

AAML UNIT FUND
Statement of Financial Position (Unaudited)
As on March 31, 2024

Particulars	Note	Amount in Taka 31-Mar-24	Amount in Taka 30-Jun-23
Assets			
Investment in Securities at market price	Annex-A	130,240,294	160,590,076
Accounts Receivable	3	241,920	-
Advance Deposits and Prepayments	4	753,162	1,015,876
Cash and Cash Equivalents	5	6,752,170	5,942,510
Preliminary and Issue Expenses	6	408,920	545,558
Total Assets		138,396,467	168,094,021
Equity and Liabilities			
Unit Capital	8	118,643,810	115,095,700
Unit premium reserve	9	31,290,718	29,912,654
Dividend Equalization Reserve	11	10,645,878	10,645,878
Retained Earnings	12	(23,974,146)	10,529,809
Total Equity		136,606,260	166,184,041
Liabilities			
Accounts Payable	7	1,790,206	1,909,979
Total Liabilities		1,790,206	1,909,979
Total Equity and Liabilities		138,396,467	168,094,021
Net Asset Value (NAV) Per Unit			
Net Asset at Market Price		136,606,261	166,184,042
No. of Units		11,864,381	11,509,570
NAV per unit at Market Price		11.51	14.44
Unrealized Gain		(33,480,068)	(7,488,798)
Net Asset Value at Cost Price		170,086,329	173,672,840
NAV per unit at Cost Price		14.34	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 March 31, 2024

Particulars	Note	Amount in Taka 1st January 31-Mar-24	Amount in Taka 1st January 31-Mar-23	Amount in Taka 1st July 2023 31-Mar-24	Amount in Taka 1st July 2022 31-Mar-23
Income					
Capital Gain/(Loss) on sale of securities	Annex-B	813,737	1,066,315	(2,907,175)	8,578,718
Dividend Income	Annex-C	236,956	1,367,359	2,829,917	2,803,349
Interest Income	13	427,614	63,635	754,946	231,770
		1,478,307	2,497,309	677,688	11,613,837
Less: Expenditure					
Management Fee		853,087	915,351	2,591,616	2,811,064
Trustee fee		59,152	64,028	180,244	196,754
Custodian Fee		66,806	-	141,215	51,178
CDBL Charge		3,674	4,729	43,031	115,439
Annual Fee		39,435	42,686	120,163	131,170
Audit Fee		11,752	4,932	34,563	15,014
Newspaper publication & Advertisement expense		88,500	52,800	137,000	98,800
Bank charges		19,078	115	19,768	51,800
CDS Connection Fee		12,600	9,450	28,350	28,350
Bidding Fees & Excise duties		-	3,000	3,000	25,000
Amortization of preliminary and issue expenses		46,459	44,841	136,638	136,514
Operating Expense		1,200,543	1,141,931	3,435,588	3,661,082
Net Profit/ (Loss) before Provision		277,764	1,355,378	(2,757,900)	7,952,755
(Provision)/write back of provision against fall in value of securities	10	(28,022,986)	(6,105,928)	(25,991,270)	(6,105,928)
Provision for dividend equalization reserve					
Net Profit/ (Loss) for the Period after Provision		(27,745,222)	(4,750,550)	(28,749,170)	1,846,827
Earnings per unit during the period		(2.34)	(0.41)	(2.42)	0.16


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AAML UNIT FUND
Statement of Changes in Equity (Unaudited)
For the period ended on March 31, 2024

	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	3,686,040	1,432,409			5,118,449
Net Profit/ (Loss) for the period				(28,749,170)	(28,749,170)
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 March 31, 2024	118,589,466	31,345,063	10,645,878	(23,974,146)	136,606,260

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

Particulars	Unit Capital	Unit Premium	Dividend Equalization Reserve	Retained earnings	Total Equity
	BDT	BDT	BDT	BDT	BDT
Balance as on July 01, 2022	104,596,560	24,570,917	10,645,878	29,172,379	169,676,611
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
Provision reversal					(690,877)
Dividend paid during the period				(18,827,381)	(18,827,381)
Balance as at June 30, 2023	115,095,700	29,912,654	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 March 31, 2024

	Amount in Taka 1st January 2024 to 31st March, 2024	Amount in Taka 1st January 2023 to 31st March, 2023	Amount in Taka 1st July 2023 to 31st March, 2024	Amount in Taka 1st July 2022 to 31st March, 2023
A. Cash Flows from Operating Activities				
Capital Gain received	813,737	1,066,315	(2,907,175)	8,578,718
Interest income received	705,114	(11,971)	754,946	156,164
Dividend income received	1,071,028	1,609,677	2,587,997	2,803,349
Operating Expense Paid	(1,070,834)	(1,217,608)	(3,118,397)	(4,209,979)
Tax Paid	13,875	(212,891)	(37,692)	(404,193)
	1,532,920	1,233,523	(2,720,321)	6,924,060
B. Cash Flow from Investing Activities				
Investment in Capital Market	(10,889,836)	(27,847,099)	(39,935,999)	(179,583,331)
Investment realized from Capital Market	7,875,585	29,491,973	44,294,511	125,720,320
	(3,014,251)	1,644,874	4,358,512	(53,863,011)
C. Cash Flows from Financing Activities				
Proceed from issuance of units	1,251,266	-	5,118,528	17,249,434
Outflow for repurchase of units	(0)	-	(192,274)	(728,533)
Dividend paid during the period	-	-	(5,754,785)	(18,827,381)
	1,251,266	-	(828,531)	(2,306,480)
D. Net Cash flow from all activities (A+B+C)	(230,066)	2,878,397	809,659	(49,245,431)
E. Opening Cash & Cash equivalents	6,982,235	2208397	5,942,510	54,332,225
F. Closing Cash & Cash equivalents (D+E)	6,752,169	5,086,794	6,752,169	5,086,794
Net Operating Cash Flow per unit during the period	0.13	0.11	(0.23)	0.60


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