
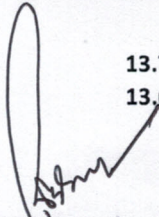
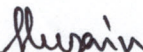
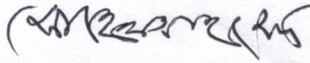


Credence First Shariah Unit Fund

Statement of Financial Position (Un Audited)

As on December 31, 2022

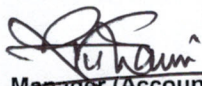
Particulars	Notes	December 31, 2022 Taka	June 30, 2022 Taka
Assets			
Investment in securities at market price	1.00	94,851,848	89,306,804
IPO application	2.00	-	15,000,000
Accounts & other receivable	3.00	915,561	400,984
Advance, deposit and prepayments	4.00	71,730	118,270
Preliminary and issue expense	5.00	1,020,942	1,257,774
Cash and cash equivalents	6.00	21,581,902	14,923,884
Total Assets		118,441,983	121,007,716
Equity and liabilities			
Unit capital fund	7.00	95,583,170	87,532,950
Unit premium reserve	8.00	3,022,542	1,234,978
Retained earnings	9.00	18,460,694	30,755,794
Total		117,066,406	119,523,722
Current Liabilities			
Liability for Expenses	10.00	1,375,577	1,483,994
Total		1,375,577	1,483,994
Total Equity and Liabilities		118,441,983	121,007,716
Net Asset Value (NAV) per Unit			
at Cost	11.00	13.12	13.72
at Market Price	12.00	12.25	13.65
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 45%;">  Manager (Accounts & Operation) For and on behalf of CAML Asset Manager of CFSUF </div> <div style="width: 45%; text-align: right;">  Chairman of Trustee Committee For and on behalf of ICB Trustee of CFSUF </div> </div>			
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 45%;">  Assistant Manager (Equity Research) For and on behalf of CAML Asset Manager of CFSUF </div> <div style="width: 45%; text-align: right;">  Member-Secretary of Trustee Committee For and on behalf of ICB Trustee of CFSUF </div> </div>			

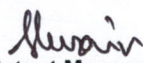
Credence First Shariah Unit Fund

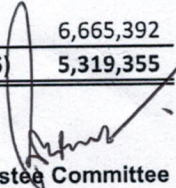
Statement of Profit or Loss and Other Comprehensive Income (Unaudited)

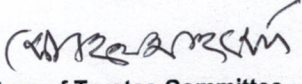
For the period ended July 01, 2022 to December 31, 2022

Particulars	Notes	July 01, 2022 to December 31, 2022	July 01, 2021 to December 31, 2021	October 01, 2022 to December 31, 2022	October 01, 2021 to December 31, 2021
		Taka	Taka	Taka	Taka
Income					
Profit on deposit	14.00	339,205	277,914	216,289	107,816
Gain on sale of marketable securities	15.00	8,583,285	3,599,612	4,917,333	(1,706,992)
Dividend income	16.00	1,801,247	1,903,939	1,297,247	1,255,189
Total Income		10,723,737	5,781,465	6,430,869	(343,987)
Expenditure					
Management fees	17.00	1,263,192	1,310,369	634,917	663,721
Amortization of preliminary and issue expenses	5.00	236,832	236,832	118,416	118,416
Annual subscription fees to BSEC		59,467	40,563	29,729	20,282
CDBL settlement and demat charges		10,159	18,360	7,380	4,230
CDBL fees		13,073	8,377	6,536	4,189
Trustee fees		89,495	76,126	44,964	42,847
Custodian fees		69,799	78,151	35,068	39,728
Brokerage commission		171,968	233,046	60,974	87,789
Audit fees		-	-	-	-
Newspaper publication exp		125,889	102,245	30,425	11,500
IPO application related expenses		11,000	9,000	6,000	9,000
Bank charges and excise duty		74,000	1,102	68,602	348
Total Expenditure		2,124,874	2,114,171	1,043,011	1,002,050
Income before provision for the period		8,598,863	3,667,294	5,387,858	(1,346,037)
(Provision Required)/added back of marketable investment	13.00	(7,764,021)	4,374,600	(7,324,564)	-
Net Profit for The Period after provision		834,842	8,041,894	(1,936,706)	(1,346,037)
Earnings per Unit (EPU)	18.00	0.09	0.93	(0.20)	(0.16)
Other Comprehensive Income					
Unrealised gain		-	6,665,392	-	6,665,392
Total Comprehensive income		834,842	14,707,285	(1,936,706)	5,319,355


Manager (Accounts & Operation)
For and on behalf of CAML
Asset Manager of CFSUF


Assistant Manager (Equity Research)
For and on behalf of CAML
Asset Manager of CFSUF


Chairman of Trustee Committee
For and on behalf of ICB
Trustee of CFSUF


Member-Secretary of Trustee Committee
For and on behalf of ICB
Trustee of CFSUF

Credence First Shariah Unit Fund

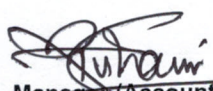
Statement of Changes in Equity (Unaudited)

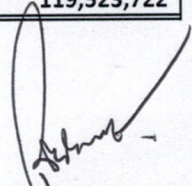
For the period ended December 31, 2022

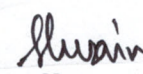
Particulars	Unit Capital	Unit Premium Reserve	Retained Earning	Total Equity
Balance on 01-07-2022	87,532,950	1,234,978	30,755,794	119,523,722
Unit sold during the year	8,050,220	-	-	8,050,220
Unit surrender during the year	-	-	-	-
Premium on sale of unit	-	1,787,564	-	1,787,564
Premium on surrender of unit	-	-	-	-
Dividend paid (2021-2022)	-	-	(13,129,943)	(13,129,943)
Net Profit/(Loss) during the year	-	-	834,842	834,842
Balance as on 31-12-2022	95,583,170	3,022,542	18,460,694	117,066,406

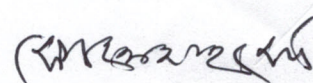
For the year ended June 30, 2022

Particulars	Unit Capital	Unit Premium Reserve	Retained Earning	Total Equity
Balance on 01-07-2021	82,457,100	(694,602)	31,771,886	113,534,384
Unit sold during the year	5,581,650	-	-	5,581,650
Unit surrender during the year	(505,800)	-	-	(505,800)
Premium on sale of unit	-	2,122,558	-	2,122,558
Premium on surrender of unit	-	(192,978)	-	(192,978)
Dividend paid (2020-2021)	-	-	(18,552,848)	(18,552,848)
Net Profit/(Loss) during the year	-	-	17,536,756	17,536,756
Balance as on 30-06-2022	87,532,950	1,234,978	30,755,794	119,523,722


Manager (Accounts & Operation)
For and on behalf of CAML
Asset Manager of CFSUF


Chairman of Trustee Committee
For and on behalf of ICB
Trustee of CFSUF


Assistant Manager (Equity Research)
For and on behalf of CAML
Asset Manager of CFSUF



Member-Secretary of Trustee Committee
For and on behalf of ICB
Trustee of CFSUF

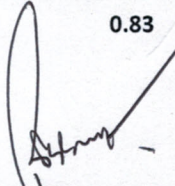
Credence First Shariah Unit Fund

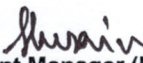
Statement of Cashflow (Unaudited)

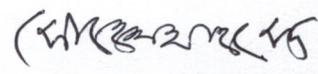
For the period ended July 01, 2022 to December 31, 2022

Particulars	July 01, 2022 to December 31, 2022	July 01, 2021 to December 31, 2021
	Taka	Taka
Cash flows from operating activities		
Collection from Operation & Others	10,209,160	4,665,236
Payment to Suppliers & Others	(9,713,940)	2,534,212
Net cash from operating activities	495,220	7,199,448
Cash flows from investing activities		
Net investment in shares and securities	(5,545,044)	4,775,258
Advance against IPO	15,000,000	(22,037,500)
Unrealised gain	-	6,665,392
Net cash from investing activities	9,454,956	(10,596,851)
Cash flows from financing activities		
Unit Capital Sold	8,050,220	3,923,290
Unit Capital Surrendered	-	-
Premium Received on Unit Sold	1,787,564	1,551,502
Premium Refunded Unit Surrendered	-	-
Dividend Paid	(13,129,943)	(18,552,848)
Net cash from financing activities	(3,292,158)	(13,078,056)
Net cash flows for the period	6,658,018	(16,475,459)
Cash and cash equivalents at the beginning of the period	14,923,884	18,008,080
Cash and cash equivalents at the end of the period	21,581,902	1,532,621
Net operating cash flows per unit	0.05	0.83


 Manager (Accounts & Operation)
 For and on behalf of CAML
 Asset Manager of CFSUF


 Chairman of Trustee Committee
 For and on behalf of ICB
 Trustee of CFSUF


 Assistant Manager (Equity Research)
 For and on behalf of CAML
 Asset Manager of CFSUF


 Member-Secretary of Trustee Committee
 For and on behalf of ICB
 Trustee of CFSUF