


UFS- IBBL Shariah Unit Fund
Statement of Financial Position
As at 30th September, 2020

Particulars	Notes	Amount in Taka	Amount in Taka
		Sept 30, 2020	Dec. 31, 2019
Assets			
Marketable Investments at market value	4.0	492,965,047	429,998,418
Investment in Money market and Non listed Sec.	5.0	43,180,852	43,283,690
Investment In IPO	6.0	5,168,540	1,502,340
Preliminary expenses	7.0	24,559,109	29,599,549
Advance, Deposits and Prepayments	8.0	885,798	518,646
Receivables	9.0	193,931	6,064,288
Cash and cash equivalents	10.0	369,240,980	333,323,656
Total Assets (A)		936,194,259	844,290,586
Liabilities			
Accounts Payable	11.0	3,121,471	170,914
Accrued Expenses	-	-	20,000
Total liabilities (B)		3,121,471	190,914
Net Assets (A-B)		933,072,787	844,099,672
Equity			
Capital Fund	12.0	1,011,048,380	1,000,134,320
Units transaction reserve	13.0	(900,666)	(4,586)
Retained profit/(loss)		(77,074,926)	(156,030,062)
Total Equity		933,072,787	844,099,672
Net Asset Value (NAV) per unit			
At cost Value	15.0	10.15	10.38
At market value	16.0	9.23	8.44


 Managing Director
 AMC


 Chairman
 Trustee





UFS- IBBL Shariah Unit Fund
Statement of Profit or Loss and other Comprehensive Income
For the period from 1st January 2020 to 30th September 2020

Particulars	Notes	Amount in Taka				
		Jan-Sept. 2020	Jan-Sept. 2019	July-Sept. 2020	July-Sept. 2019	Dec. 31, 2019
Income						
Profit on sale of investment	17.0	(17,126,242)	12,092,268	(2,184,254)	525,570	13,362,666
Finance income	18.0	7,046,832	7,176,791	-	-	4,814,475
Dividend from investment in shares	19.0	5,799,907	10,971,780	4,070,266	6,251,753	18,122,433
Total Income		(4,279,503)	30,240,839	1,886,012	6,777,323	36,299,574
Expenses						
Managemnet fees	20.0	9,310,889	10,047,613	3,370,392	3,363,224	13,288,082
Selling, distribution and promotional expenses	21.0	1,000	-	-	-	-
Amortization of preliminary expenses		5,040,439	5,091,794	1,784,389	1,715,916	6,807,710
Brokerage fees		84,434	530,968	38,858	60,843	556,979
Printing and publications		353,934	1,178,681	84,600	237,627	338,664
IPO Subscription Fee		18,000	311,664	8,000	116,790	12,000
Other Expenses	22.0	708,468	12,000	-	3,000	546,245
Diminution of Advance payments	23.0	711,439	487,544	238,797	476,521	1,436,528
Trustee fees		946,222	1,058,375	346,107	353,251	1,393,212
CDBL charges	24.0	31,307	55,999	10,821	12,012	67,331
Audit fee		-	-	-	-	20,000
Custodian fees	25.0	681,883	496,129	305,996	-	496,129
		17,888,014	19,270,767	6,187,959	6,339,183	24,962,880
Profit earned before provision		(22,167,518)	10,970,072	(4,301,947)	438,140	11,336,693
Add: Provision Writeback	14.0	101,122,653	(15,932,639)	-	-	(93,737,994)
Profit earned after provision writeback		78,955,136	(4,962,567)	(4,301,947)	438,140	(82,401,301)
Number of Units outstanding		101,104,838	100,012,419	100,015,513	100,010,481	100,013,432
Earning per Unit during the year	26.0	0.78	(0.05)	(0.04)	0.00	(0.82)

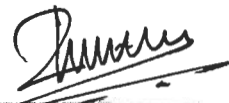


Managing Director
AMC


Chariman
Trustee


UFS-IBBL Shariah Unit Fund
Statement of Changes in Equity
For the period ended 30th September 2020

Particulars	Capital Fund	Units transaction reserve	Investment Diminution Reserve	Retained earnings	Total
Balance as at January 01,2019	1,000,095,350	(1,558)	-	(74,386,710)	925,707,082
Subscribed by unitholders	38,970	-		-	38,970
Net profit/ (loss) during the year	-	-		(81,643,352)	(81,643,352)
Unit Transaction Reserve		(3,028)			(3,028)
Balance at December 31,2019	1,000,134,320	(4,586)	-	(156,030,062)	844,099,672
Balance as at January 01,2020	1,000,134,320	(4,586)	-	(156,030,062)	844,099,672
Subscribed by unitholders	10,914,060				10,914,060
Net profit/ (loss) during the year				78,955,136	78,955,136
Investment Diminution Reserve					-
Unit Transaction Reserve		(896,081)			(896,081)
Balance at September 30, 2020	1,011,048,380	(900,667)	-	(77,074,926)	933,072,787


 Managing Director
 AMC


 Chairman
 Trustee




UFS- IBBL Shariah Unit Fund
Statement of Cash Flows
For the period from 1st January 2020 to 30th September 2020

Particulars	Amount in Taka	Amount in Taka
	Sept 30, 2020	Dec. 31, 2019
Cash flows from operating activities :		
Intrest income	7,046,832	4,814,475
Dividend income	5,799,907	12,058,145
Profit on sale of investment	(17,126,242)	4,309,069
Receipts from FY 2019	5,870,357	13,362,666
Paid off Liabilities of FY 2019	(190,914)	(1,138,091)
Decrease in Advances, Deposits & Prepayments	(367,153)	422,409
Payment made for expenses	(9,726,104)	(17,964,256)
Net cash from/(used in) operating activities (A)	(8,693,318)	15,864,416
Cash flows from investing activities :		
Buy Securities	(10,554,030)	(101,381,081)
Sell Securities	50,315,232	108,041,965
Investment in IPO	(5,168,540)	(4,190,840)
Issue and preliminary expenses	-	-
Net cash used in investing activities (B)	34,592,662	2,470,044
Cash flow from financing activities :		
Procced from capital fund	10,914,060	38,970
Net of Unit Transaction Reserve	(896,081)	(3,028)
Net cash from/(used in) financing activities (C)	10,017,979	35,942
Net increasae/(decrease) in cash and cash equivalents (D=A+B+C)	35,917,324	18,370,402
Opening cash and cash equivalents (E)	333,323,656	314,953,254
Closing cash and cash equivalents (D+E)	369,240,980	333,323,656
Net Operating Cash Flow Per Unit (NOCFPU)	(0.09)	0.16


 Managing Director
 AMC


 Chairman
 Trustee





Capital Market Investment- Listed Securities (Annex A)

UFS - IBBL Shariah Unit Fund

Investment In Marketable Securities

As at 30th September 2020

Sl No	Sector	Script Trading Code	No of Unit	Cost price/ Unit	Total Cost Price	Market Price/ Unit	Total Market Price	Unrealized Gain/(Loss)	% of Total Asset Invested	
									Cost to Cost	Mark to Market
1	Engineering	ACTIVEFINE	540,153	31.90	17,232,519	16.50	8,912,525	(8,319,994)	1.67%	0.95%
2	Pharmaceuticals	ACMELAB	73,435	111.73	8,204,912	71.40	5,243,259	(2,961,653)	0.80%	0.56%
3	Mutual Fund	AIBL1STIME	1,343,071	8.31	11,154,258	7.70	10,341,647	(812,611)	1.08%	1.10%
4	Fuel and Power	BARKAPOWER	1,074,994	33.35	35,852,993	28.90	31,067,327	(4,785,667)	3.48%	3.32%
5	Tennary	BATASHOE	22,680	1,155.45	26,205,636	705.80	16,007,544	(10,198,092)	2.55%	1.71%
6	Engineering	BBS	193,931	42.05	8,154,718	17.30	3,355,006	(4,799,712)	0.79%	0.36%
7	Engineering	BBSABLES	481,714	93.38	44,980,194	60.00	28,902,840	(16,077,354)	4.37%	3.09%
8	Engineering	BSRMLTD	9,000	72.03	648,300	62.10	558,900	(89,400)	0.06%	0.06%
9	Pharmaceuticals	BXPHERMA	776,657	105.89	82,237,857	117.80	91,490,195	9,252,338	7.99%	9.77%
10	Engineering	COPPERTCH	5,952	9.52	56,687	23.10	137,491	80,805	0.01%	0.01%
11	Textile	ESQURENIT	88,323	45.00	3,974,535	29.60	2,614,361	(1,360,174)	0.39%	0.28%
12	Bank	EXIMBANK	128,472	17.13	2,201,059	11.10	1,426,039	(775,019)	0.21%	0.15%
13	Bank	FIRSTSBANK	1,394,970	13.70	19,110,726	9.00	12,554,730	(6,555,996)	1.86%	1.34%
14	Textile	FEKDIL	107,355	15.12	1,623,639	13.70	1,470,764	(152,876)	0.16%	0.16%
15	Textile	GENNEXT	869,225	8.95	7,782,322	5.00	4,346,125	(3,436,197)	0.76%	0.46%
16	Telecommunication	GP	173,684	400.53	69,564,950	330.00	57,315,720	(12,249,230)	6.76%	6.12%
17	Pharmaceuticals	IBP	1,945	8.34	16,227	21.60	42,012	25,785	0.00%	0.00%
18	Engineering	IFADAUTOS	14,250	103.18	1,470,307	44.20	629,850	(840,457)	0.14%	0.07%
19	Fuel and Power	INTRACO	657	9.52	6,257	14.70	9,658	3,401	0.00%	0.00%
20	Bank	ISLAMIBANK	915,868	35.90	32,876,572	26.90	24,636,849	(8,239,722)	3.19%	2.63%
21	Insurance	ISLAMINS	244,665	31.84	7,790,444	31.10	7,609,082	(181,363)	0.76%	0.81%
22	Cement	LHBL	20,000	58.80	1,176,000	40.50	810,000	(366,000)	0.11%	0.09%
23	Fuel and Power	LINDEBD	16,430	1,265.65	20,794,670	1,252.80	20,583,504	(211,166)	2.02%	2.20%
24	Fuel and Power	MLBD	27,657	112.89	3,122,171	85.70	2,370,205	(751,966)	0.30%	0.25%
25	Textile	NEWLINE	11,104	9.35	103,779	14.20	157,677	53,898	0.01%	0.02%
26	Food and Allied	OLYMPIC	58,538	217.05	12,705,818	173.90	10,179,758	(2,526,060)	1.23%	1.09%
27	Pharmaceuticals	RENATA	9,296	1,008.99	9,379,554	1,156.20	10,748,035	1,368,481	0.91%	1.15%
28	Ceramic	RAKCEAMIC	176,489	47.67	8,413,295	27.60	4,871,096	(3,542,198)	0.82%	0.52%
29	RINGSHINE	RINGSHINE	159,170	8.70	1,384,087	6.60	1,050,522	(333,565)	0.13%	0.11%
30	Fuel and Power	SAIPOWER	1,200,642	22.85	27,432,755	14.50	17,409,309	(10,023,446)	2.66%	1.86%
31	Pharmaceuticals	SILCOPHL	13,291	8.33	110,760	24.10	320,313	209,553	0.01%	0.03%
32	Engineering	SSSTEEL	10,123	8.70	88,030	12.50	126,538	38,508	0.01%	0.01%
33	Pharmaceuticals	SQUIRPHARMA	404,149	237.62	96,034,146	204.00	82,446,396	(13,587,750)	9.33%	8.81%
34	Fuel and Power	SUMITPOWER	310,390	40.82	12,670,198	42.30	13,129,497	459,299	1.23%	1.40%
35	Engineering	WALTONHILL	24,800	402.00	9,969,600	757.10	18,776,080	8,806,480	0.97%	2.01%
		Total			584,529,974		491,650,852	(92,879,122)	56.77%	52.52%



Capital Market Investment- Non-Listed Securities (Annex A1)

		UFS-IBBL Shariah Unit Fund											
		Investment In Non Listed Securities											
SI No	Sector	Script Trading Code	No of Unit	Cost price/Unit	Total Cost Price	Market Price/Unit	Total Market Price	Unrealized Gain/(Loss)	Cost to Cost	Mark to Mark	% of Total Asset Invested		
1	Open Ended MF	ICB AMCL Islamic Unit Fun	3,883,496	10.30	40,000,009	7.70	29,902,919	(10,097,090)	3.89%	3.19%			
2	Open Ended MF	ATC Shariah Unit Fund	469,925	10.64	5,000,002	9.36	4,398,498	(601,504)	0.49%	0.47%			
					45,000,011		34,301,417	(10,698,594)	4.37%	3.66%			
	Provision	NAV of the Funds	5% of NAV	Net RP	RP In Amount	Loss Recovery	Market price after RP	Un. Value after RP					
	2.60	8.23	0.41	0.41	1,598,059	8,499,031	38,401,950	(1,598,059)					
	1.28	9.41	0.47	0.47	221,100	380,404	4,778,902	(221,100)					
					1,819,158	8,879,435	43,180,852	(1,819,158)					

Summary of Investment			
Particular	Cost Price	Market Price	Unrealized Value
Total Investment in Listed Securities	584,529,974	492,965,047	(91,564,927)
Total Investment in Non Listed Securities	45,000,011	43,180,852	(1,819,158)
	629,529,985	536,145,900	(93,384,086)

