

AIMS FIRST GUARANTEED MUTUAL FUND

HALF-YEARLY ACCOUNTS 2011 (UN-AUDITED)

PROFIT & LOSS ACCOUNT

FROM 01 JULY 2011 TO 31 DECEMBER 2011

	Half-Year ended 31 Dec, 2011	Half-Year ended 31 Dec, 2010
INCOME		
Dividend Income	11,085,594	3,714,039
Interest Income	41,353,747	3,426,887
Net Realized Appreciation	6,356,133	141,898,601
Total	58,795,474	149,039,527
EXPENSES		
SEC Annual Fee	207,250	84,000
Stock Exchange Listing Fees	341,400	55,000
CDBL Annual Fee	27,998	27,998
Trusteeship Fee	100,000	100,000
Management Fee	15,260,049	9,770,350
Auditor's Fee	-	17,250
Vat on Auditor's Fee	5,700	-
Custodial Fee	500	34,354
Amortization of Issue Expenses	20,395	20,395
CDBL Charges	7,412	1,731
Printing & Publication Expenses	81,540	75,600
Bank Charges	79,247	21,179
Dividend Distribution Expenses	287,642	-
Total	16,419,133	10,207,858
NET PROFIT FOR THE PERIOD	42,376,341	138,831,670
Retained Earnings Carry Forwarded	-	13,689,329
Net Profit & Retained Earnings Transferred to B/S	42,376,342	152,520,999

BALANCE SHEET

AS AT 31 DECEMBER 2011

	31-Dec-11	30-Jun-11
ASSETS		
Investment at Cost	672,427,758	608,414,830
Net Appreciation/(Depreciation)	334,310,154	417,929,761
Cash & Cash Equivalents	796,112,871	902,511,628
Dividend & Interest Receivables	2,939,100	7,098,748
Capitalized Expenses	142,765	163,159
CDBL Security Deposit	150,000	150,000
Advance & Prepayments	244,582	765,230
Other Receivables	816,062	-
Total	1,807,143,292	1,937,033,357
CURRENT LIABILITIES		
Management Fee Payable	15,260,048	7,646,262
Dividend Payable	28,002,535	6,164,355
Audit Fee Payable	-	36,100
Refund Warrant Payable	2,500	2,500
Others Payable	-	2,002,666
Total	43,265,083	15,851,883
Net Assets	1,763,878,209	1,921,181,474
EQUITY		
Paid-up Capital	414,500,000	414,500,000
Unit Entitlement Premium Reserve	850,740,000	850,740,000
Investment Diminution Reserve	334,310,154	417,929,761
Dividend Equalization Reserve	35,744,612	33,944,612
Provision for Income Tax	-	23,000,000
Retained Earnings	86,207,100	181,067,100
Profit Carried from Profit & Loss A/c	42,376,342	-
Total	1,763,878,209	1,921,181,474

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: Tk42.55 per unit at Market value and Tk13.96 at cost of Tk10.00 each at Dec '11, after face value conversion and dilution of bonus & entitled unit issue.

3. Realized Earning Per Unit (EPU) is Tk1.02 and Unrealized Earning Per Unit is Tk8.07 for the period after dilution of bonus and entitled unit issue.