


**AAML UNIT FUND**  
**Statement of Financial Position (Unaudited)**  
**As on December 31, 2023**

Particulars	Note	Amount in Taka 31-Dec-23	Amount In Taka 30-Jun-23
<b>Assets</b>			
Investment in Securities at market price	Annex-A	155,249,030	160,590,076
Accounts Receivable	3	1,353,492	-
Advance Deposits and Prepayments	4	865,625	1,015,877
Cash and Cash Equivalents	5	6,982,235	5,942,510
Preliminary and Issue Expenses	6	455,379	545,558
<b>Total Assets</b>		<b>164,905,762</b>	<b>168,094,021</b>
<b>Equity and Liabilities</b>			
Unit Capital	8	117,728,000	115,095,700
Unit premium reserve	9	30,955,342	29,912,654
Dividend Equalization Reserve		10,645,878	10,645,878
Retained Earnings	12	3,771,078	10,529,809
<b>Total Equity</b>		<b>163,100,298</b>	<b>166,184,041</b>
<b>Liabilities</b>			
Accounts Payable	7	1,805,463	1,909,980
<b>Total Liabilities</b>		<b>1,805,463</b>	<b>1,909,980</b>
<b>Total Equity and Liabilities</b>		<b>164,905,762</b>	<b>168,094,021</b>
<b>Net Asset Value (NAV) Per Unit</b>			
Net Asset at Market Price		163,100,298	166,184,041
Net Asset at Market Price		11,772,800	11,509,570
No. of Units		13.85	14.44
NAV per unit at Market Price		(5,457,082)	(7,488,798)
Unrealized Gain		168,557,380	173,672,839
Net Asset Value at Cost Price		14.32	15.09
NAV per unit at Cost Price			

  
Head of Accounts & Operations  
Assurance Asset Management Limited

  
Managing Director  
Assurance Asset Management Limited

  
Member Secretary  
Trustee (Investment Corporation of Bangladesh)

  
Chairman  
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**AAML UNIT FUND**  
**Statement of Comprehensive Income (Unaudited)**  
**For the period ended on December 31, 2023**

Particulars	Note	Amount in Taka 1st October 2023 to 31-Dec-23	Amount in Taka 1st October 2022 to 31-Dec-22	Amount in Taka 1st July 2023 to 31-Dec-23	Amount in Taka 1st July 2022 to 31-Dec-22
<b>Income</b>					
Capital Gain/(Loss) on sale	Annex-B	(2,528,861)	1,131,890	(3,720,912)	7,512,403
Dividend Income	Annex-C	1,432,632	895,365	2,592,961	1,435,990
Interest Income	13	305,659	168,135	327,332	168,135
		(790,570)	2,195,390	(800,619)	9,116,528
<b>Less: Expenditure</b>					
Management Fee		853,679	978,414	1,738,529	1,895,713
Trustee fee		59,454	68,603	121,092	132,726
Custodian Fee		(0)	11,479	74,409	161,888
CDBL Charge		4,159		39,357	
Annual Fee		39,636	45,736	80,728	88,484
Audit Fee		11,216	5,096	22,811	10,082
Newspaper publication & Advertisement expense		48,500	-	48,500	46,000
Bank Charges		345	50,690	690	51,685
CDS Connection Fee		6,300	9,450	15,750	18,900
Bidding Fees & Excise duties		3,000	11,000	3,000	22,000
Bangladesh Academy for Securities Markets		-	-	-	-
Amortization of preliminary and issue Operating Expense		44,342	46,334	90,179	91,673
		1,070,629	1,226,804	2,235,043	2,519,153
<b>Net Profit/ (Loss) before Provision</b>		<b>(1,861,199)</b>	<b>968,587</b>	<b>(3,035,662)</b>	<b>6,597,376</b>
(Provision)/write back of provision against fall in value of securities		1,612,367	-	2,031,716	-
Provision for dividend equalization reserve					
<b>Net Profit/ (Loss) for the</b>		<b>(248,832)</b>	<b>968,587</b>	<b>(1,003,946)</b>	<b>6,597,376</b>
<b>Earnings per unit during the period</b>		<b>(0.02)</b>	<b>0.08</b>	<b>(0.09)</b>	<b>0.57</b>

  
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AAML UNIT FUND  
Statement of Changes in Equity (Unaudited)  
For the period ended on December 31, 2023

	Unit Capital	Unit Premium		Dividend Equalization Reserve	Retained earnings	Total Equity
	BDT	BDT		BDT	BDT	BDT
Balance as on 1st July, 2023	115,095,700	29,912,654		10,645,878	10,529,809	166,184,041
Adjustment in opening balance						-
Unit repurchased	(137,930)	(54,344)				(192,274)
Unit Sold	2,770,230	1,097,032				3,867,262
Net Profit/ (Loss) for the period					(1,003,946)	(1,003,946)
Unrealized gain ( Loss) for the period						-
Provision for unrealized loss						-
Provision reversal						-
Dividend paid during the period					(5,754,785)	(5,754,785)
Balance as at December 31, 2023	117,728,000	30,955,342		10,645,878	3,771,078	163,100,298

AAML Unit Fund  
Statement of Changes in Equity  
For the year ended on June 30, 2023

Particulars	Unit Capital	Unit Premium	Unrealized gain/(loss)	Dividend Equalization Reserve	Retained earnings	Total Equity
	BDT	BDT	BDT	BDT	BDT	BDT
Balance as on July 01, 2022	104,596,560	24,570,917	10,142,108	10,645,878	29,172,379	179,127,842
Adjustment to Opening balance					(192,672)	(192,672)
Unit repurchased	(1,053,400)	(555,156)				(1,608,556)
Unit Sold	11,552,540	5,896,892				17,449,432
Net Profit/ (Loss) for the period					377,483	377,483
Unrealized gain/(loss) for the period			(17,630,906)			(17,630,906)
Provision for unrealized loss						7,488,798
Dividend paid during the period					(18,827,381)	(18,827,381)
Balance as at June 30, 2023	115,095,700	29,912,654	(7,488,798)	10,645,878	10,529,809	166,184,041

  
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**AAML UNIT FUND**  
**Statement of Cash Flow (Unaudited)**  
**For the period ended on December 31, 2023**

	Amount in Taka 1st October 2023 to 31st December, 2023	Amount in Taka 1st October 2022 to 31st December, 2022	Amount in Taka 1st July 2023 to 31st December, 2023	Amount in Taka 1st July 2022 to 31st December, 2022
<b>A. Cash Flows from Operating Activities</b>				
Capital Gain received	(2,528,861)	1,131,890	(3,720,912)	7,512,403
Interest income received	49,832	168,135	49,832	168,135
Dividend income received	356,640	653,047	1,516,969	1,193,672
Operating Expense Paid	(1,872,911)	(999,018)	(2,047,563)	(2,992,371)
Tax Paid	(37,692)	(123,177)	(51,567)	(191,302)
	<b>(4,032,991)</b>	<b>830,877</b>	<b>(4,253,241)</b>	<b>5,690,537</b>
<b>B. Cash Flow from Investing Activities</b>				
Investment in Capital Market	(14,881,911)	(59,191,794)	(29,046,163)	(151,736,232)
Investment realized from Capital Market	19,079,826	33,874,895	36,418,926	96,228,347
	<b>4,197,915</b>	<b>(25,316,899)</b>	<b>7,372,763</b>	<b>(55,507,885)</b>
<b>C. Cash Flows from Financing Activities</b>				
Proceed from issuance of units	0	-	3,867,262	17,249,434
Outflow for repurchase of units	(0)	(728,533)	(192,274)	(728,533)
Dividend paid during the period	-	-	(5,754,785)	(18,827,381)
	<b>(0)</b>	<b>(728,533)</b>	<b>(2,079,797)</b>	<b>(2,306,480)</b>
<b>D. Net Cash flow from all activities (A+B+C)</b>	<b>164,924</b>	<b>(25,214,555)</b>	<b>1,039,725</b>	<b>(52,123,828)</b>
<b>E. Opening Cash &amp; Cash equivalents</b>	<b>6,817,310</b>	<b>27422951</b>	<b>5,942,510</b>	<b>54,332,225</b>
<b>F. Closing Cash &amp; Cash equivalents (D+E)</b>	<b>6,982,235</b>	<b>2,208,396</b>	<b>6,982,235</b>	<b>2,208,397</b>
<b>Net Operating Cash Flow per unit during the period</b>	<b>(0.34)</b>	<b>0.07</b>	<b>(0.36)</b>	<b>0.49</b>

  
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**AAML UNIT FUND**  
As On December 31, 2023

	31.12.2023	30.06.2023
<b>1 Investment in Securities at market price</b>	<b>155,249,030</b>	<b>160,590,076</b>
Cost of Investment	160,706,112	168,078,874
Unrealized gain/(Loss)	(5,457,082)	(7,488,798)
<b>2 Changes of Fair Value of Investment</b>	<b>2,031,716</b>	<b>(17,630,906)</b>
Opening Balance of Unrealised Gain/(Loss)	(7,488,798)	10,142,108
Closing Balance of Unrealised Gain/(Loss)	(5,457,082)	(7,488,798)
<b>3 Accounts receivable</b>	<b>1,353,492</b>	<b>-</b>
Dividend Receivables	1,075,992	-
Profit/interest receivable from BEXGSUKUK	277,500	-
<b>4 Advance, Deposits and Prepayments</b>	<b>865,625</b>	<b>1,015,877</b>
Advance to BSEC as Annual Fee	57,111	137,839
Advance to ICB as Trustee Fee	27,539	148,631
Advance Income Tax	780,974	729,407
<b>5 Cash &amp; Cash Equivalents</b>	<b>6,982,235</b>	<b>5,942,510</b>
Cash at BRAC Bank Current Account	6,982,235	5,942,510
<b>6 Preliminary and issue expenses</b>	<b>455,379</b>	<b>545,558</b>
Opening balance	545,558	727,410
Less: Amortized during the period	90,179	181,852
<b>7 Accounts Payable</b>	<b>1,805,463</b>	<b>1,909,980</b>
Management Fee	1,738,529	1,813,147
Audit Fee	45,811	-
Custodian Fee	9,996	69,000
CDBL Fee	-	20,212
CDS Connection Fee	5,100	3,600
Payable to Unit Holder-Sahina	2	2
Payable to Unit Holder-Mahidur	2	-
Payable to unit holder during CIP distribution	64	-
Publication and other expenses	5,960	4,020
<b>8 Capital Fund</b>	<b>117,728,000</b>	<b>115,095,700</b>
Opening Balance	115,095,700	104,596,560
New Subscription	2,770,230	11,552,540
Units Surrendered	(137,930)	(1,053,400)



