



UFS-Bank Asia Unit Fund
Statement of Financial Position
As at 30th September 2021

Particulars	Note	Amount in Taka	Amount in Taka
		Sept. 30, 2021	Sept. 30, 2020
Assets			
Marketable Investments at market value	4.0	164,656,991	95,186,606
Investment in IPO	5.0	-	5,168,540
Investment in FDR	6.0	30,000,000	-
Advance, Deposit and Prepayments	7.0	360,429	216,471
Preliminary expenses	8.0	8,799,794	11,064,903
Account Receivables	9.0	525,000	736,447
Cash and cash equivalents	10.0	65,578,947	81,219,615
Total Assets (A)		<u>269,921,160</u>	<u>193,592,581</u>
Liabilities			
Accounts Payable	11.0	2,264,592	454,181
Accrued Expenses	12.0	-	-
Total Liabilities (B)		<u>2,264,592</u>	<u>454,181</u>
Net Assets (A-B)		<u>267,656,568</u>	<u>193,138,401</u>
Equity			
Capital Fund	13.0	199,175,000	190,035,000
Unit transaction reserve	14.0	3,348,255	2,479,955
Unrealized Gain	27.0	20,154,484	-
Retained earning		44,978,829	623,446
Total Equity		<u>267,656,568</u>	<u>193,138,401</u>
Total No. of Unit of the Fund		<u>19,917,500</u>	<u>19,003,500</u>
Net Asset Value (NAV) per unit			
At Cost	15.0	11.84	10.07
At Market Value	16.0	13.44	10.16


 Managing Director
 (AMC)


 Chairman
 (Trustee)



UFS-Bank Asia Unit Fund
Statement of Profit or loss and Other Comprehensive Income
For the period from 1st January 2021 to 30th September 2021

Particulars	Note	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
		Jan-Sept 30,2021	Jan-Sept 30,2020	Jul-Sept. 2021	Jul-Sept. 2020	Dec 31,2020
Income						
Profit on sale of Investment	17.0	30,972,995	(1,052,124)	13,927,960	-	16,804,097
Interest Income	18.0	1,959,089	1,935,844	460,000	1,935,844	2,922,409
Dividend from investment in shares	19.0	2,933,408	1,357,204	747,075	1,357,198	1,449,230
Total Income		35,865,492	2,240,924	15,135,035	3,293,043	21,175,736
Expenses						
Management Fees	20.0	3,638,233	2,766,261	1,333,729	1,882,526	3,827,440
Selling, distribution and promotional expenses	21.0	-	1,000	-	-	1,000
Amortization of preliminary expenses		1,694,178	1,700,383	570,932	1,166,686	2,271,315
Brokerage Fees		179,685	19,482	79,201	-	205,055
Printing and publications		249,520	353,934	58,500	104,850	383,184
Monthly CDS Fees to Custodian		17,518	1,320	4,047	-	5,612
Other Expenses	22.0	248,747	292,552	1,800	292,242	466,931
IPO Subscription Fee		23,000	18,000	3,000	8,000	42,000
Trustee fees	23.0	258,922	193,394	95,382	131,532	268,257
CDBL Connection Fees	24.0	25,200	28,350	6,300	18,900	37,800
Diminution of advance and Prepayments	25.0	163,784	251,231	41,463	150,764	251,231
Custodian Fees		151,536	111,278	88,521	47,262	111,278
Audit fees		-	-	-	-	20,000
Total Expenses		6,650,322	5,737,186	2,282,876	3,802,761	7,891,104
Profit earned before provision		29,215,171	(3,496,261)	12,852,160	(509,718)	13,284,633
Provision /Writeback provision	26.0	-	17,057,726	(11,629,461)	-	17,057,726
Profit earned after provision		29,215,171	13,561,465	1,222,699	(509,718)	30,342,359
Number of Units Outstanding		19,917,500	19,003,500	19,917,500	19,003,500	19,003,500
Earning per Unit during the year after provision		1.47	0.71	0.06	(0.03)	1.60
Other Comprehensive Income						
Unrealized Gain (Changes in Value)	27.0	20,154,484	-	-	-	11,629,461


Managing Director
(AMC)



Chairman
(Trustee)

R


UFS-Bank Asia Unit Fund
Statement of Changes in Equity
As at 30th September, 2021

Particulars	Capital Fund	Retained Earnings	Unrealized Gain	Units Transaction Reserve	Total
Balance at January 1, 2020	190,035,000	(14,806,062)	-	2,479,955	219,680,713
Subscribed by unit holders	-	-	-	-	-
Surrender by unit holder	-	-	-	-	-
Dividend Paid	-	-	-	-	-
Net profit/(loss) during the year	-	13,284,633.00	-	-	13,284,633
Units transaction reserve	-	-	-	-	-
Provision writeback	-	17,057,726.00	-	-	17,057,726
Unrealized Gain on securities	-	11,629,461.00	-	-	11,629,461
Balance at December 31, 2020	190,035,000	27,165,758	-	2,479,955	219,680,713

Balance at January 1, 2021	190,035,000	27,165,758	-	2,479,955	219,680,713
Subscribed by unit holders	9,140,000	-	-	-	9,140,000
Surrender by unit holder	-	-	-	-	-
Dividend Paid	-	(11,402,100)	-	-	(11,402,100)
Net profit/(loss) during the year	-	29,215,171	-	-	29,215,171
Units transaction reserve	-	-	-	868,300	868,300
Unrealized Gain	-	-	20,154,484	-	20,154,484
Balance at September 30, 2021	199,175,000	44,978,829	20,154,484	3,348,255	267,656,568


Managing Director
(AMC)




Chairman
(Trustee)

UFS Bank Asia Unit Fund
Statement of Cash Flows
For the period from 1st January to 30th September 2021

Particulars	Amount in Taka	Amount in Taka
	Sept. 30, 2021	Sept. 30, 2020
Cash Flows from operating activities:		
Changes in Advance and Prepayments	(196,645)	(10,998)
Interest Income- Bank Accounts	589,089	1,935,844
Interest Income- FDRs	900,000	-
Dividend Income	2,953,786	620,757
Receivable actualized	-	1,030,268
Liabilities pay off	(42,175)	(110,350)
Profit from sale of Investments	30,972,995	(1,052,124)
Payment made for expenses	(4,206,911)	(3,582,622)
Net cash from/(used in) operating activities (A)	<u>30,970,139</u>	<u>(1,169,225)</u>
Cash Flows from investing activities:		
Securities Buy	(57,083,023)	(9,987,600)
Securities Sell	38,438,195	10,793,082
Investment in FDR	-	-
Investment in IPO	10,496,700	(5,168,540)
Net cash used in investing activities (B)	<u>(8,148,129)</u>	<u>(4,363,058)</u>
Cash Flows from financing activities:		
Proceed from capital fund	9,140,000	-
Unit redeemed during the year	-	-
Dividend Paid	(11,402,100)	-
Units transaction reserve	868,300	-
Net cash from/(used in) financing activities (C)	<u>(1,393,800)</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents (D=A+B+C)	<u>21,428,210</u>	<u>(5,532,283)</u>
Opening cash and cash equivalents (E)	44,150,737	86,751,898
Closing cash and cash equivalents (D+E)	<u>65,578,947</u>	<u>81,219,615</u>
Net Operating Cash Flow Per Unit (NOCFPU)	1.55	(0.06)


 Managing Director
 (AMC)

73


 Chairman
 (Trustee)

UFS Bank Asia Unit Fund

Investment in Listed Securities

As at September 30, 2021

ANNX- A

SI 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
1	Pharmaceuticals	ACMELAB	52,634	88.13	4,638,495	107.70	5,668,682	1,030,187	2.10%
2	Fuel and Power	BARKAPOWER	177,752	27.98	4,973,859	30.50	5,421,436	447,577	2.01%
3	Food and Allied	BATBC	25,656	379.45	9,735,055	651.00	16,702,056	6,967,002	6.19%
4	Engineering	BBSABLES	109,505	75.60	8,278,310	80.80	8,848,004	569,694	3.28%
5	Bank	BRACBANK	263,777	54.36	14,339,819	47.60	12,555,785	(1,784,033)	4.65%
6	Engineering	BSCCL	25,338	177.29	4,492,095	218.50	5,536,353	1,044,259	2.05%
7	Engineering	BPLL	703,100	32.00	22,499,200	51.40	36,139,340	13,640,140	13.39%
8	Bank	CITYBANK	131,600	23.00	3,026,800	28.40	3,737,440	710,640	1.38%
9	Textile	GENEXIL	24,500	61.83	1,514,831	122.70	3,006,150	1,491,319	1.11%
10	Telecommunication	GP	51,326	358.87	18,419,216	380.20	19,514,145	1,094,930	7.23%
11	Food and Allied	MARICO	5,275	2,157.48	11,380,697	2,333.70	12,310,268	929,571	4.56%
12	Engineering	MIRAKHTER	87,300	63.00	5,499,900	89.60	7,822,080	2,322,180	2.90%
13	Food and Allied	OLYMPIC	52,300	200.01	10,460,691	196.80	10,292,640	(168,051)	3.81%
14	Textile	RINGSHINE	86,907	8.70	755,715	13.30	1,155,863	400,148	0.43%
15	Hotel&Accomo.	SEAPEARL	5,515	9.52	52,526	49.70	274,096	221,569	0.10%
16	Insurance	SONALILIFE	20,000	10.00	200,000	71.80	1,436,000	1,236,000	0.53%
17	Pharmaceuticals	SQRPHARMA	26,244	235.97	6,192,695	242.20	6,356,297	163,602	2.35%
18	Engineering	SINGERBD	35,867	171.77	6,160,751	194.20	6,965,371	804,621	2.58%
19	Pharmaceuticals	SILCOPHL	9,494	9.09	86,312	32.70	310,454	224,142	0.12%
20	Food and Allied	LOVELLO	16,608	10.00	166,080	36.40	604,531	438,451	0.22%
				Total	132,873,045		164,656,991	31,783,945	61%

Total Investment in Capital Market 132,873,045

164,656,991 31,783,945 61%