Daily NAV		
1-Jul-2026	22,199,804	9.00	199,883,190
2-Jul-2026	22,199,804	9.00	199,890,965
5-Jul-2026	22,199,804	9.03	200,354,305
6-Jul-2026	22,199,804	9.04	200,596,056
7-Jul-2026	22,200,476	9.04	200,735,774
8-Jul-2026	22,200,476	9.07	201,061,010
9-Jul-2026	22,200,476	9.07	201,397,321
12-Jul-2026	22,200,476	9.14	202,989,201
13-Jul-2026	22,200,476	9.14	202,808,946
14-Jul-2026	22,200,476	9.18	203,858,019
15-Jul-2026	22,200,476	9.23	204,918,136
16-Jul-2026	22,200,476	9.21	204,420,701
19-Jul-2026	22,200,476	9.20	204,252,401
20-Jul-2026	22,200,585	9.23	204,943,319
21-Jul-2026	22,200,585	9.27	205,832,282
22-Jul-2026	22,200,585	9.26	205,495,035
23-Jul-2026	22,200,585	9.18	203,884,914
26-Jul-2026	22,201,130	9.14	202,941,729
27-Jul-2026	22,201,130	9.22	204,608,736
28-Jul-2026	22,201,130	9.25	205,358,839
29-Jul-2026	22,201,130	9.21	204,461,322
30-Jul-2026	22,201,130	9.21	204,549,774
2-Aug-2026	22,201,130	9.26	205,664,782
3-Aug-2026	22,201,130	9.27	205,740,655
4-Aug-2026	22,201,784	9.25	205,365,702
6-Aug-2026	22,201,784	9.22	204,703,966
9-Aug-2026	22,201,784	9.20	204,222,135
10-Aug-2026	22,201,784	9.20	204,266,337
11-Aug-2026	22,201,784	9.25	205,391,911
12-Aug-2026	22,201,784	9.23	204,891,844
13-Aug-2026	22,190,784	9.23	204,815,838
16-Aug-2026	22,190,784	9.21	204,282,430
17-Aug-2026	22,190,784	9.14	202,899,916
18-Aug-2026	22,190,784	9.11	202,255,076
19-Aug-2026	22,190,784	9.09	201,701,767
20-Aug-2026	22,190,784	9.10	201,935,328
23-Aug-2026	22,190,784	9.06	201,020,643
24-Aug-2026	22,190,784	8.99	199,565,547
25-Aug-2026	22,190,784	8.99	199,485,143
27-Aug-2026	22,190,784	9.03	200,477,819
30-Aug-2026	22,190,784	9.01	199,904,129

HF Asset Management

31-Aug-2026	22,190,784	9.01	199,980,029
1-Sep-2026	22,190,784	9.02	200,097,375
2-Sep-2026	22,190,784	9.04	200,594,932
3-Sep-2026	22,190,784	9.04	200,507,996
6-Sep-2026	22,190,784	8.96	198,782,565
7-Sep-2026	22,191,348	8.95	198,671,749
8-Sep-2026	22,191,348	8.94	198,462,558
9-Sep-2026	22,191,800	8.92	197,900,160
10-Sep-2026	22,191,800	8.90	197,583,530
13-Sep-2026	22,191,800	8.84	196,118,891
14-Sep-2026	22,191,800	8.78	194,898,656
15-Sep-2026	22,191,800	8.84	196,178,420
16-Sep-2026	22,191,800	8.87	196,786,173
17-Sep-2026	22,191,800	8.90	197,527,932
20-Sep-2026	22,191,800	8.95	198,698,742
21-Sep-2026	22,191,800	8.93	198,134,839
22-Sep-2026	22,191,800	8.91	197,836,247
23-Sep-2026	22,191,800	8.94	198,362,484
24-Sep-2026	22,191,800	8.94	198,477,153
27-Sep-2026	22,191,800	8.88	197,072,325
28-Sep-2026	22,191,800	8.86	196,595,937
29-Sep-2026	21,341,800	8.87	189,215,576
30-Sep-2026	21,341,800	8.90	189,921,170
Total			12,866,238,384
Average			201,034,975

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%)		151,034,974.75	3,020,699.50
From 25,00,00,000 to 50,00,00,000 (@ 1.5%)		-	-
Total		**201,034,975**	**4,270,699.50**
No of Days (April 01, 2026 to June 30, 2026)			92
Management Fee Payable for 3rd Quarter			1,076,450.28
Management Fee Payable for 2nd Quarter			1,088,182.01
Management Fee Payable for 1st Quarter			1,054,440.70
Total Management Fee Expenses (Half Yearly)			**3,219,072.99**

Trustee Fee Calculation:	**Average NAV**	**Rate**	**Amount**
Yearly Total Trustee Fees @ .15%	201,034,974.75	0.15%	223,854.74
Actual Amount of 3rd Quarter (January to September 2026)			**223,854.74**

Custodian Fees:	**Portfolio at Market**	**Rate**	**Amount**
Yearly Total Custodian Fees @ .14% On Portfolio	-	0.14%	116,288.31
Total Custodian Fee Expenses (January to September 2026)			**116,288.31**

BSEC Annual Fees:	**Average NAV**	**Rate**	**Amount**
Yearly Total Advance BSEC Annual Fees @ .10%	201,034,974.75	0.10%	150,833.88
BSEC Annual Fee Expenses (January to September 2026)			**150,833.88**

HF Asset Management