

# AIMS FIRST GUARANTEED MUTUAL FUND

## HALF-YEARLY ACCOUNTS 2013 (UN-AUDITED)

### STATEMENT OF COMPREHENSIVE INCOME

FROM 01 JULY 2013 TO 31 DECEMBER 2013

	Half-Year ended 31 Dec, 2013	Half-Year ended 31 Dec, 2012
<b>INCOME</b>		
Dividend income	13,904,430	19,061,033
Interest income	49,267,923	39,373,659
Net realized appreciation	57,965,187	50,262,815
<b>Total</b>	<b>121,137,540</b>	<b>108,697,507</b>
<b>EXPENSES</b>		
BSEC annual fee	207,250	207,250
Stock exchanges listing fee	75,000	75,000
CDBL annual fee	27,638	27,638
Trusteeship fee	100,000	100,000
Management fee	16,718,054	14,549,246
Custodial fees and charges	26,395	692
Printing & publication expense	231,068	42,140
Dividend distribution expense	148,955	125,133
Bank charge	40,105	44,332
Amortization of Issue expense	20,395	20,395
<b>Total</b>	<b>17,594,860</b>	<b>15,191,826</b>
<b>NET PROFIT FOR THE PERIOD</b>	<b>103,542,680</b>	<b>93,505,681</b>
(Balance of profit transferred to equity)		

### STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2013

	31-Dec-13 Taka	30-Jun-13 Taka
<b>PROPERTIES AND ASSETS</b>		
<b>Non-current assets</b>		
Investment in primary and non-listed securities	221,030,000	168,750,000
Preliminary & issue expenses	61,185	81,579
<b>Total non-current assets</b>	<b>221,091,185</b>	<b>168,831,579</b>
<b>Current assets</b>		
Marketable investments-at market value	1,015,030,919	996,236,787
Other receivables	5,608,007	38,993,856
Deposits & prepayments	544,942	648,830
Cash and cash equivalents	800,820,935	805,319,984
<b>Total current assets</b>	<b>1,822,004,803</b>	<b>1,841,199,457</b>
<b>Total assets</b>	<b>2,043,095,988</b>	<b>2,010,031,036</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Unitholders' equity</b>		
Paid-up capital	414,500,000	414,500,000
Unit entitlement premium reserve	850,740,000	850,740,000
Dividend equalization reserve	50,000,000	35,744,612
Investment diminution reserve	467,667,759	457,495,032
Retained earnings	104,474,504	97,228,385
Profit Carried from comprehensive income statement	103,542,680	125,126,507
<b>Total unitholders' equity</b>	<b>1,990,924,943</b>	<b>1,980,834,536</b>
<b>Current liabilities</b>		
Accounts payable	52,171,045	29,196,500
<b>Total equity and liabilities</b>	<b>2,043,095,988</b>	<b>2,010,031,036</b>
<b>Net Asset Value (NAV)</b>	<b>1,990,924,943</b>	<b>1,980,834,536</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: Tk48.03 per unit at Market value and Tk16.22 at cost of Tk10.00 each at 31 December 2013.

3. Realized Earning Per Unit (EPU) is Tk2.50 for the period.