

**RELIANCE ONE, THE FIRST SCHEME OF RELIANCE INSURANCE MUTUAL FUND**

**Asset Manager: AIMS of Bangladesh Limited**

Unique Trade Center (UTC), Level 6, 8 Panthopath, Karwan Bazaar, Dhaka 1215, Bangladesh

In terms of the notification of Bangladesh Securities and Exchange Commission published on September 27, 2009, the 1st Quarterly Un-audited accounts of the AIMS First Guaranteed Mutual Fund for the 1st quarter ended September 30, 2015 are appended below:

**Statement of Financial Position (Un-audited)  
As at September 30, 2015**

Particulars	30-Sept.2015 Amount (Tk.)	30-June-2015 Amount (Tk.)
<b>ASSETS</b>		
<b><u>Non-Current Assets :</u></b>		
Investment in Primary and Non-listed Securities	71,710,000	152,000,000
Preliminary and Issue Expenses	6,281,185	6,554,277
<b>Total Non - Current Assets (A)</b>	<b>77,991,185</b>	<b>158,554,277</b>
<b><u>Current Assets :</u></b>		
Marketable Investments - at market value	398,004,532	384,360,584
Other Receivables	5,876,994	1,700,748
Deposit & Prepayments	1,175,750	1,190,000
Cash and cash equivalents	281,567,548	230,629,248
<b>Total Current Assets (B)</b>	<b>686,624,824</b>	<b>617,880,580</b>
<b>Total Assets(A+B)</b>	<b>764,616,009</b>	<b>776,434,857</b>
<b>EQUITY AND LIABILITIES</b>		
<b><u>Unitholders' Equity</u></b>		
Capital Fund	605,000,000	605,000,000
Retained Earnings	62,948,862	123,976,345
Unit Re-investment Premium	13,750,000	13,750,000
Investment Diminution Reserve	37,144,557	24,618,392
<b>Total Unit Holders' Equity ( C )</b>	<b>718,843,419</b>	<b>767,344,737</b>
<b><u>Current Liabilities</u></b>		
Accounts Payable	3,146,978	1,001,992
Dividend Payable-unclaimed	42,625,612	8,088,128
<b>Total current liabilities (D)</b>	<b>45,772,590</b>	<b>9,090,120</b>
<b>Total Equity and Liabilities (C+D)</b>	<b>764,616,009</b>	<b>776,434,857</b>
<b>Net asset value (NAV) per unit:</b>		
At cost	11.04	12.05
At market value	11.88	12.68

**Statement of Profit or Loss and Other Comprehensive Income-Un Audited  
For the 1st Quarter ended 30 September 2015**

	30-Sep-15 Taka	30-Sep-14 Taka
<b>INCOME</b>		
<b>Operating income</b>		
Interest on bank deposits	5,536,094	5,762,413
Net income on sale of marketable trading securities	1,107,000	6,172,910
Dividend Income	2,749,901	1,033,964
Other Income	18,870	-
<b>Total operating Income (A)</b>	<b>9,411,865</b>	<b>12,969,287</b>
<b>EXPENSES:</b>		
<b>Direct expenses</b>		
Management Fee	3,117,332	2,892,845
Annual listing fee with Stock exchanges	42,500	42,500
Audit Fee	7,500	7,500
CDBL Annual Fee	26,500	26,500
Custodial fees and Charges	1,508	19,713
Trustee fee	100,000	100,000
BSEC Annual Fee	151,250	151,250
Printing & Publication Expenses	106,805	70,987
Bank Charges	215	910
Dividend Distribution Expenses	62,646	-
<b>Direct Expenses (B)</b>	<b>3,616,256</b>	<b>3,312,205</b>
<b>Indirect Expenses</b>		
Amortization of issue Expenses	273,092	273,093
<b>Total indirect Expenses (C )</b>	<b>273,092</b>	<b>273,093</b>
<b>Total Operating Expenses (B+C)</b>	<b>3,889,348</b>	<b>3,585,298</b>
<b>Net operating profit A-(B+C)</b>	<b>5,522,517</b>	<b>9,383,989</b>
<b>Balance of Profit Transferred to Equity</b>	<b>5,522,517</b>	<b>9,383,989</b>
<b>Earnings per Unit</b>	<b>0.09</b>	<b>0.16</b>

**Statement of Cash Flows-Un Audited  
For the 1st Quarter ended 30 September 2015**

	<b>30-Sep-15 Taka</b>	<b>30-Sep-14 Taka</b>
<b>A.Cash flows from operating activities</b>		
Interest on bond	-	2,139,520
Net receipt from Profit sale on Marketable trading securities	1,114,583	2,590,026
Dividend income	4,102,166	2,094,137
Other Income	18,870	-
Payment for operating expenses	(1,457,020)	(3,344,630)
<b>Cash flow from operating activities</b>	<b>3,778,599</b>	<b>3,479,053</b>
<b>B.Cash flows from investing activities</b>		
Investment in Trading and Primary Securities	(432,569,975)	(488,621,288)
Cost of Sales Trading & Primary Securities	511,742,192	399,900,762
<b>Net cash flow from investing activities</b>	<b>79,172,217</b>	<b>(88,720,526)</b>
<b>C. Cash flows Financing activities</b>		
Dividend paid during the Period	(32,012,516)	(36,763,661)
<b>Net cash flow from financing activities</b>	<b>(32,012,516)</b>	<b>(36,763,661)</b>
<b>Net cash flows (A+B+C)</b>	<b>50,938,300</b>	<b>(122,005,134)</b>
Cash & cash equivalent at the beginning of the year	230,629,248	333,427,614
<b>Cash &amp; cash equivalent at the end of the quarter</b>	<b>281,567,548</b>	<b>211,422,480</b>

**Statement of Changes in Equity - Unaudited  
For the 1st Quarter ended 30 September 2015**

	<b>30-Sep-15 Taka</b>	<b>30-Jun-15 Taka</b>
<b>Opening Balance of Capital Fund</b>	<b>605,000,000</b>	<b>605,000,000</b>
<b>Capital Fund at the end</b>	<b>605,000,000</b>	<b>605,000,000</b>
<b>Opening Balance of Retained earnings</b>	<b>123,976,345</b>	<b>123,784,974</b>
Profit during the 1st quarter ended	5,522,517	66,741,371
Dividend	(66,550,000)	(66,550,000)
<b>Retained earnings at the end</b>	<b>62,948,862</b>	<b>123,976,345</b>
<b>Opening Balance of Unit reinvestment Premium</b>	<b>13,750,000</b>	<b>13,750,000</b>
<b>Unit reinvestment Premium at the end</b>	<b>13,750,000</b>	<b>13,750,000</b>
<b>Opening Balance of Investment diminution reserve</b>	<b>24,618,392</b>	<b>18,385,540</b>
Investment diminution reserve	12,526,165	6,232,852
<b>Investment diminution reserve at the end</b>	<b>37,144,557</b>	<b>24,618,392</b>
<b>Total Equity</b>	<b>718,843,419</b>	<b>767,344,737</b>