

AIMS FIRST GUARANTEED MUTUAL FUND

HALF-YEARLY ACCOUNTS 2014 (UN-AUDITED)

STATEMENT OF COMPREHENSIVE INCOME

FROM 01 JULY 2014 TO 31 DECEMBER 2014

	Half-Year ended 31 Dec, 2014	Half-Year ended 31 Dec, 2013
INCOME		
Dividend income	16,079,515	13,904,430
Interest income	22,285,754	49,267,923
Other income	96,607	-
Net realized appreciation	36,002,338	57,965,187
Total	74,464,214	121,137,540
EXPENSES		
BSEC annual fee	207,250	207,250
Stock exchanges listing fee	95,000	75,000
CDBL annual fee	27,990	27,638
Trusteeship fee	100,000	100,000
Management fee	18,060,306	16,718,054
Custodial fees and charges	108,727	26,395
Printing & publication expense	47,549	231,068
Dividend distribution expense	-	148,955
Bank charge	20,480	40,105
Audit fee (VAT)	7,500	-
Capital Enhancement Cost	917,862	-
Amortization of Issue expense	20,395	20,395
Total	19,613,059	17,594,860
NET PROFIT FOR THE PERIOD	54,851,155	103,542,680
(Balance of profit transferred to equity)		
Earning Per Unit (EPU)	0.88	2.50

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2014

	31-Dec-14 Taka	30-Jun-14 Taka
PROPERTIES AND ASSETS		
Non-current assets		
Investment in primary and non-listed securities	502,415,000	443,355,000
Preliminary & issue expenses	20,395	40,790
Total non-current assets	502,435,395	443,395,790
Current assets		
Marketable investments-at market value	1,299,790,168	1,082,130,600
Other receivables	6,652,368	2,548,221
Deposits & prepayments	564,590	648,830
Cash and cash equivalents	518,615,735	615,700,294
Total current assets	1,825,622,861	1,701,027,945
Total assets	2,328,058,256	2,144,423,735
EQUITY AND LIABILITIES		
Unitholders' equity		
Paid-up capital	621,750,000	414,500,000
Premium reserve	852,419,250	850,740,000
Dividend equalization reserve	50,000,000	50,000,000
Investment diminution reserve	616,488,006	496,634,782
Retained earnings	90,629,987	299,559,237
Profit Carried from comprehensive income statement	54,851,155	-
Total unitholders' equity	2,286,138,399	2,111,434,019
Current liabilities		
Accounts payable	41,919,857	32,989,716
Total equity and liabilities	2,328,058,256	2,144,423,735
Net Asset Value (NAV)	2,286,138,399	2,111,434,019

Notes: 1. Investment valuation policy: Closing price or last trading price at DSE else CSE is taken.

2. NAV: Tk36.77 per unit at Market value and Tk13.14 at cost of Tk10.00 each at 31 December 2014.

3. Realized Earning Per Unit (EPU) is Tk0.88 for the period.

2. NAV: Tk36.77 per unit at market value and Tk15.14 at cost of Tk10.00 each at 31 December 2014.
3. Realized Earning Per Unit (EPU) is Tk0.88 for the period.

