

AAML UNIT FUND
Statement of Financial Position (Unaudited)
As on December 31, 2021

Particulars	Note	Amount in Taka 31-Dec-21	Amount in Taka 30-Jun-21
Assets			
Investment in Securities at market price	Annex-A	133,379,819	92,730,083
Accounts Receivable	2	1,131,378	222,103
Advance Deposits and Prepayments	3	290,537	210,184
Cash and Cash Equivalents	4	9,494,074	27,864,013
Preliminary and Issue Expenses	5	817,589	909,262
Total Assets		145,113,396	121,935,644
Equity and Liabilities			
Unit Capital	7	80,518,160	72,402,050
Unit premium reserve	8	6,305,201	131,538
Unrealized Gain/(Loss)	Annex-A	22,532,763	10,625,159
Provision against marketable Investment	9	690,877	690,877
Dividend Equalization Reserve	10	10,645,878	10,645,878
Retained Earnings	11	21,962,674	25,847,952
Total Equity		142,655,553	120,343,454
Liabilities			
Accounts Payable	6	2,457,842	1,592,189
Total Liabilities		2,457,842	1,592,189
Total Equity and Liabilities		145,113,396	121,935,644
Net Asset Value (NAV) Per Unit			
NAV per unit at Market Price	14	17.72	16.62
NAV per unit at Cost Price	13	14.92	15.15


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 December 31, 2021

Particulars	Note	Amount in Taka 1st October 2021 31-Dec-21	Amount in Taka 1st October 2020 31-Dec-20	Amount in Taka 1st July 2021 to 31-Dec-21	Amount in Taka 1st July 2020 to 31-Dec-20
Income					
Capital Gain/(Loss) on sale of securities	Annex-B	5,560,801	4,201,344	14,325,707	8,040,723
Dividend Income	Annex-C	1,159,275	674,890	1,635,525	1,203,386
Finance Income	12	19,320	208,662	148,545	600,608
		6,739,397	5,084,896	16,109,778	9,844,717
Less: Expenditure					
Management Fee		755,434	479,636	1,445,799	926,887
Trustee fee		51,932	31,246	98,983	60,064
Custodian Fee & CDBL Charges		2,781	15,447	2,781	30,816
Annual Fee		34,621	20,831	65,989	40,043
Audit Fee		6,302	3,781	12,603	7,562
Newspaper publication & Advertisement expense		116,000	34,910	116,000	108,696
Bank Charges		925	983	17,815	3,363
CDS Connection Fee		12,600	9,450	18,900	18,900
Bidding Fees & Excise duties		18,000	27,000	24,000	50,000
Amortization of preliminary and issue expenses		45,836	45,836	91,673	91,673
Operating Expense		1,044,430	669,120	1,894,542	1,338,004
Net Profit/ (Loss) before Provision		5,694,966	4,415,775	14,215,235	8,506,712
Provision for Dividend Equalization Reserve		-	-	-	-
Net Profit/ (Loss) for the Period after Provision		5,694,966	4,415,775	14,215,235	8,506,712
 Earnings per unit during the period		0.71	0.61	1.77	1.18
Unrealized Gain/(Loss) for the period		(7,958,444)	13,700,330	11,907,604	17,533,928
Total Comprehensive Income for the period		(2,263,478)	18,116,105	26,122,839	26,040,639


Head of Accounts & Operations
Assurance Asset Management Limited


Managing Director
Assurance Asset Management Limited

Member Secretary
Trustee (Investment Corporation of Bangladesh)

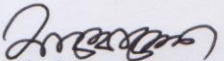
Chairman
Trustee (Investment Corporation of Bangladesh)

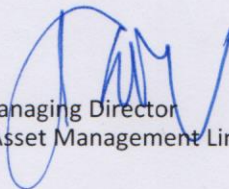
AAML UNIT FUND
Statement of Changes in Equity (Unaudited)
For the period ended on December 31, 2021

	Unit Capital	Unit Premium	Unrealized gain/ (Loss)	Provision against marketable Investment	Dividend Equalization Reserve	Retained earnings	Total Equity
	BDT	BDT	BDT	BDT	BDT	BDT	BDT
Balance as on 1st July, 2021	72,402,050	131,538	10,625,159	690,877	10,645,878	25,847,952	120,343,454
Unit repurchased	(525,350)	(402,782)					(928,132)
Unit Sold	8,641,460	6,576,445					15,217,905
Net Profit/ (Loss) for the period						14,215,235	14,215,235
Unrealized gain (Loss) for the period			11,907,604	-			11,907,604
Dividend paid during the period						(18,100,513)	(18,100,513)
Balance as at December 31, 2021	80,518,160	6,305,201	22,532,763	690,877	10,645,878	21,962,674	142,655,553

AAML Unit Fund
Statement of Changes in Equity
For the period from 1st July, 2020 to June 30, 2021

Particulars	Unit Capital	Unit Premium	Unrealized gain/(loss)	Provision against marketable Investment	Dividend Equalization Reserve	Retained earnings	Total Equity
	BDT	BDT	BDT	BDT	BDT	BDT	BDT
Balance as on 1st July, 2020	71,810,000	(161,730)	(6,908,769)	690,877	-	4,239,019	69,669,397
Unit repurchased	(1,250,000)	(682,500)					(1,932,500)
Unit Sold	1,842,050	975,768					2,817,818
Net Profit/ (Loss) for the period						24,840,383	24,840,383
Unrealized gain/(loss) for the period			17,533,928				17,533,928
Provision against marketable investment							-
Provision for Dividend Equalization Reserve					10,645,878		10,645,878
Dividend paid during the period						-3231450	(3,231,450)
Balance as at June 30, 2021	72,402,050	131,538	10,625,159	690,877	10,645,878	25,847,952	120,343,454


Head of Accounts & Operations
Assurance Asset Management Limited


Managing Director
Assurance Asset Management Limited

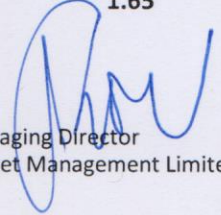
Member Secretary
Trustee (Investment Corporation of Bangladesh)

Chairman
Trustee (Investment Corporation of Bangladesh)

AAML UNIT FUND
Statement of Cash Flow (Unaudited)
For the period from 1st July, 2021 to 31st December, 2021

	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
	1st October 2021 to 31st December, 2021	1st October 2020 to 31st December, 2020	1st July 2021 to 31st December, 2021	1st July 2020 to 31st December, 2020
A. Cash Flows from Operating Activities				
Capital Gain received	5,560,801	4,201,344	14,325,707	8,040,723
Interest income received	148,545	235,000	148,545	636,667
Dividend income received	351,250	357,305	726,250	836,005
Operating Expense Paid	(271,203)	(200,925)	(1,900,719)	(1,415,099)
Tax Paid	(7,801)	(11,751)	(7,801)	(31,835)
	5,781,593	4,580,973	13,291,982	8,066,461
B. Cash Flow from Investing Activities				
Investment in Capital Market	(49,640,355)	-27794337	(83,544,361)	(59,879,184)
Investment realized from Capital Market	20,556,610	13506745	54,802,227	31,270,499
	(29,083,744)	(14,287,592)	(28,742,133)	(28,608,684)
C. Cash Flows from Financing Activities				
Proceed from issuance of units	10,288,932		16,108,857	-
Outflow for repurchase of units	(928,132)		(928,132)	-
Dividend paid during the period	-	(557,500)	(18,100,513)	-3231450
	9,360,800	(557,500)	(2,919,788)	(3,231,450)
D. Net Cash flow from all activities (A+B+C)	(13,941,351)	(10,264,118)	(18,369,939)	(23,773,673)
E. Opening Cash & Cash equivalents	23,435,426	24,591,137	27,864,013	38,100,693
F. Closing Cash & Cash equivalents (D+E)	9,494,074	14,327,020	9,494,074	14,327,020
Net Operating Cash Flow per unit during the period	0.72	0.64	1.65	1.12


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
As On December 31, 2021

	31.12.2021	30.06.2021
1 Investment in Securities at market price	133,379,819	92,730,083
Cost of Investment	110,847,055	82,105,829
Unrealized gain/(Loss)	22,532,763	10,624,254
2 Accounts receivable	1,131,378	222,103
Dividend Receivables	1,131,378	222,103
Interest receivables	-	-
3 Advance, Deposits and Prepayments	290,537	210,184
Advance as Annual Fee	72,551	-
Advance as Trustee Fee	-	-
Advance Income Tax	217,985	210,184
4 Cash & Cash Equivalents	9,494,074	27,864,013
Cash at BRAC Bank Current Account	9,494,074	27,864,013
Cash at Hand	-	-
5 Preliminary and issue expenses	817,589	909,262
Opening balance	909,262	1,091,114
Less: Amortized during the period	91,673	(181,852)
6 Accounts Payable	2,457,842	1,592,189
Management Fee	1,445,799	1,325,366
Annual fee	-	61,460
Trustee Fee	39,301	90,318
Audit Fee	16,103	21,500
Custodian Fee	38,727	38,727
CDBL Fee	-	12,317
CDS Connection Fee	1,800	-
Payable to Unit holder-Mohammad Akib	5	-
Payable to Unit holder-Shohel Azam	14	-
Payable to Unit Holder-Md. Mizanur Rahman	890,933	-
Publication and other expenses	25,160	42,500
7 Capital Fund	80,518,160	72,402,050
Opening Balance	72,402,050	71,810,000
New Subscription	8,641,460	1,842,050
Units Surrendered	(525,350)	(1,250,000)
8 Unit Premium Reserve	6,305,201	131,538
Opening Balance	131,538	(161,730)
Gain on repurchase of Units	-	-
Gain on sale of units	6,576,445	975,768
Loss on repurchase of Units	(402,782)	(682,500)
Loss on Sale on Units	-	-
9 Provision Against Marketable Investment	690,877	690,877
Opening Balance	690,877	690,877
Addition during the period	-	-
10 Dividend Equalization Reserve	10,645,878	10,645,878
Opening Balance	10,645,878	10,645,878
Addition during the period	-	-
11 Retained Earnings	21,962,674	25,847,952
Opening Balance	25,847,952	4,239,019
Add/(Less): Net Profit/ (Loss) during the period	14,215,235	24,840,383
Less Dividend for 19-20	-	(3,231,450)
Less Dividend for 20-21	(18,100,513)	-



AAML UNIT FUND
As On December 31, 2021

12 Finance Income	148,545	600,608
FDR Interest from Dhaka Bank (6% per annum)	-	211,278
FDR Interest from NCC Bank (6% per annum)	-	194,429
Interest from Dividend A/c	3,742	
Interest from Current A/c of BRAC Bank (4% per annum)	144,804	194,900
13 Net Asset Value (NAV) per unit at Cost Price		
Total Asset Value at Market Price	145,113,396	121,935,644
Add/ (Less): Unrealized Capital Loss/(gain)	(22,532,763)	(10,625,159)
Less: Current Liabilities	(2,457,842)	(1,592,189)
Total Net Asset Value at Cost Price-A	120,122,791	109,718,297
Number of Units-B	8,051,816	7,240,205
NAV per unit at Cost-A/B	14.92	15.15
14 Net Asset Value (NAV) per unit at market price		
Total Net Asset Value at cost price	120,122,791	109,718,297
Unrealized Capital gain/(Loss)	22,532,763	10,625,159
Total Net Asset Value at market price	142,655,554	120,343,455
Number of Units	8,051,816	7,240,205
NAV Per Unit at Market Price-A/B	17.72	16.62
15 Earnings Per Unit for the period		
Net Profit/ (Loss) for the period-A	14,215,235	8,506,712
Number of Units-B	8,051,816	7,181,000
Earnings Per Unit-A/B	1.77	1.18



Annex-A
Name of Asset Manager: Assurance Asset Management Limited
Name of the Mutual Fund: AAML Unit Fund
Portfolio as at December 31, 2021

I Investment in Capital Market Securities (Listed):

SL	Investments in Stocks/ Securities (Sectorwise)		Cost Price		Market Price				
	A. Shares of Listed Companies	No. of shares	Rate	Total	Rate	Total	Appreciation/(Diminution) in the Market Value/Fair Value of Investments	% of Gain/(Loss) in terms of cost	% of Total Investments
	Pharmaceuticals & Chemicals								
1	SQURPHARMA	14,789	213.30	3,154,093.70	214.30	3,169,282.70	15,189	0.48%	2.62%
2	BXPHARMA	20,000	185.06	3,701,187.60	192.70	3,854,000.00	152,812	4.13%	3.08%
3	ACI	17,800	282.87	5,035,131.48	285.40	5,080,120.00	44,989	0.89%	4.18%
4	BEACONPHAR	83,000	107.27	8,903,204.33	243.40	20,202,200.00	11,298,996	126.91%	7.40%
	Sector Total			20,793,617		32,305,603	11,511,986	55.36%	17.28%
	Food & Allied								
5	BATBC	20,000	429.85	8,597,083.97	635.60	12,712,000.00	4,114,916	47.86%	7.14%
6	RDFOOD	146,500	30.82	4,514,638.20	52.90	7,749,850.00	3,235,212	71.66%	3.75%
	Sector Total			13,111,722		20,461,850	7,350,128	56.06%	10.90%
	Engineering								
7	SINGERBD	32,112	178.21	5,722,068.35	169.90	5,455,828.80	(266,240)	-4.65%	4.75%
8	GPHISPAT	10,000	47.94	479,440.00	53.00	530,000.00	50,560	10.55%	0.40%
	Sector Total			6,201,508		5,985,829	(215,680)	-3.48%	5.15%
	Telecommunications								
9	BSCCL	62,000	137.17	8,504,752	210.10	13,026,200	4,521,448	53.16%	7.07%
10	GP	27,250	320.69	8,738,771	349.50	9,523,875	785,104	8.98%	7.26%
	Sector Total			17,243,523		22,550,075	5,306,552	30.77%	14.33%
	Ceramics								
11	RAKCERAMIC	150,000	50.31	7,546,946	44.40	6,660,000	(886,946)	-11.75%	6.27%
	Sector Total			7,546,946		6,660,000	(886,946)	-11.75%	6.27%
	Cement								0.00%
12	CONFIDCEM	56,750	134.18	7,614,468	121.90	6,917,825	(696,643)	-9.15%	6.33%
	Sector Total	56,750		7,614,468		6,917,825	(696,643)	-9.15%	6.33%
	Sub-Total			72,511,785		94,881,182	22,369,396	30.85%	60.26%
	C. Listed Bonds/Debenture/Islamic Securities								
13	BEXGSUKUK	50,000	100.00	5,000,000	100.00	5,000,000	-	0.00%	4.15%
14	IBBL2PBOND	399	5,000.00	1,995,000	5000.00	1,995,000	-	0.00%	1.66%
	Sub-Total			6,995,000		6,995,000	-	0.00%	5.81%



Name of Asset Manager: Assurance Asset Management Limited

Name of the Mutual Fund: AAML Unit Fund

Portfolio as at December 31, 2021

	D. Other Listed Securities								
	Listed SME								
15	ORYZAAGRO	5,449	10.00	54,490	10.40	56,670	2,180	4.00%	0.05%
16	MASTERAGRO	5,330	10.00	53,300	9.60	51,168	(2,132)	-4.00%	0.04%
17	MOSTFAMETAL	4,902	10.00	49,020	10.70	52,451	3,431	7.00%	0.04%
18	KFL	19,665	10.00	196,650	10.00	196,650	-	0.00%	0.16%
19	NIALCO	5,580	10.00	55,800	23.60	131,688	75,888	136.00%	0.05%
				409,260		488,627	79,367	19.39%	0.34%
	Investment in the IPO shares of								0.00%
20	UNIONINS	9,351	10	93,510	10.00	93,510	-	0.00%	0.08%
21	UNIONBANK	2,140,000	10	21,400,000	10.00	21,400,000	-	0.00%	17.78%
22	BDTHAIFOOD	63,750	10	637,500	10.00	637,500	-	0.00%	0.53%
	Sub-Total			22,131,010		22,131,010	-	0.00%	18.39%
	Grand Total of Capital Market Securities (Listed)			102,047,055		124,495,819	22,448,763	22.00%	84.80%
	II. Investment in Capital Market Securities (Non-Listed)								
	A. Open-End Mutual Funds								
23	CWT Opportunities Fund	300,000	10.00	3,000,000	10.28	3,084,000	84,000	2.80%	2.49%
	Sub-Total			3,000,000		3,084,000	84,000	2.80%	2.49%
	B. Pre-IPO Placement Shares								
24	IOL	200,000	29.00	5,800,000	29.00	5,800,000	-	0.00%	4.82%
	Sub-Total			5,800,000		5,800,000	-	0.00%	4.82%
	C. Non-Listed Bond/Debenture/Islamic Securities								
	N/A								
	Sub-Total			-		-	-		
	Grand Total of Capital Market Securities (Non-Listed)			8,800,000		8,884,000	84,000	0.95%	7.31%
	(I+II) Grand Total of Capital Market Investment			110,847,055		133,379,819	22,532,763	20.33%	92.11%



Annex-B

AAML UNIT FUND

For the Period from 1st July 2021 to 31st December, 2021

Sl. No.	Date	Name of the Company	No. of Share	Rate	Sell Amount (Tk)	Cost Rate	Cost Amount (Tk)	Profit/Loss	Selling Commission	Sales excluding Commission	Net Profit/(Loss)
1	7-Jul	BEACONPHAR	14,000	131.00	1,834,000.00	103.76	1,452,581	381,419	3,668	1,830,332.00	377,751
2	13-Jul	SONALILIFE	10,000	81.90	819,000.00	10.00	100,000	719,000	1,638	817,362.00	717,362
3	25-Jul	CONFIDCEM	15,000	142.23	2,133,500.00	134.18	2,012,635	120,865	4,267	2,129,233.00	116,598
4	28-Jul	GRAMEENS2	170,000	19.42	3,301,360.05	13.16	2,236,571	1,064,789	6,603	3,294,757.33	1,058,186
5	3-Aug	SONALILIFE	10,000	69.00	690,000.00	10.00	100,000	590,000	1,380	688,620.00	588,620
6	9-Aug	ROBI	150,000	42.90	6,435,000.00	40.99	6,148,874	286,126	12,870	6,422,130.00	273,256
7	19-Aug	BERGERPBL	1,000	1,764.94	1,764,942.90	1494.31	1,494,313	270,630	3,530	1,761,413.01	267,100
8	22-Aug	BERGERPBL	1,700	1,768.15	3,005,857.50	1494.31	2,540,332	465,525	6,012	2,999,845.79	459,514
9	24-Aug	BEXIMCO	10,000	104.10	1,041,000.00	92.28	922,822	118,178	2,082	1,038,918.00	116,096
10	24-Aug	CONFIDCEM	13,250	151.02	2,001,000.31	134.18	1,777,827	223,173	4,002	1,996,998.31	219,171
11	24-Aug	GP	2,750	367.00	1,009,250.00	320.69	881,894	127,356	2,019	1,007,231.50	125,337
12	24-Aug	SINGERBD	10,750	186.41	2,003,893.00	178.21	1,915,723	88,170	4,008	1,999,885.21	84,163
13	24-Aug	SQURPHARMA	11,000	229.95	2,529,470.41	213.30	2,346,300	183,170	5,059	2,524,411.46	178,111
14	16-Sep	BEXIMCO	40,000	130.25	5,210,000.00	92.28	3,691,288	1,518,712	10,420	5,199,580.00	1,508,292
15	27-Sep	BXPHERMA	30,000	239.86	7,195,685.40	185.06	5,551,781	1,643,904	14,391	7,181,294.03	1,629,513
16	28-Sep	BEACONPHAR	5,000	209.97	1,049,831.00	107.27	536,338	513,493	2,100	1,047,731.34	511,394
17	29-Sep	BEACONPHAR	5,000	214.59	1,072,925.00	107.27	536,338	536,587	2,146	1,070,779.15	534,442
18	11-Nov	GPHISPAT	50,000	66.64	3,332,067.10	52.74	2,636,920	695,147	6,664	3,325,402.97	688,483
19	17-Nov	MERCANBANK	200,000	19.00	3,800,000.00	17.94	3,587,160	212,840	7,600	3,792,400.00	205,240
20	1-Dec	ACMEPL	29,703	37.20	1,104,951.60	10.00	297,030	807,922	2,210	1,102,741.70	805,712
21	2-Dec	SKICL	17,978	65.50	1,177,559.00	10.00	179,780	997,779	2,355	1,175,203.88	995,424
22	14-Dec	GPHISPAT	50,000	54.23	2,711,637.30	47.94	2,397,200	314,437	5,423	2,706,214.03	309,014
23	14-Dec	RDFOOD	28,500	52.50	1,496,250.00	30.82	878,274	617,976	2,993	1,493,257.50	614,983
24	15-Dec	GPHISPAT	50,000	54.26	2,713,100.00	47.94	2,397,200	315,900	5,426	2,707,673.80	310,474
25	20-Dec	NCCBANK	200,000	14.91	2,981,178.80	16.76	3,351,690	(370,511)	5,962	2,975,216.44	(376,474)
26	23-Dec	ACI	5,200	290.59	1,511,074.40	282.87	1,470,937	40,137	3,022	1,508,052.25	37,115
27	27-Dec	BEACONPHAR	15,000	238.00	3,570,000.00	107.27	1,609,013	1,960,987	7,140	3,562,860.00	1,953,847
28	28-Dec	SQURPHARMA	8,211	215.80	1,771,933.80	213.30	1,751,406	20,528	3,544	1,768,389.93	16,984
		Grand Total			69,266,468		54,802,227	14,464,240	138,533	69,127,935	14,325,707



Annex-C
AAML UNIT FUND

For the Period from 1st July 2021 to 31st December, 2021

Opening Balance
For the period

222,103

	No. of Shares	Record Date	Dividend/Share	Total Dividend	Received	Receivable
GP	30,000	9-Aug	12.5	375,000	375,000.00	-
BERGERPBL	2,700	16-Aug	37.5	101,250	101,250.00	-
SQURPHARMA	23,000	22-Nov	6	138,000		138,000
BXPHERMA	20,000	22-Nov	3.5	70,000		70,000
ACI	20,000	18-Nov	6.5	130,000		130,000
BATBC	20,000	16-Nov	12.5	250,000	250,000	-
GPHISPAT	100,000	22-Nov	2	200,000		200,000
BSCCL	62,000	11-Nov	3.7	229,400		229,400
CONFIDCEM	56,750	23-Nov	2.5	141,875		141,875
Total for the period				1,635,525	726,250	909,275

