

UFS- IBBL SHARIAH Unit Fund
Statement of Financial Position
As at 30th June, 2020

Particulars	Notes	Amount in Taka	
		Jun. 30, 2020	Dec. 31, 2019
Assets			
Marketable Investments at market value	4.0	380,263,151	429,998,418
Investment in Money market and Non listed Sec.	5.0	43,446,362	43,283,690
Investment In IPO	6.0	9,969,600	1,502,340
Preliminary expenses	7.0	26,343,498	29,599,549
Advance Deposit and Prepayments	8.0	1,424,702	518,646
Receivables	9.0	193,931	6,064,288
Cash and cash equivalents	10.0	351,209,365	333,323,656
Total Assets (A)		812,850,610	844,290,586
Liabilities			
Accounts Payable	11.0	4,501,079	170,914
Accrued Expenses	-	-	20,000
Total liabilities (B)		4,501,079	190,914
Net Assets (A-B)		808,349,530	844,099,672
Equity			
Capital Fund	12.0	1,000,155,130	1,000,134,320
Units transaction reserve	13.0	(7,420)	(4,586)
Investment Diminution Reserve		(17,902,547)	-
Retained profit/(loss)		(173,895,632)	(156,030,062)
Total Equity		808,349,530	844,099,672
Net Asset Value (NAV) per unit			
At cost	15.0	10.21	10.38
At market value	16.0	8.08	8.44

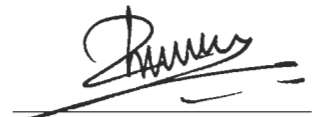

 Managing Director
 AMC


 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 June 2020

Particulars	Notes	Amount in Taka				
		Jan-June 2020	Jan-June 2019	April-June 2020	April-June 2019	Dec. 31, 2019
Income						
Profit on sale of investment	17.0	(14,941,988)	11,566,698	(11,125,414)	673,901	13,362,666
Finance income	18.0	7,046,832	7,176,791	7,046,832	7,176,791	4,814,475
Dividend from investment in shares	19.0	1,729,641	4,720,026	1,728,275	4,720,026	18,122,433
Total Income		(6,165,515)	23,463,515	(2,350,307)	12,570,719	36,299,574
Expenses						
Managemnet fees	20.0	5,940,497	6,684,390	3,005,595	3,455,170	13,288,082
Selling, distribution and promotional expenses	21.0	1,000	-	-	-	-
Amortization of preliminary expenses		3,256,050	3,375,878	1,674,014	1,753,218	6,807,710
Brokerage fees		45,576	470,124	18,772	121,663	556,979
Printing and publications		269,334	194,874	20,250	20,160	338,664
IPO Subscription Fee		10,000	9,000	-	3,000	12,000
Other Expenses	22.0	708,468	11,023	708,288	11,023	546,245
Diminution of Advance payments	23.0	472,643	941,055	472,643	-	1,436,528
Trustee fees		600,116	705,124	301,250	363,755	1,393,212
CDBL charges	24.0	20,486	43,988	9,450	34,889	67,331
Audit fee		-	-	-	-	20,000
Custodian fees	25.0	375,886	496,129	-	496,129	496,129
		11,700,055	12,931,584	6,210,262	6,259,006	24,962,880
Profit earned before provision		(17,865,571)	10,531,932	(8,560,570)	6,311,713	11,336,693
for loss on value investments		-	-	-	-	-
Provision		-	-	-	(75,157,307)	(93,737,994)
Profit earned after provision		(17,865,571)	10,531,932	(8,560,570)	(68,845,595)	(82,401,301)
Marketable securities valuation surplus		-	-	-	-	(757,949)
Net Profit after provision		(17,865,571)	10,531,932	(8,560,570)	(68,845,595)	(81,643,352)
Number of Units outstanding		100,015,513	100,011,451	100,014,492	100,010,481	100,013,432
Distributable profit /loss		(17,865,571)	10,531,932	(8,560,570)	(68,845,595)	(82,401,301)
Earning per unit before provision		(0.18)	0.11	(0.09)	0.06	0.11
Earning per Unit during the year		(0.18)	0.11	(0.09)	(0.69)	(0.82)


Managing Director
AMC



Chairman
Trustee



UFS-IBBL Shariah Unit Fund
Statement of Changes in Equity
For the period Ended 30th June 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	20,810				20,810
Net profit/ (loss) during the year				(17,865,571)	(17,865,571)
Investment Diminution Reserve					
Unit Transaction Reserve		(2,834)	(17,902,547)		(17,905,381)
Balance at June 30th,2020	1,000,155,130	(7,420)	(17,902,547)	(173,895,632)	808,349,530


Managing Director
AMC


Chairman
Trustee



UFS- IBBL SHARIAH Unit Fund

Statement of Cash Flows

For the period from 1st January 2020 to 30th June 2020

Particulars	Amount in Taka	Amount in Taka
	June 30, 2020	Dec. 31, 2019
Cash flows from operating activities :		
Intrest income	7,046,832	4,814,475
Dividend income	1,729,641	12,058,145
Profit on sale of investment	(14,941,988)	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	(906,056)	422,409
Payment made for expenses	(3,942,926)	(17,964,256)
Net cash from/(used in) operating activities (A)	(5,335,055)	15,864,416
Cash flows from investing activities :		
Buy Securities	-	(101,381,081)
Sell Securities	33,172,388	108,041,965
Repayment from Money Market	-	-
Investment In Non Listed Securities	-	-
IPO Application	(9,969,600)	13,809,160
IPO Refund	-	(18,000,000)
Issue and preliminary expenses	-	-
Net cash used in investing activities (B)	23,202,788	2,470,044
Cash flow from financing activities :		
Procced from capital fund	20,810	38,970
Net of Unit Transaction Reserve	(2,834)	(3,028)
Net cash from/(used in) financing activities (C)	17,976	35,942
Net increasae/(decrease) in cash and cash equivalents (D=A+B+C)	17,885,709	18,370,402
Opening cash and cash equivalents (E)	333,323,655	314,953,253
Closing cash and cash equivalents (D+E)	351,209,364	333,323,655


 Managing Director
 AMC


 Chairman
 Trustee


UFS - IBBL Shariah Unit Fund
Investment In Marketable Securities

As at 30th June 2020

Annexure - A i

SI No	Sector	Script Trading Code	No of Unit	Cost price/ Unit	Total Cost Price	Market Price/ Unit	Total Market Price	Unrealized Gain/(Loss)
1	Engineering	ACTIVEFINE	540,153	31.90	17,232,519	12.30	6,643,882	(10,588,637)
2	Pharmaceuticals	ACMELAB	73,435	111.73	8,204,912	63.40	4,655,779	(3,549,133)
3	Mutual Fund	AIBL1STIME	1,343,071	8.31	11,154,258	6.90	9,267,190	(1,887,068)
4	Fuel and Power	BARKAPOWER	1,074,994	33.35	35,852,993	19.80	21,284,881	(14,568,112)
5	Tannary	BATASHOE	22,680	1,155.45	26,205,636	693.20	15,721,776	(10,483,860)
6	Engineering	BBS	193,931	42.05	8,154,718	16.20	3,141,682	(5,013,036)
7	Engineering	BSSCABLES	481,714	93.38	44,980,194	54.60	26,301,584	(18,678,609)
8	Engineering	BSRMLTD	9,000	72.03	648,300	53.50	481,500	(166,800)
9	Pharmaceuticals	BXPHARMA	789,757	105.89	83,624,976	69.20	54,651,184	(28,973,792)
10	Engineering	COPPERTECH	5,952	9.52	56,687	20.70	123,206	66,520
11	Textile	ESQUIRENIT	88,323	45.00	3,974,535	21.90	1,934,274	(2,040,261)
12	Bank	EXIMBANK	128,472	17.13	2,201,059	8.60	1,104,859	(1,096,199)
13	Bank	FIRSTSBANK	1,394,970	13.70	19,110,726	8.20	11,438,754	(7,671,972)
14	Textile	FEKDIL	107,355	15.12	1,623,639	8.80	944,724	(678,915)
15	Textile	GENNEXT	869,225	8.95	7,782,322	2.30	1,999,218	(5,783,104)
16	Telecommunication	GP	173,684	400.53	69,564,950	238.80	41,475,739	(28,089,211)
17	Pharmaceuticals	IBP	1,945	8.34	16,227	20.60	40,067	23,840
18	Engineering	IFDAUTOS	14,250	103.18	1,470,307	38.50	548,625	(921,682)
19	Fuel and Power	INTRACO	657	9.52	6,257	12.70	8,344	2,087
20	Bank	ISLAMIBANK	1,115,868	35.90	40,055,897	17.50	19,527,690	(20,528,207)
21	Insurance	ISLAMINS	244,665	31.84	7,790,444	20.90	5,113,499	(2,676,946)
22	Cement	LHBL	20,000	58.80	1,176,000	35.90	718,000	(458,000)
23	Fuel and Power	LINDEBD	16,430	1,265.65	20,794,670	1,292.00	21,227,560	432,890
24	Fuel and Power	MLBD	27,657	112.89	3,122,171	64.70	1,789,408	(1,332,763)
25	Textile	NEWLINE	11,104	9.35	103,779	12.90	143,242	39,463
26	Food and Allied	OLYMPIC	55,538	218.25	12,121,388	150.20	8,341,808	(3,779,581)
27	Pharmaceuticals	RENATA	17,796	1,008.99	17,955,954	1,026.20	18,262,255	306,301
28	Ceramic	RAKGERAMIC	176,489	47.67	8,413,295	26.00	4,588,714	(3,824,581)
29	RINGSHINE	RINGSHINE	159,170	8.70	1,384,087	6.40	1,018,688	(365,399)
30	Fuel and Power	SAIFPOWER	1,200,642	22.85	27,432,755	13.00	15,608,346	(11,824,409)
31	Pharmaceuticals	SILCOPHL	13,291	8.33	110,760	22.40	297,718	186,958
32	Engineering	SSSTEEL	10,123	8.70	88,030	10.30	104,267	16,237
33	Pharmaceuticals	SQRPHARMA	404,149	237.62	96,034,146	172.50	69,715,703	(26,318,443)
34	Fuel and Power	SUMITPOWER	310,390	40.82	12,670,198	35.10	10,894,689	(1,775,509)
	Total				591,118,789		379,118,855	(211,999,934)

Mutual Fund Valuation

UFS - IBBL Shariah Unit Fund

Annexure- A ii

Investment In Non Listed Securities									
Sl No	Sector	Script Trading Code	No of Unit	Cost price/Unit	Total Cost Price	Market Price/Unit	Total Market Price	Unrealized Gain/(Loss)	
1	Open Ended MF	ICB AMCL Islamic Unit Fund	3,883,496	10.30	40,000,009	7.70	29,902,919	(10,097,090)	
2	Open Ended MF	ATC Shariah Unit Fund	469,925	10.64	5,000,002	8.39	3,942,671	(1,057,331)	
					45,000,011		33,845,590	(11,154,421)	
	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	6.98	0.35	0.35	1,355,340	8,741,749	38,644,669	(1,355,340)	
	2.25	8.44	0.42	0.42	198,308	859,023	4,801,694	(198,308)	
					1,553,648	9,600,772	43,446,362	(1,553,648)	

Summary of Investment			
Particular	Cost Price	Market Price	Unrealized Value
Total Investment in Listed Securities	591,118,789	380,263,151	(210,855,638)
Total Investment in Non Listed Securities	45,000,011	43,446,362	(1,553,648)
	636,118,799	423,709,513	(212,409,286)