

AIMS FIRST GUARANTEED MUTUAL FUND

HALF-YEARLY ACCOUNTS 2010 (UN-AUDITED)

PROFIT & LOSS ACCOUNT

FROM 01 JULY 2010 TO 31 DECEMBER 2010

	Half-Year ended 31 Dec, 2010	Half-Year ended 31 Dec, 2009
INCOME	149,039,527	107,203,896
Dividend Income	3,714,039	2,938,770
Interest Income	3,426,887	1,081,579
Net Realized Appreciation	141,898,601	103,183,547
EXPENSES	10,207,858	6,055,751
SEC Annual Fee	84,000	84,000
Stock Exchange Listing Fees	55,000	55,000
CDBL Annual Fee	27,998	27,998
Trusteeship Fee	100,000	100,000
Management Fee	9,770,350	5,743,818
Auditor's Fee	17,250	-
Custodial Fee	34,354	2,673
Amortization of Issue Expenses	20,395	20,395
CDBL Charges	1,731	9,216
Printing & Publication Expenses	75,600	-
Bank Charges	21,179	12,650
NET PROFIT FOR THE PERIOD	138,831,670	101,148,146
Retained Earnings Carry Forwarded	13,689,329	121,435,013
Net Profit & Retained Earnings Transferred to B/S	152,520,999	222,583,159

BALANCE SHEET

AS AT 31 DECEMBER 2010

	31-Dec-10	30-Jun-10
EQUITY	1,144,192,129	977,878,625
Paid-up Capital	285,600,000	168,000,000
Investment Diminution Reserve	672,126,517	522,844,684
Dividend Equalization Reserve	33,944,612	33,944,612
Retained Earnings	152,520,999	253,089,329
CURRENT LIABILITIES	79,503,146	4,178,701
Management Fee Payable	5,088,646	4,132,714
Dividend Payable	74,410,900	-
Audit Fee Payable	-	41,350
Refund Warrant Payable	2,500	2,500
Custodial Fee	-	2,137
Others Payable	1,100	-
TOTAL	1,223,695,275	982,057,326
ASSETS		
Investment at Cost	259,610,131	410,448,775
Net Appreciation/(Depreciation)	672,126,517	522,844,684
Cash & Cash Equivalents	290,670,086	47,591,663
Dividend & Interest Receivables	547,253	546,200
Capitalized Expenses	183,554	203,949
CDBL Security Deposit	150,000	150,000
Advance & Prepayments	407,733	232,331
Other Receivable	-	39,724
TOTAL	1,223,695,275	982,057,326

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: Tk4.01 per unit at Market value and Tk1.65 at cost of Tk1.00 each at Dec '10, diluted after bonus unit issue.

3. Realized Earning per Share (EPS) for the period: Tk0.49 per unit, diluted after bonus unit issue.