

# AIMS FIRST GUARANTEED MUTUAL FUND

## HALF-YEARLY ACCOUNTS 2012(UN-AUDITED)

### STATEMENT OF COMPREHENSIVE INCOME

FROM 01 JULY 2012 TO 31 DECEMBER 2012

	Half-Year ended 31 Dec, 2012	Half-Year ended 31 Dec, 2011
<b>INCOME</b>		
Dividend income	19,061,033	11,085,594
Interest income	39,373,659	41,353,747
Net realized appreciation	50,262,815	6,356,133
<b>Total</b>	<b>108,697,507</b>	<b>58,795,474</b>
<b>EXPENSES</b>		
SEC annual fee	207,250	207,250
Stock exchange listing fee	75,000	341,400
CDBL annual fee	27,638	27,998
Trusteeship fee	100,000	100,000
Management fee	14,549,246	15,260,049
Vat on auditor's fee	-	5,700
Amortization of Issue expense	20,395	20,395
CDBL charge & Custodial fee	692	7,912
Printing & publication expense	42,140	81,540
Bank charge	44,332	79,247
Dividend distribution expense	125,133	287,642
<b>Total</b>	<b>15,191,826</b>	<b>16,419,133</b>
<b>NET PROFIT FOR THE PERIOD</b>	<b>93,505,681</b>	<b>42,376,341</b>
(Balance of profit transferred to equity)		

### STATEMENT OF FINANCIAL POSITION

**AS AT 31 DECEMBER 2012**

	31-Dec-12	30-Jun-12
	Taka	Taka
<b>PROPERTIES AND ASSETS</b>		
<b>Non-current assets</b>		
Investment in primary and non-listed securities	422,322,000	18,750,000
Preliminary & issue expenses	101,975	122,369
<b>Total non-current assets</b>	<b>422,423,975</b>	<b>18,872,369</b>
<b>Current assets</b>		
Marketable investments-at market value	992,242,462	991,269,545
Other receivables	3,753,828	1,474,263
Deposits & prepayments	544,942	648,830
Cash and cash equivalents	379,474,761	737,707,756
<b>Total current assets</b>	<b>1,376,015,993</b>	<b>1,731,100,394</b>
<b>Total assets</b>	<b>1,798,439,968</b>	<b>1,749,972,763</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Unitholders' equity</b>		
Paid-up capital	414,500,000	414,500,000
Investment diminution reserve	264,281,732	239,148,724
Dividend equalization reserve	35,744,612	35,744,612
Unit entitlement premium reserve	850,740,000	850,740,000
Retained earnings	97,255,635	86,207,100
Profit Carried from comprehensive income statement	93,505,681	93,973,535
<b>Total unitholders' equity</b>	<b>1,756,027,661</b>	<b>1,720,313,971</b>
<b>Current liabilities</b>		
Accounts payable	42,412,307	29,658,792
<b>Total current liabilities</b>	<b>42,412,307</b>	<b>29,658,792</b>
<b>Total equity and liabilities</b>	<b>1,798,439,968</b>	<b>1,749,972,763</b>
<b>Net Asset Value (NAV)</b>	<b>1,756,027,661</b>	<b>1,720,313,971</b>

**Notes:** 1. Investment valuation policies are (a) Closing price or last trading price at DSE else CSE is taken (b) Fixed Income Securities valued at face value.

2. NAV: Tk42.36 per unit at Market value and Tk15.46 at cost of Tk10.00 each at Dec '12.

3. Realized Earning Per Unit (EPU) is Tk2.26 for the period.