AAML UNIT FUND Statement of Financial Position (Unaudited) As on December 31, 2023

Particulars	Note	Amount in Taka 31-Dec-23	Amount In Taka 30-Jun-23
Assets			
Investment in Securities at mark	et price Annex-A	155,249,030	160,590,076
Accounts Receivable	3	1,353,492	-
Advance Deposits and Prepayme	ents 4	865,625	1,015,877
Cash and Cash Equivalents	5	6,982,235	5,942,510
Preliminary and Issue Expenses	6	455,379	545,558
Total Assets		164,905,762	168,094,021
Equity and Liabilities			
Unit Capital	8	117,728,000	115,095,700
Unit premium reserve	9	30,955,342	29,912,654
Dividend Equalization Reserve		10,645,878	10,645,878
Retained Earnings	12	3,771,078	10,529,809
Total Equity		163,100,298	166,184,041
Liabilities			
Accounts Payable	7	1,805,463	1,909,980
Total Liabilities		1,805,463	1,909,980
Total Equity and Liabilities		164,905,762	168,094,021
Net Asset Value (NAV) Per Unit	t i		
Net Asset at Market Price		163,100,298	166,184,041
No. of Units		11,772,800	11,509,570
NAV per unit at Market Price		13.85	14.44
Unrealized Gain		(5,457,082)	(7,488,798) 173,672,839
Net Asset Value at Cost Price		168,557,380 14.32	175,672,639
NAV per unit at Cost Price		14.32	23.03

Head of Accounts & Operations
Assurance Asset Management Limited

Member Secretary
Trustee (Investment Corporation of Bangladesh)

Managing Divector Assurance Asset Management Limited

Chairman

Trustee (Investment Corporation of Bangladesh)

AAML UNIT FUND Statement of Comprehensive Income (Unaudited) For the period ended on December 31, 2023

Particulars Note	Amount in Taka 1st October 2023 to 31-Dec-23	Amount in Taka 1st October 2022 to 31-Dec-22	Amount in Taka 1st July 2023 to 31-Dec-23	Amount in Taka 1st July 2022 to 31-Dec-22
Income			02000	31-060-22
Capital Gain/(Loss) on sale Annex-I	8 (2			
Dividend Income Annex	(4,520,001)	1,131,890	(3,720,912)	7,512,403
Interest Income 13	1,432,032	895,365	2,592,961	1,435,990
13	305,659	168,135	327,332	168,135
	(790,570)	2,195,390	(800,619)	9,116,528
Less: Expenditure				
Management Fee	853,679	070 111		
Trustee fee	59,454	978,414	1,738,529	1,895,713
Custodian Fee	(0)	68,603	121,092	132,726
CDBL Charge	4,159	11,479	74,409	161,888
Annual Fee	39,636	45,736	39,357	***************************************
Audit Fee	11,216	5,096	80,728	88,484
	1 22,230	5,030	22,811	10,082
Newspaper publication &	1 11			
Advertisment expense	48,500		48,500	
Bank Charges	345	50,690	690	46,000
CDS Connection Fee	6,300	9,450	15,750	51,685
Bidding Fees & Excise duties	3,000	11,000	3,000	18,900
Bangladesh Academy for	1	,	3,000	22,000
Securities Markets	_ []	_ 1		
Amortization of		- 1	-	-
preliminary and issue	44 343	45.224	00.470	
	1,070,629	46,334	90,179	91,673
Operating Expense	1,070,629	1,226,804	2,235,043	2,519,153
Net Profit/ (Loss) before Provision	n (1,861,199)	968,587	(3,035,662)	6,597,376
(Provision)/write back of	4.642.267		2.021.716	
provision against	1,612,367		2,031,716	•
fall in value of securities				
Control of the contro				
Provision for dividend				
equalization reserve				
Net Profit/ (Loss) for the	(248,832)	968,587	(1,003,946)	6,597,376
services with during the period	d (0.02)	0.08	(0.09)	0.57
Earnings per unit during the period	10.027			

Head of Accounts & Operations
Assurance Asset Management Limited

Member Secretary

Trustee (Investment Corporation of Bangladesh)

Managing Director
Assurance Asset Management Limited

Chairman

Trustee (Investment Corporation of Bangladesh)



AAML UNIT FUND Statement of Changes in Equity (Unaudited) For the period ended on December 31, 2023

	Unit Capital	t Capital Unit Premium Dividend Equalization Reserve		Retained earnings	Total Equity	
	BDT	BDT	BDT	BOT	BDT	
alance as on 1st July, 2023	115,095,700	29,912,654	10,645,878	10,529,809	166,184,041	
Adjustment in opening balance						
Unit repurchased	(137,930	(54,344)			(192,274	
Unit Sold	2,770,230	1,097,032			3,867,262	
Net Profit/ (Loss) for the period				(1,003,946)		
Unrealized gain (Loss) for the pe	riod			1,,555,510)		
Provision for unrealized loss					-	
Provision reversal						
Dividend paid during the period				(5,754,785)		
Balance as at December 31, 202	23 117,728,00	30,955,342	10,645,878			

AAML Unit Fund Statement of Changes in Equity For the year ended on June 30, 2023

Particulars	Unit Capital	Unit Premium	Unrealized gain/(loss)	Dividend Equalization Reserve	Retained earnings	Total Equity
	BDT	BDT	BDT	BDT	BDT	8DT
Balance as on July 01, 2022	104,596,560	24,570,917	10,142,108	10,645,878	29,172,379	179,127,842
Adjustment to Opening balance					(192,672)	(192,672)
Unit repurchased	(1,053,400)	(555,156)			(1,608,556)
Unit Sold	11,552,540	5,896,892				17,449,432
Net Profit/ (Loss) for the period					377,483	377,483
Unrealized gain/(loss) for the per	riod		(17,630,906	5)		(17,630,906
Provision for unrealized loss						7,488,798
Dividend paid during the period					(18,827,381)	(18,827,381
Balance as at June 30, 2023	115,095,700	29,912,654	(7,488,79	8) 10,645,878	10,529,809	166,184,041

Head of Accounts & Operations
Assurance Asset Management Limited

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KAMZENZAR CAMP

Trustee (Investment Corporation of Bangladesh)

Assurance Asset Management Limited

Chairman

Trustee (Investment Corporation of Bangladesh)

AAML UNIT FUND Statement of Cash Flow (Unaudited) For the period ended on December 31, 2023

	Amount In Taka 1st October 2023 to 31st December, 2023	Amount in Taka 1st October 2022 to 31st December, 2022	Amount in Taka 1st July 2023 to 31st December, 2023	Amount in Taka 1st July 2022 to 31st
	2023	315t December, 2022	313t December, 2023	December, 2022
A. Cash Flows from Operating				
Activities				
Capital Gain received	(2,528,861)	1,131,890	(3,720,912)	7,512,403
Interest income received	49,832	168,135	49,832	168,135
Dividend income received	356,640	653,047	1,516,969	1,193,672
Operating Expense Paid	(1,872,911)	(999,018)	(2,047,563)	(2,992,371)
Tax Paid	(37,692)	(123,177)	(51,567)	(191,302)
	(4,032,991)	830,877	(4,253,241)	5,690,537
B. Cash Flow from Investing				
Activities				
Activities [
lavoretenantia Conta III.	(14,881,911)	(59,191,794)	(29,046,163)	(151,736,232)
Investment in Capital Market	(- /202/211)	(55,151,754)	(23,040,103)	(131,730,232)
Investment realized from	10.070.076			
Capital Market	19,079,826	33,874,895	36,418,926	96,228,347
	4,197,915	(25,316,899)	7,372,763	(55,507,885)
C. Cash Flows from Financing				
Activities				
Activities				
Ex Exp	0		3,867,262	17 240 424
Proceed from issuance of units			3,007,202	17,249,434
0.0.0.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1	(0)	(728,533)	(192,274)	(728,533)
Outflow for repurchase of units Dividend paid during the period		1	1	
bividend paid daring the period	(0)	(728,533)	(5,754,785)	(18,827,381)
	(0)	(1.20,555)	(2,015,151)	(2,300,480)
D. Net Cash flow from all				
activitieds (A+B+C)	164,924	(25,214,555)	1,039,725	(52,123,828)
E. Opening Cash & Cash				
	6,817,310	27422951	5,942,510	54,332,225
equivalents			18 18	
F. Closing Cash & Cash	6,982,235	2,208,396	6,982,235	2,208,397
equivalents (D+E)	0,362,233	2,200,330	0,302,233	2,200,337
Net Operating Cash Flow per	(0.34)	0.07	(0.36)	0.49
unit during the period	(0.54)	5.67	(0.50)	0.43
CONTRACTOR STATE OF THE PARTY O				_

Head of Accounts & Operations Assurance Asset Management Limited

Member Secretary
Trustee (Investment Corporation of Bangladesh)

Managing Director Assurance Asset Management Limited

Chairman
Trustee (Investment Corporation of Bangladesh)

AAML UNIT FUND As On December 31, 2023

1 Investment in Securities at market price	31.12.2023	30.06.2023
Cost of Investment	155,249,030	160,590,076
Unrealized gain/(Loss)	160,706,112	168,078,874
Officanzed Banif (Coss)	(5,457,082)	(7,488,798)
2 Changes of Fair Value of Investment	2,031,716	(17,630,906)
Opening Balance of Unrealised Gain/(Loss)	(7,488,798)	10,142,108
Closing Banalce of Unrealised Gain/(Loss)	(5,457,082)	(7,488,798)
3 Accounts receivable	1,353,492	
Dividend Receivables	1,075,992	
Profit/interest receivable from BEXGSUKUK	277,500	
4 Advance, Deposits and Prepayments	865,625	1,015,877
Advance to BSEC as Annual Fee	57,111	137,839
Advance to ICB as Trustee Fee	27,539	148,631
Advance Income Tax	780,974	729,407
5 Cash & Cash Equivalents	6,982,235	5,942,510
Cash at BRAC Bank Current Account	6,982,235	5,942,510
6 Preliminary and issue expenses	455,379	545,558
Opening balance	545,558	727,410
Less: Amortized during the period	90,179	181,852
7 Accounts Payable	1,805,463	1,909,980
Management Fee	1,738,529	1,813,147
Audit Fee	45,811	1,015,147
Custodian Fee	9,996	69,000
CDBL Fee	-	20,212
CDS Connection Fee	5,100	3,600
Payable to Unit Holder-Sahina	2	2
Payable to Unit Holder-Mahidur	2	
Payable to unit holder during CIP distribution	64	
Publication and other expenses	5,960	4,020
8 Capital Fund	117,728,000	115,095,700
Opening Balance	115,095,700	104,596,560
New Subscription	2,770,230	11,552,540
Units Surrendered	(137,930)	(1,053,400)



AAML UNIT FUND As On December 31, 2023

9 Unit Premium Reserve	30,955,342	29,912,654
Opening Balance	29,912,654	24,570,917
Gain on repurchase of Units	25,522,65	21,370,317
Gain on sale of units	1,097,032	5,896,892
Loss on repurchase of Units	(54,344)	(555,156)
Loss on Sale on Units	-	(000,200)
10 Provision Against Marketable Investments	(F 4F7 002)	/7 400 700l
Opening Balance	(5,457,082)	(7,488,798)
(Addition)/Write back during the period	(7,488,798)	
Reversal of provision	2,031,716	(7,488,798)
11 Didded E. C. C.		
11 Dividend Equalization Reserve	10,645,878	10,645,878
Opening Balance	10,645,878	10,645,878
Addition during the year	•	-
12 Retained Earnings	3,771,078	10,529,809
Opening Balance	10,529,809	28,979,707
Add/(Less): Net Profit/ (Loss) during the period Dividend payable	(1,003,946)	377,483
Add/ (Less): Dividend paid for the period	(5,754,785)	(18,827,381)
13 Interest Income	327,332	198,436
Profit from BEXGSUKUM	277,500	
Interest from Current A/c of BRAC Bank	49,832	198,436
14 Net Asset Value (NAV) per unit at Cost Price		
Total Asset Value at Market Price	164,905,762	168,094,020
Add/ (Less): Unrealized Capital Loss/(gain)	5,457,082	7,488,798
Less: Current Liabilities	(1,805,463)	(1,909,979)
Total Net Asset Value at Cost Price-A	168,557,381	173,672,838
Number of Units-B	11,771,218	11,509,570
NAV per unit at Cost-A/B	14.32	15.09
15 Net Asset Value (NAV) per unit at market price		
Total Net Asset Value at cost price	168,557,381	173,672,838
Unrealized Capital gain/(Loss)	(5,457,082)	(7,488,798)
Total Net Asset Value at market price	163,100,299	166,184,041
Number of Units	11,772,800	11,509,570
NAV Per Unit at Market Price-A/B	13.85	14.44
16 Earnings Per Unit for the period		227.402
Net Profit/ (Loss) for the period-A	(1,003,946)	377,483
Number of Units-B	11,771,218	11,509,570 0.03
Earnings Per Unit-A/B	(0.09)	0.03
17 Net Operating Cash Flow per unit during the period		7 500 354
Net Cash inflow/(outflow) from operating activities	(4,253,240.76)	7,598,354 11,509,570
Number of units	11,772,800	0.66
Net Operationg Cash Flow per unit	(0.36)	0.00



Annex-A. AAML Unit Fund Portfolio as at December 31, 2023

L	Investments in Stocks/ Cost Price Market Price			rket Price	1 sinting (ID				
	A. Shares of Listed Companies	No. of shares	Rate	Total	Rate	Total	Appreciation/(D iminution) in the Market Value/Fair Value of Investments	% of Gain/(Loss) In terms of cost	% of Total Investments
-	Pharmaceuticals & Chemicals						(366,532)	-4.18%	5.24%
1	SQURPHARMA	40,000	219.47	8,778,532	210.30	8,412,000.00	(1,280,233)		1.71%
2	ORIONPHARM	20,000	143.61	2,872,233	79.60		(6,940		
3	ACMEPL	132,748	35.45	4,706,219	35.40	4,699,279.20	7,472,713		+
4	BEACONPHAR	88,700	160.75	14,258,787	245.00		5,819,008		
	Sector Total			30,615,771		36,434,779	3,013,000		
	Fuel & Power				50.10	5,240,000.00	(683,694	-11.54%	3.53%
5	POWERGRID	100,000	59.24	5,923,694				1	
6	DOREENPWR	145,600	70.96	10,331,245	61.00	14,121,600			-
	Sector Total			16,254,939	-	14,121,000	(2,250,500	1	
	Bank				11.70	3,224,812.50	(1,148,818	-26.279	6 2.61%
7	SIBL	275,625	15.87	4,373,630					
8	GIB	1,578,221	9.52	15,030,680	-	16,797,513	- immediate		
-	Sector Total			19,404,310		10,737,313	12,000,13.	1	0.00%
	Textile			647.025	26.50	616,602.00	(1,23)	31	0.37%
9	ACFL	23,268	26.55			616,602			6 0.37%
-	Sector Total			617,835	-	610,002	12,23	7	
-	Engineering		470.04	F 722 069	151.90	4,877,812.80	(844,25	6) -14.75	% 3.41%
10	SINGERBD	32,112					1		
11	NAHEEACP	30,001	65.13		-	6,836,878			
	Sector Total			7,676,033	-	0,030,070	(033,13	3) -20.33	74
	Telecommunications		100.51	7.004.463	218.9	8,646,550	762,08	8 9.67	% 4.70%
12	BSCCL	39,500							
-	ROBI	622							
	GP	27,250	320.69		-	-			
	Sector Total			16,641,743	5	16,475,06	0 1100,03	-1.00	3.52
-	Ceramics		50.04	5007.55	42.0	F 149.00	0 /000 55	7) -14.73	3.60%
15	RAKCERAMIC	120,000	50.31	The state of the s					
10	Sector Total			6,037,557	/	5,148,00	0 (889,55	-14./3	3.007
-	Insurance					5 5000 71	1411 2	23) -5.63	2% 4.379
16	PRIMEINSUR	83,439		The second secon	-				
	SUNLIFEINS	9,600	71.43						
-/	Sector Total	110		8,005,69	8	7,416,58	(589,1	08) -7.3	
	Tannery				74				0.009



Annex-A AAML Unit Fund Portfolio as at December 31, 2023

1	8 FORTUNE	36,632	75.43	2,763,195	75.70	2.773,042	9,848	0.36%	1.65%
Г	Sector Total	36,632	75.43	2,763,195	73.70	2,773,042	9,848	0.36%	1.65%
	Cement	30,032	75.43	2,703,195		2,110,01			
1	CONFIDCEM	59,587	127.79	7,614,468	89.00	5,303,243	(2,311,225)	-30.35%	4.54%
-	LHBL	35,000	81.13	2,839,668	69.30	2,425,500	(414,168)	-14.59%	1.69%
	Sector Total	33,000	01.13	10,454,136	03.20	7,728,743	(2,725,393)	-26.07%	6.23%
	Miscellaneous			10,454,150	-	7,7-0,7			
2	BEXIMCO	135,400	121.98	16,637,957	115.60	15,767,840	(870,117)	-5.23%	9.92%
-	Sector Total	130,400	121.50	16,637,957	, 113.00	15,767,840	(870,117)	-5.23%	9.92%
	IT			10,037,937		23) , .			
27	EGEN	247,477	45.16	11,175,189	45.20	11,185,960	10,771	0.10%	6.66%
_	ITC	20,000	41.28	825,648	37.00	740,000	(85,648)	-10.37%	0.49%
die se	Sector Total	20,000	41.20	12,000,837	37100	11,925,960	(85,648)	-0.71%	7.16%
	Sub-Total			147,110,012		142,042,607	(5,078,176)	-3.45%	87.73%
-	C. Listed Bonds/Debenture/Islan	nic Securities		147,110,012					
24	BEXGSUKUK	50,000	100.00	5,000,000	85.00	4,250,000	(750,000)	-15.00%	2.98%
_	IBBL2PBOND	399	5,000.00	1,995,000	5000.00	1,995,000	-	0.00%	1.19%
20	Sub-Total	333	3,000.00	6,995,000		6,245,000	(750,000)	-10.72%	4.17%
_	D. Other Listed Securities			0,550,000					0.00%
	Listed SME								
26	MKFOOTWEAR	9,031	10.00	90,310	48.50	438,004	347,694	385.00%	0.05%
_	AOPLC	3,079	10.00	30,790	17.60	54,190	23,400	76.00%	0.02%
21	Sector Total	5,0,0		121,100		492,194	371,094	306.44%	0.07%
_	Investment in the IPO shares of								
_	SICL SICL	68,000	10.00	680,000	10.00	680,000	- 1	0.00%	0.41%
	Sub-Total			680,000		680,000	-	0.00%	0.41%
-	Grand Total of Capital Market Se	curities (Lister	1)	154,906,112		149,459,801	(5,457,082)	-3.52%	92.38%
-	II. Investment in Capital Market S	ecurities (Nor	-Listed)						
-	II. Investment in Capital Warket								
$\overline{}$	B. Pre-IPO Placement Shares	200,000	29.00	5,800,000	29.00	5,800,000	-	0.00%	3.46%
	IOL			5,800,000	7	5,800,000	-	0.00%	3.46%
4	Sub-Total Grand Total of Capital Market Sec	urities (Non-L	isted)	5,800,000		5,800,000		0.00%	3.46%
4	Grand Total of Capital Market Set					-,,		0.3070	2.40/4
1	Land Control Marks	at Investment		160,706,112		155,259,801	(5,457,082)	-3.40%	95.84%
	I+II) Grand Total of Capital Marke				7		[3,431,002]	-3.4076	33.04/0



Annex-B AAML UNIT FUND Statement of Capital gain/(Loss) For the period ended on December 31, 2023

Name of the Company	Number of Shares	Net Profit/(Loss)
ACFL	248,746	(663,894
ACMEPL	78,982	(285,605
BEACONPHAR	6,900	430,559
BEXIMCO	9,724	(172,000
BSCCL	2,500	(17
GLDNJMF	124,682	184,409
NAHEEACP	20,000	(128,952
PRIMEINSUR	67,751	(819,899
QUASEMIND	75,005	(414,103
RENATA	5,332	(430,065
	20,000	(56,268
ROBI	29,848	(102,349
SUMITPOWER	53,000	(1,262,729
SUNLIFEINS		(3,720,912



Annex-C AAML UNIT FUND For the period ended on December 31, 2023

0	pening	ba	lance
	PCIIIIE	, Da	MAIL

Opening balance					TDS	Net Dividend	Received	Receivable
Name of the Company	Number of sha	Record Date	dividend/share	Total Dividend	103	45	44.50	•
CONFIDCEM				45	•	751,534	751,534.00	•
GIB	1,503,068	5/30/2023	0.5	751,534	-	263,625	263,625.00	•
BEXGSUKUK	50,000	22-Jun	5.55	277,500	13,875	131,250	131,250.00	
SIBL	262,500	5-Jun	0.5	131,250			145,190.00	
PRIMEINSUR	145,190	30-Jul		145,190		145,190	171,232.50	-
BSCCL	39,500	20-Sep		201,450	30,218	171,233	10,000.25	
	40,001	22-Oct		10,000		10,000.25	10,000.23	420,000
NAHEEACP	40,000	16-Nov	40.5	420,000		420,000.00		20,000
SQURPHARMA	20,000	15-Nov	-	20,000		20,000.00		141,920
ITC		16-Nov	1.0	141,920		141,920.00		100,000
BEACONPHAR	88,700	19-Dec	1	100,000		100,000.00		
POWERGRID	100,000	2.11	1.1	160,160		160,160.00		160,160
DOREENPWR	145,600	12.11	1	136,400		136,400.00		136,400
BEXIMCO	136,400	0.11-	1	97,512		97,512.00		97,512
EGEN	97,512	8-Nov	-	2,592,961	44,093	2,548,868	1,472,876	1,075,992
Total for the period								

