

AAML UNIT FUND
Statement of Financial Position (Unaudited)
As on September 30, 2023

Particulars	Note	Amount in Taka 30-Sep-23	Amount in Taka 30-Jun-23
Assets			
Investment in Securities at market price	Annex-A	157,834,577	160,590,076
Accounts Receivable	3	21,673	-
Advance Deposits and Prepayments	4	927,022	1,015,876
Cash and Cash Equivalents	5	6,817,311	5,942,510
Preliminary and Issue Expenses	6	499,721	545,558
Total Assets		166,100,305	168,094,021
Equity and Liabilities			
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	4,019,909	10,529,809
Total Equity		163,349,129	166,184,041
Liabilities			
Accounts Payable	7	2,751,175	1,909,979
Total Liabilities		2,751,175	1,909,979
Total Equity and Liabilities		166,100,305	168,094,021
Net Asset Value (NAV) Per Unit			
Net Asset at Market Price		163,349,130	166,184,042
No. of Units		11,772,800	11,509,570
NAV per unit at Market Price		13.88	14.44
Unrealized Gain		(7,069,449)	(7,488,798)
Net Asset Value at Cost Price		170,418,579	173,672,839
NAV per unit at Cost Price		14.48	15.09


Head of Accounts & Operations
Assurance Asset Management Limited


Managing Director
Assurance Asset Management Limited

Member Secretary
Trustee (Investment Corporation of Bangladesh)

Chairman
Trustee (Investment Corporation of Bangladesh)

AAML UNIT FUND
Statement of Comprehensive Income (Unaudited)
For the period ended on September 30, 2023

Particulars	Note	Amount in Taka 1st July 2023 to 30-Sep-23	Amount in Taka 1st July 2022 to 30-Sep-22
Income			
Capital Gain/(Loss) on sale of securities	Annex-B	(1,192,051)	6,380,513
Dividend Income	Annex-C	1,160,329	540,625
Interest Income	13	21,673	-
		(10,050)	6,921,138
Less: Expenditure			
Management Fee		884,850	917,299
Trustee fee		61,638	64,123
Custodian Fee		74,409	51,178
CDBL Charge		35,198	99,231
Annual Fee		41,092	42,748
Audit Fee		11,595	4,986
Newspaper publication & Advertisement expense		-	46,000
Bank Charges		345	995
CDS Connection Fee		9,450	9,450
Bidding Fees & Excise duties		-	11,000
Amortization of preliminary and issue expenses		45,837	45,339
Operating Expense		1,164,413	1,292,349
Net Profit/ (Loss) before Provision		(1,174,464)	5,628,789
(Provision)/write back of provision against fall in value of securities		419,349	-
Provision for dividend equalization reserve			
Net Profit/ (Loss) for the Period after Provision		(755,115)	5,628,789
Earnings per unit during the period		(0.06)	0.49


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AAML UNIT FUND
Statement of Changes in Equity (Unaudited)
For the period ended on September 30, 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	(192,274)					(192,274)
Unit Sold	2,770,230	1,097,032				3,867,262
Net Profit/ (Loss) for the period					(755,115)	(755,115)
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 September 30, 2023	117,673,656	31,009,686		10,645,878	4,019,909	163,349,129

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 Accouns Receivable					(192,672)	(192,672)
Adjustment to audit fee						-
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/(Provision reversal)						7,488,798
Dividend paid during the period					(18,827,381)	(18,827,381)
Balance as at June 30, 2023	115,095,700	29,912,653	(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 September 30, 2023

	Amount in Taka 1st July 2023 to 30th September, 2023	Amount in Taka 1st July 2022 to 30th September, 2022
A. Cash Flows from Operating Activities		
Capital Gain received	(1,192,051)	6,380,513
Interest income received		-
Dividend income received	1,160,329	540,625
Operating Expense Paid	(174,652)	(1,993,353)
Tax Paid	(13,875)	(68,125)
	(220,250)	4,859,660
B. Cash Flow from Investing Activities		
Investment in Capital Market	(14,164,252)	(92,544,438)
Investment realized from Capital Market	17,339,100	62,353,452
	3,174,848	(30,190,986)
C. Cash Flows from Financing Activities		
Proceed from issuance of units	3,867,262	17,249,434
Outflow for repurchase of units	(192,274)	
Dividend paid during the period	(5,754,785)	(18,827,381)
	(2,079,797)	(1,577,947)
D. Net Cash flow from all activities (A+B+C)	874,800	(26,909,274)
E. Opening Cash & Cash equivalents	5,942,510	54,332,225
F. Closing Cash & Cash equivalents (D+E)	6,817,310	27,422,951
Net Operating Cash Flow per unit during the period	(0.02)	0.42


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AAML UNIT FUND
As On September 30, 2023

	30.09.2023	30.06.2023
1 Investment in Securities at market price	157,834,577	160,590,076
Cost of Investment	164,904,026	168,078,874
Unrealized gain/(Loss)	(7,069,449)	(7,488,798)
2 Changes of Fair Value of Investment	419,349	(17,630,906)
Opening Balance of Unrealised Gain/(Loss)	(7,488,798)	10,142,108
Closing Banalce of Unrealised Gain/(Loss)	(7,069,449)	(7,488,798)
3 Accounts receivable	21,673	-
Dividend Receivables	-	-
Interest receivables	21,673	-
4 Advance, Deposits and Prepayments	927,022	1,015,876
Advance to BSEC as Annual Fee	96,747	137,839
Advance to ICB as Trustee Fee	86,993	148,631
Advance Income Tax	743,282	729,407
5 Cash & Cash Equivalent	6,817,311	5,942,510
Cash at BRAC Bank Current Account	6,817,311	5,942,510
Cash at BRAC Bank Dividend Account		
Cash at Hand		-
6 Preliminary and issue expenses	499,721	545,558
Opening balance	545,558	727,410
Less: Amortized during the period	45,837	(181,852)
7 Accounts Payable	2,751,175	1,909,979
Management Fee	2,697,997	1,813,147
Audit Fee	34,595	69,000
Custodian Fee	9,996	20,212
CDS Connection Fee	4,500	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	4,020	4,020
8 Capital Fund	117,728,000	115,095,700
Opening Balance	115,095,700	104,596,560
New Subscription	2,770,230	11,552,540
Units Surrendered	(137,930)	(1,053,400)



