

Alliance Sandhani Life Unit Fund

Asset Manager: Alliance Capital Asset Management Limited

Sima Blossom (10th Floor), Plot-390(Old) 03(New), Road-27(Old) 16(New), Dhanmondi C/A, Dhaka-1209

In terms of Rule 73 of the Securities and Exchange Commission (Mutual Fund) Rule 2001, the abridged version of Un-Audited Half Yearly Financial Statements of the Alliance Sandhani Life Unit Fund for the period ended 31st December 2021 is appended below:

Half Yearly Statement of Financial Position (Un-audited) as at 31 December 2021

	Amount in Taka	
	31.12.2021	30.06.2021
Assets		
Investments at market price	154,120,264	233,926,355
Investment in term deposit (FDR)	11,054,356	11,054,356
Application in IPO	22,131,000	-
Receivable	647,249	9,324,082
Advances and prepayments	522,970	535,684
Cash and cash equivalents	97,239,485	11,609,889
Total Assets	285,715,324	266,450,366
Liabilities & Equity		
Liability		
Custodian fee	71,941	70,839
Asset Management fee	703,037	1,778,313
CDBL Fee	11,637	11,637
Tax Payable	200,152	199,508
VAT Payable	2,700	-
Trustee Fee Payable	175,727	34,077
Audit Fee Payable	-	55,000
Provision for investment in term deposit	11,054,356	11,054,356
Dividend payable-unclaimed	12,774	12,642
Others Payable	8	-
Total liabilities (a)	12,232,331	13,216,372
Equity		
Unit capital fund	286,502,600	286,974,910
Unit transation reserve	12,783,436	12,719,912
Retained earnings	(25,803,043)	(46,460,827)
Total Equity (b)	273,482,993	253,233,995
Total Liabilities & Equity (a+b)	285,715,324	266,450,366
Net Asset Value (NAV) per unit:		
At cost	10.07	9.08
At market price	9.55	8.82

Half Yearly Statement of Profit or Loss and Other Comprehensive Income (Un-audited)

For the period of 01 July to 31 December 2021

	Amount in Taka	
	01 July 2021 to 31 December 2021	01 July 2020 to 31 December 2020
Income		
Interest income	263,991	881,840
Dividend income	1,176,912	749,357
Net gain/(loss) on sale of investments	58,499,088	(26,032,289)
Total Income (a)	59,939,991	(24,401,093)
Expenses		
Trustee fees	141,649	118,128
Asset management fees	2,874,725	2,530,215
Custodial fees	71,941	50,622
Annual fees	144,780	144,289
Advertisement expense	132,825	50,600
Brokerage commission	877,129	577,740
BO Maintenance charge	1,800	1,050
CDBL fee	71,630	24,044
Bidding fee-IPO	18,000	-
Bank charge and others	25,050	22,005
Total Expenses (b)	4,359,529	3,518,694
Profit/ (loss) before provision c= (a-b)	55,580,462	(27,919,787)
Provision added back / (made) during the year (d)	(7,660,061)	43,624,180
Net profit/(loss) for the period (e=c+d)	47,920,401	15,704,393
Retained earnings brought forward after dividend paid	(73,723,443)	(74,262,349)
Profit available for distribution	(25,803,043)	(58,557,956)
Retained Earnings	(25,803,043)	(58,557,956)
Earnings per unit for the period	1.67	0.55

Notes:

- Investment valuation policy: Closing price or last traded price at DSE and as per BSEC directives.
- NAV: TK 9.55 (at market value) and Tk 10.07 (at cost value) against per unit of Tk.10 each as on 31st December 2021.