

UFS-Bank Asia Unit Fund
Statement of Financial Position (Un-audited)
As At 30th September 2019

Assets	Note	Sept. 30 2019 Taka	Dec 31, 2018(audited) Taka
Marketable Investments at market Price	1	85,798,606	34,306,430
Investment in IPO	2	2,839,370	2,567,450
Advance, Deposit and Prepayments	3	340,729	1,425,000
Preliminary expenses	4	13,336,218	15,030,395
Receivables	5	-	227,930
Cash and cash equivalents	6	86,183,953	242,195,618
Total Assets		188,498,876	295,752,824
Less: Current Liabilities			
Accounts Payable	7	224,864	198,286
Accrued Expenses		-	185,765
Total Current Liabilities		224,864	384,051
Net Assets		188,274,012	295,368,773
Owners' Equity			
Unit Capital	8	190,035,000	300,025,000
Unit Transaction Reserve, net	9	2,479,955	(45)
Investment Diminution Reserve	12	-	125,081
Retained Earnings		(4,240,943)	(4,781,263)
		188,274,012	295,368,773
<i>No. of unit of the Fund</i>		<i>19,003,500</i>	<i>30,002,500</i>
Net Asset Value (NAV) per Unit			
At Market Price		9.91	9.84
At Cost		10.13	9.84



UFS-Bank Asia Unit Fund
Statement of Profit and Loss and Other Comprehensive Income (Un-audited)
For the period from January-September, 2019/ July-September 2019

		Jul-Sept 2019	Jul-Sept 2018	Jan-Sept 2019	Jan-Sept 2018	Dec 31, 2018(audited)
		Taka	Taka	Taka	Taka	Taka
Income						
Profit on sale of Investment	10	269,999	-	5,889,692	-	377,742
Finance Income		-	-	5,473,484	-	597,722
Dividend from investment in shares	11	-	-	619,455	-	227,930
Total Income		269,999	-	11,982,631	-	1,203,394
Less: Expenses						
Management Fees Expenses		1,102,028	-	3,739,436	-	2,441,207
Sellings, distribution and promotional expenses		-	-	-	-	2,191,800
Amortization of preliminary expenses		570,932	-	1,694,178	-	825,369
Brokerage Fees		11,509	-	178,091	-	69,107
Printing and publications		116,790	-	311,664	-	11,250
CDBL Connectivity Fee		9,450	-	31,500	-	13,669
Other Expenses	12	480	-	824,813	-	69,646
IPO Subscription Fee		3,000	-	15,000	-	44,000
Trustee fees		72,390	-	296,287	-	185,765
CDBL Charges		733	-	11,637	-	112,845
Audit fees		-	-	-	-	20,000
Diminution of Prepayment/Advance Payment		92,654	-	92,654	-	-
Custodian fees		39,889	-	52,597	-	-
Total Expenses		2,019,854	-	7,247,856	-	5,984,657
Net Profit/(Loss) before any provision		(1,749,855)	-	4,734,776	-	(4,781,263)
Provision For Marketable Investment		(4,194,456)	-	(4,194,456)	-	-
Other Comprehensive Income		-	-	-	-	-
Net profit/Loss for the period after provision		(5,944,310)	-	540,320	-	(4,781,263)
No. of unit of the Fund		19,003,500	-	19,003,500	-	30,002,500
Earning Per Unit (EPU)		(0.31)	-	0.03	-	(0.16)



UFS-Bank Asia Unit Fund

Statement of Changes in Equity

For the period ended September 30, 2019

Particulars	Capital Fund	Retained Earnings BDT	Investment Diminution Reserve	Units Transaction Reserve	Total equity
Balance at 1 January 2018					
Subscribed by unitholders	400,025,000	-	-	-	400,025,000
Surrender by unitholder	(100,000,000)	-	-	-	(100,000,000)
Net profit/(loss) during the year	-	(4,781,263)	-	-	(4,781,263)
Units transaction reserve	-	-	-	(45)	(45)
Investment Diminution Reserve	-	-	125,081	-	125,081
Balance 31st December, 2018	300,025,000	(4,781,263)	125,081	(45)	295,368,773
Balance at 1 January 2019	300,025,000	(4,781,263)	125,081	(45)	295,368,773
Unit subscribed	-	-	-	-	-
Unit surrendered	(109,990,000)	-	-	-	(109,990,000)
Unit Transaction Reserve, Net	-	-	-	2,480,000	2,480,000
Net profit/(Loss) for the year/period	-	540,320	-	-	540,320
Changes in Investment Diminution Reserv	-	-	(125,081)	-	(125,081)
Balance 30th September, 2019	190,035,000	(4,240,943)	-	2,479,955	188,274,012



UFS Bank Asia Unit Fund
Cash Flow Statement
For the period ended September 30, 2019

Particulars	Sep-19	Sep-18
	Taka	Taka
Cash Flows from operating activities:		
Advance and Prepayments	(340,729)	-
Interest Income	5,473,484	-
Dividend Income	619,455	-
Receipts from 2018	227,930	-
Liability pay off (FY 2018)	(236,526)	-
Profit from sale of Investments	5,889,692	-
Payment made for expenses	(5,553,677.48)	-
Net cash from/(used in) operating activities (A)	6,079,629	-
Cash Flows from investing activities:		
Securities Buy	(68,065,584)	-
Securities Sell	16,246,320	-
Investment in IPO	(2,762,030)	-
Net cash used in investing activities (B)	(54,581,293)	-
Cash Flows from financing activities:		
Proceed from issuance of Units	(109,990,000)	-
Units transaction reserve	2,480,000	-
Units transaction reserve		-
Net cash from/(used in) financing activities (C)	(107,510,000)	-
Net increase/(decrease) in cash and cash equivalents (D=A+B+C)	(156,011,665)	-
Opening cash and cash equivalents (E)	242,195,618	
Closing cash and cash equivalents (D+E)	86,183,953	-
Net Operating Cash Flow Per Unit (NOCFPU)	0.32	-



Notes to the Accounts
UFS-Bank Asia Unit Fund

Note: 1- Marketable Investment at Market Price

Sr	Sector	Instrument	No of Unit	CP/Unit	Total CP	MP/Unit	Total MP	Un. Gain/(Loss)	% of Collected Fund
1	Pharmaceuticals	ACTIVEFINE	95,200	33.63	3,201,521	21.00	1,999,200	(1,202,321)	1.68%
2	Fuel and Power	BARKAPOWER	257,124	29.94	7,698,457	26.20	6,736,649	(961,808)	4.05%
3	Engineering	BBSCABLES	90,500	91.47	8,278,310	80.20	7,258,100	(1,020,210)	4.36%
4	Bank	BRACBANK	200,135	61.94	12,396,461	61.50	12,308,303	(88,158)	6.52%
5	Engineering	BSRMLTD	27,500	72.55	1,995,051	61.20	1,683,000	(312,051)	1.05%
6	Pharmaceuticals	BXPHERMA	113,605	81.68	9,279,795	84.10	9,554,181	274,386	4.88%
7	Bank	CITYBANK	306,119	25.15	7,698,454	24.50	7,499,918	(198,536)	4.05%
8	Engineering	COPPERTECH	11,904	10.00	119,040	26.40	314,266	195,226	0.06%
9	Fuel and Power	DOREENPWR	58,850	81.22	4,779,795	77.20	4,543,220	(236,575)	2.52%
10	Engineering	GENEXIL	7,043	10.00	70,430	56.50	397,930	327,500	0.04%
11	Telecommunication	GP	42,503	362.52	15,408,269	352.40	14,978,057	(430,212)	8.11%
12	Textile	NEWLINE	19,481	10.00	194,810	16.20	315,592	120,782	0.10%
13	Food and Allied	OLYMPIC	20,400	216.58	4,418,320	204.40	4,169,760	(248,560)	2.33%
14	Pharmaceuticals	RENATA	890	1,149.71	1,023,239	1,261.90	1,123,091	99,852	0.54%
15	Engineering	RUNNERAUTO	12,891	75.00	966,825	71.00	915,261	(51,564)	0.51%
16	Service and Real Est.	SAIFPOWER	83,812	23.25	1,948,582	16.90	1,416,423	(532,159)	1.03%
17	Hotel&Accomo.	SEAPEARL	11,030	10.00	110,300	23.50	259,205	148,905	0.06%
18	Pharmaceuticals	SQURPHARMA	40,036	252.96	10,127,502	236.10	9,452,500	(675,003)	5.33%
19	Engineering	SSSTEEL	8,803	10.00	88,030	32.20	283,457	195,427	0.05%
20	Pharmaceuticals	SILCOPHL	18,987	10.00	189,870	31.10	590,496	400,626	0.10%
Total Value of Marketable Securities								85,798,606	(4,194,456)

