Alliance Sandhani Life Unit Fund
Statement of Financial Position
As at June 30, 2025

	Notes	*Amount in BDT*	
		30-Jun-25	*30-Jun-24*
Assets			
Investment in Listed Securities @ Market Price	1.00	129,439,625.10	142,522,674.61
Investment in Term Deposit	2.00	10,945,387.00	10,945,387.00
Other Current Assets	3.00	91,906,752.22	92,254,283.09
Bank Balances	4.00	15,742,555.47	11,952,048.43
Total Assets		**248,034,319.79**	**257,674,393.13**
Equity and Liabilities			
Equity			
Unit Fund Capital	5.00	286,496,760.00	286,496,760.00
Premium Reserve	6.00	12,784,018.86	12,784,018.86
Retained Earnings	7.00	(77,623,776.62)	(62,695,635.40)
Total Equity		**221,657,002.24**	**236,585,143.46**
Liabilities			
Accumulated Provisions for Investments - IL	8.00	10,945,387.00	10,945,387.00
Accrued Expenses	9.00	15,431,930.54	10,143,862.67
Total Liabilities		**26,377,317.54**	**21,089,249.67**
Total Equity and Liabilities		**248,034,319.79**	**257,674,393.13**
Net Asset Value (NAV) Per Unit			
@ Cost Price	10.00	10.50	10.57
@ Market Price	11.00	7.74	8.26

Alliance Sandhani Life Unit Fund
Statement of Profit or Loss
For the 12 Months Period Ended on June 30, 2025

	Notes	*Amount in BDT*			
		01-Jul-24 to 30-Jun-25	*01-Jul-23 to 30-Jun-24*	*31-Mar-25 to 30-Jun-25*	*31-Mar-24 to 30-Jun-24*
Income					
Dividend Income		3,408,922.86	5,574,892.00	2,141,051.40	2,295,327.00
Interest Income		36,503.57	11,402.00	24,646.53	10,751.00
Profit on Sale of Investment		-	-	-	-
Loss on Sale of Investment		-	-	-	-
Premium Income on sale		-	-	-	-
Other Income		-	96,284.00	-	96,289.00
Total Income		**3,445,426.43**	**5,682,578.00**	**2,165,697.93**	**2,402,367.00**
Expense					
Asset Management Fee		(4,932,646.20)	(4,191,881.00)	(1,582,622.54)	(1,368,583.00)
Publication Expense		(101,200.00)	(80,500.00)	(27,600.00)	(30,130.00)
Annual Fee-BSEC		-	-	-	
Annual Fee-CDBL		-	-	-	-
Audit fee		-	-	-	-
Brokerage Commission-GE		-	-	-	-
Bank Charge & Excise Duty		(2,450.26)	(1,445.00)	(1,224.22)	-
BO Maintenance Charge		-	-	-	-
Bidding Fee		-	-	-	-
CDBL Fees-GE		-	-	-	-
Custodial Fee		(67,372.54)	(103,382.00)	(34,724.44)	(627,468.00)
Trustee Fee		(234,444.71)	(203,910.00)	(74,941.57)	(66,239.00)
Total Expense		**(5,338,113.71)**	**(4,581,118.00)**	**(1,721,112.77)**	**(2,092,420.00)**
Profit before Provision for the period		(1,892,687.28)	1,101,460.00	444,585.15	309,947.00
Provisions for Investments		(13,083,049.51)	(19,195,267.00)	(8,579,595.50)	(19,046,667.00)
Net Profit/ (Loss) for the period		**(14,975,736.79)**	**(18,093,807.00)**	**(8,135,010.35)**	**(18,736,720.00)**
Other comprehensive income					
Fair value gain on securities		-	-	-	-
Total comprehensive income		**(14,975,736.79)**	**(18,093,807.00)**	**(8,135,010.35)**	**(18,736,720.00)**
Earning per unit for the period	***12.00***	**(0.52)**	**(0.63)**	**(0.28)**	**(0.65)**

Alliance Sandhani Life Unit Fund
Statement of Changes in Equity
For the 12 Months Period Ended on June 30, 2025

Amount in BDT

Particular	*Unit Fund*	*Unit Transaction Reserve*	*Unrealised Gain*	*Retained Earnings*	*Total Equity*
Balance as at June 30, 2023	286,496,760.00	12,784,019.00	-	(25,610,413.00)	***273,670,366.00***
Units Sold	-				-
Units Repurchased	-				-
Profit on Units Sold, Net		-			-
Unrealised Gain During the Period			-		-
Net Profit for the Period				(18,093,807.00)	***(18,093,807.00)***
Dividend Paid				-	-
Balance as at June 30, 2024	**286,496,760.00**	**12,784,019.00**	**-**	**(43,704,220.00)**	**255,576,559.00**
Balance as at June 30, 2024	286,496,760.00	12,784,018.86	-	(62,695,635.40)	***236,585,143.46***
Units sold	-				-
Units Repurchased	-				-
Profit on Units Sold, Net		-			-
Unrealised Gain During the Period			-		-
Adjustment (Custodial Fees)				47,595.58	***47,595.58***
Net Profit for the Period				(14,975,736.79)	***(14,975,736.79)***
Dividend Paid				-	-
Balance as at June 30, 2025	**286,496,760.00**	**12,784,018.86**	**-**	**(77,623,776.62)**	**221,657,002.24**

Alliance Sandhani Life Unit Fund
Statement of Profit or Loss
For the 12 Months Period Ended on June 30, 2025

	Amount in BDT	
	01-Jul-24 to 30-Jun-25	***01-Jul-23 to 30-Jun-24***
A. Cash flows from operating activities:		
Dividend received	3,791,454.84	4,349,083.00
Interest received	1,502.46	650.00
Payment for expenses	(5,338,113.71)	(4,581,117.00)
(Increase)/decrease in Adv.Deposit & Prepayment	-	(155,105.00)
Increase/(decrease) in Accrued Expenses	5,288,067.87	4,579,671.00
Non-Cash Adjustment (Custodial Fees Payable)	47,595.58	96,284.00
Net cash (used in) / flows from operating activities	3,790,507.04	4,289,466.00
B. Cash flows from investing activities:		
(Increase)/Decrease in Investment in listed securities	-	-
(Increase)/Decrease in Receivable/Balance in Broker	-	-
Net cash (used in) / flows from investing activities	-	-
C. Cash flows from financing activities:		
Units sold during the period	-	-
Units Repurchased during the period	-	-
Dividend Paid	-	-
Unit premium, net	-	-
Net cash flows from / (used in) financing activities	-	-
Net cash flows / (used) during the year D = (A+B+C)	**3,790,507.04**	**4,289,466.00**
Cash and cash equivalents - at the beginning of the year (E)	11,952,048.43	4,963,178.00
Cash and cash equivalents - at the end of the year (D+E)	**15,742,555.47**	**9,252,644.00**
Net operating cash flows per unit	**0.13**	**0.15**

Alliance Sandhani Life Unit Fund
Notes to Financial Statements
As at June 30, 2025

	Amount in BDT	
	30-Jun-25	***30-Jun-24***

1.00 Investment in Listed Securities @ Market Price

Investment in Listed Securities	208,737,102.66	208,737,102.66
Accumulated Provisions for Investments	(79,297,477.56)	(66,214,428.05)
	129,439,625.10	**142,522,674.61**

2.00 Investment in TDR

Investment in Term Deposit	10,945,387.00	10,945,387.00
	10,945,387.00	**10,945,387.00**

3.00 Other current assets

Advance Income Tax	875,180.44	875,180.44
Advance Annual Fee to BSEC	-	-
Advance Annual Fee to CDBL	-	-
Advance Payment	-	-
Advance To Vendor	-	-
Advance Asset Management Fee	-	-
Dividend Receivable	834,361.17	1,216,893.15
Interest Receivable	35,001.11	-
Receivable-sale of Invest. Mona	1,220.50	1,220.50
Receivable-sale of Invest. Meghna	3,330.00	3,330.00
Receivable-000	90,000,000.00	90,000,000.00
Advance trustee Fee	157,659.00	157,659.00
Application In IPO	-	-
	91,906,752.22	**92,254,283.09**

4.00 Cash at Bank

ASLUF-BRAC-4001-IA	14,632,842.08	10,841,387.24
ASLUF-BRAC-4003-OA	906,715.51	906,715.51
ASLUF-BRAC-4004-CA	144,386.08	144,386.08
ASLUF-One Bank-1204-IA	32,652.99	33,051.82
ASLUF-One Bank-1215-CA	-	-
ASLUF-One Bank-1226-OA	25,958.81	26,507.78
Bank Balances	**15,742,555.47**	**11,952,048.43**

5.00 Unit Fund Capital

Opening Balance	286,496,760.00	286,496,760.00
Add: Units Sale	-	-
Less: Units Repurchase	-	-
	286,496,760.00	**286,496,760.00**

6.00 Premium Reserve

Opening Balance	12,784,018.86	12,784,018.86
Add: Premium on Repurchase	-	-
Less: Discount on Sale	-	-
	12,784,018.86	**12,784,018.86**

7.00 Retained earnings

Opening Balance	(62,695,635.40)	(25,505,421.40)
Adjustment (Custodial Fees)	47,595.58	-
Add: Profit/(Loss) During the Period	(14,975,736.79)	(37,190,214.00)
Less: Dividend Paid During the Period	-	-
	(77,623,776.62)	**(62,695,635.40)**

8.00 Accumulated Provisions IL (TDR)

Accumulated Provisions for Investments - IL	10,945,387.00	10,945,387.00
	10,945,387.00	**10,945,387.00**

9.00 Accrued expenses

Asset Management Fee Payable	13,845,197.52	8,912,551.32
Trusteeship Fee Payable	772,540.69	538,095.98
Custodial Fees Payable	208,475.95	188,698.99
Annual Fee-BSEC	-	-
Annual Fee-CDBL	-	-
Audit Fee Payable	80,500.00	80,500.00
CDBL Charge Payable	11,702.00	11,702.00
Dividend Payable	12,774.05	12,774.05
Payable to ACAML(FE)	64,920.00	49,920.00
Payable to Financial Express	226,500.00	140,300.00
Payable to Unit Holders	-	-
Payable for IPO	8.00	8.00
VAT Payable	7,800.00	7,800.00
TDS Payable	201,512.34	201,512.34
	15,431,930.54	**10,143,862.67**

10.00 Net Asset Value (NAV) @ Cost Price

Total Assets @ Cost Price	316,386,410.35	312,943,434.18
Less: Total Liabilities	(15,431,930.54)	(10,143,862.67)
	300,954,479.80	**302,799,571.51**
Net Asset Value (BDT)	300,954,479.80	302,799,571.51
Number of Units (Units)	28,649,676	28,649,676
NAV Per Unit (BDT/Share)	**10.50**	**10.57**

11.00 Net Asset Value (NAV) @ Market Price

Total Assets @ Market Price	237,088,932.79	246,729,006.13
Less: Total Liabilities	(15,431,930.54)	(10,143,862.67)
	221,657,002.24	**236,585,143.46**
Net Asset Value (BDT)	221,657,002.24	236,585,143.46
Number of Units (Units)	28,649,676	28,649,676
NAV Per Unit (BDT/Share)	**7.74**	**8.26**

12.00 EPS per unit for the period (BDT)

Net Profit/ (Loss) for the period	(14,975,736.79)	(37,190,214.00)
Number of Units (Units)	28,649,676	28,649,676
EPS per unit for the period (BDT)	**(0.52)**	**(1.30)**