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

	Notes	*Amount in BDT*	
		30-Sep-25	*30-Jun-25*
Assets			
Investment in Listed Securities @ Market Price	1.00	141,632,991.60	129,439,625.10
Investment in Term Deposit	2.00	10,945,387.00	10,945,387.00
Other Current Assets	3.00	91,634,870.35	91,906,752.22
Bank Balances	4.00	16,130,929.01	15,742,555.47
Total Assets		**260,344,177.96**	**248,034,319.79**
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	(66,119,145.98)	(77,632,976.62)
Total Equity		**233,161,632.88**	**221,647,802.24**
Liabilities			
Accumulated Provisions for Investments - IL	8.00	10,945,387.00	10,945,387.00
Accrued Expenses	9.00	16,237,158.07	15,441,130.54
Total Liabilities		**27,182,545.07**	**26,386,517.54**
Total Equity and Liabilities		**260,344,177.96**	**248,034,319.79**
Net Asset Value (NAV) Per Unit			
@ Cost Price	10.00	10.48	10.50
@ Market Price	11.00	8.14	7.74

Alliance Sandhani Life Unit Fund
Statement of Profit or Loss
For the 3 Months Period Ended on September 30, 2025

	Notes	*Amount in BDT*			
		01-Jul-25 to 30-Sep-25	*01-Jul-24 to 30-Sep-24*	*01-Jul-25 to 30-Sep-25*	*01-Jul-24 to 30-Sep-24*
Income					
Dividend Income		75,915.00	85,743.00	75,915.00	85,743.00
Interest Income		20,023.38	15,918.20	20,023.38	15,918.20
Profit on Sale of Investment		-	-	-	-
Loss on Sale of Investment		-	-	-	-
Premium Income on sale		-	-	-	-
Other Income		20,553.29	-	20,553.29	-
Total Income		**116,491.67**	**101,661.20**	**116,491.67**	**101,661.20**
Expense					
Asset Management Fee		(728,449.74)	(1,319,134.00)	(728,449.74)	(1,319,134.00)
Publication Expense		(9,200.00)	(13,800.00)	(9,200.00)	(13,800.00)
Annual Fee-BSEC		-	-	-	-
Annual Fee-CDBL		-	-	-	-
Audit fee		-	-	-	-
Brokerage Commission-GE		-	-	-	-
Bank Charge & Excise Duty		-	-	-	-
BO Maintenance Charge		-	-	-	-
Bidding Fee		-	-	-	-
CDBL Fees-GE		-	-	-	-
Custodial Fee		4,686.53	(31,111.44)	4,686.53	(31,111.44)
Trustee Fee		(63,064.31)	(63,145.00)	(63,064.31)	(63,145.00)
Total Expense		**(796,027.53)**	**(1,427,190.44)**	**(796,027.53)**	**(1,427,190.44)**
Profit before Provision for the period		(679,535.86)	(1,325,529.23)	(679,535.86)	(1,325,529.23)
Provisions for Investments		12,193,366.50	12,355,599.40	12,193,366.50	12,355,599.40
Net Profit/ (Loss) for the period		**11,513,830.64**	**11,030,070.17**	**11,513,830.64**	**11,030,070.17**
Other comprehensive income					
Fair value gain on securities		-	-	-	-
Total comprehensive income		**11,513,830.64**	**11,030,070.17**	**11,513,830.64**	**11,030,070.17**
Earning per unit for the period	***12.00***	**0.40**	**0.38**	**0.40**	**0.38**

Alliance Sandhani Life Unit Fund
Statement of Changes in Equity
For the 3 Months Period Ended on September 30, 2025

Amount in BDT

Particular	*Unit Fund*	*Unit Transaction Reserve*	*Unrealised Gain*	*Retained Earnings*	*Total Equity*
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			-		-
Net Profit for the Period				11,030,070.17	***11,030,070.17***
Dividend Paid				-	-
Balance as at September 30, 2024	**286,496,760.00**	**12,784,018.86**	**-**	**(51,665,565.24)**	**247,615,213.62**
Balance as at June 30, 2025	286,496,760.00	12,784,018.86	-	(77,632,976.62)	***221,647,802.24***
Units sold	-				-
Units Repurchased	-				-
Profit on Units Sold, Net		-			-
Unrealised Gain During the Period			-		-
Adjustment (Custodial Fees)				-	-
Net Profit for the Period				11,513,830.64	***11,513,830.64***
Dividend Paid				-	-
Balance as at September 30, 2025	**286,496,760.00**	**12,784,018.86**	**-**	**(66,119,145.98)**	**233,161,632.88**

Alliance Sandhani Life Unit Fund
Statement of Profit or Loss
For the 3 Months Period Ended on September 30, 2025

	Amount in BDT	
	01-Jul-25 to 30-Sep-25	***01-Jul-24 to 30-Sep-24***
A. Cash flows from operating activities:		
Dividend received	367,820.25	844,713.38
Interest received	-	-
Payment for expenses	(796,027.53)	(1,427,190.44)
(Increase)/decrease in Adv.Deposit & Prepayment	-	-
Increase/(decrease) in Accrued Expenses	796,027.53	1,427,190.44
Non-Cash Adjustment	20,553.29	-
Net cash (used in) / flows from operating activities	388,373.54	844,713.38
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)	**388,373.54**	**844,713.38**
Cash and cash equivalents - at the beginning of the year (E)	15,742,555.47	11,952,048.43
Cash and cash equivalents - at the end of the year (D+E)	**16,130,929.01**	**12,796,761.81**
Net operating cash flows per unit	**0.01**	**0.03**

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

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

1.00 Investment in Listed Securities @ Market Price

Investment in Listed Securities	208,737,102.66	208,737,102.66
Accumulated Provisions for Investments	(67,104,111.06)	(79,297,477.56)
	141,632,991.60	**129,439,625.10**

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	542,455.92	834,361.17
Interest Receivable	55,024.49	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	-	-
	91,634,870.35	**91,906,752.22**

4.00 Cash at Bank

ASLUF-BRAC-4001-IA	15,000,662.33	14,632,842.08
ASLUF-BRAC-4003-OA	919,085.66	906,715.51
ASLUF-BRAC-4004-CA	152,569.22	144,386.08
ASLUF-One Bank-1204-IA	32,652.99	32,652.99
ASLUF-One Bank-1215-CA	-	-
ASLUF-One Bank-1226-OA	25,958.81	25,958.81
Bank Balances	**16,130,929.01**	**15,742,555.47**

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	(77,632,976.62)	(62,695,635.40)
Adjustment	-	47,595.58
Add: Profit/(Loss) During the Period	11,513,830.64	(14,984,936.79)
Less: Dividend Paid During the Period	-	-
	(66,119,145.98)	**(77,632,976.62)**

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	14,573,647.26	13,845,197.52
Trusteeship Fee Payable	835,605.00	772,540.69
Custodial Fees Payable	203,789.43	208,475.95
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	64,920.00
Payable to Financial Express	244,900.00	235,700.00
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
	16,237,158.07	**15,441,130.54**

10.00 Net Asset Value (NAV) @ Cost Price

Total Assets @ Cost Price	316,502,902.02	316,386,410.35
Less: Total Liabilities	(16,237,158.07)	(15,441,130.54)
	300,265,743.94	**300,945,279.80**

Net Asset Value (BDT)	300,265,743.94	300,945,279.80
Number of Units (Units)	28,649,676	28,649,676
NAV Per Unit (BDT/Share)	**10.48**	**10.50**

11.00 Net Asset Value (NAV) @ Market Price

Total Assets @ Market Price	249,398,790.96	237,088,932.79
Less: Total Liabilities	(16,237,158.07)	(15,441,130.54)
	233,161,632.88	**221,647,802.24**

Net Asset Value (BDT)	233,161,632.88	221,647,802.24
Number of Units (Units)	28,649,676	28,649,676
NAV Per Unit (BDT/Share)	**8.14**	**7.74**

12.00 EPS per unit for the period (BDT)

Net Profit/ (Loss) for the period	11,513,830.64	(14,984,936.79)
Number of Units (Units)	28,649,676	28,649,676
EPS per unit for the period (BDT)	**0.40**	**(0.52)**