

EBL FIRST MUTUAL FUND
Statement of Financial Position (Un-Audited)
As at September 30, 2018

	Amount in Taka	
	30-Sep-18	30-Jun-18
ASSETS		
Investment-at Fair Value	1,454,769,017	1,486,372,009
Dividend Receivable	5,536,349	5,036,740
Interest Receivable	16,950,201	11,614,886
Advance, Deposit & Prepayments	3,430,566	4,190,964
Other Receivable	30,067,948	98,805
Cash & Cash Equivalents	91,874,552	119,307,073
Preliminary & Issue Expenses	2,955,486	3,799,910
	1,605,584,119	1,630,420,387
LIABILITIES		
Accounts Payable	76,865,354	81,549,511
	76,865,354	81,549,511
Net Assets	1,528,718,765	1,548,870,876
OWNERS' EQUITY		
Capital Fund	1,447,542,220	1,353,850,170
Unit Premium	66,905,434	52,289,471
Retained Earnings	14,271,111	142,731,235
	1,528,718,765	1,548,870,876
Net Assets Value (NAV)		
At Cost	1,537,545,997	1,552,905,857
At Market (Adjusted)	1,528,718,765	1,548,870,876
Net Assets Value (NAV) per unit		
At Cost	10.62	11.47
At Market (Adjusted)	10.56	11.44

On behalf of EBL First Mutual Fund:


Chairman, Trustee

Investment Corporation of Bangladesh


Member, Trustee


Investment Corporation of Bangladesh

Dhaka,

Date: November 13, 2018


CEO & Managing Director

Asset Manager
Bangladesh RACE Management, PCL


Head of Fund Accounts
Asset Manager
Bangladesh RACE Management, PCL


Chief Compliance Officer
Asset Manager
Bangladesh RACE Management, PCL




EBL FIRST MUTUAL FUND

Statement of Profit or Loss & other Comprehensive Income (Un-Audited)
For the period from July 01, 2018 to September 30, 2018

	Amount in Taka	
	July 01, 2018 to Sept.30, 2018	July 01, 2017 to Sept.30, 2017
<u>INCOME</u>		
Interest Income	7,002,874	3,375,529
Net income on sale of securities	4,700,845	568,818
Dividend Income	7,093,072	7,279,661
	18,796,790	11,224,008
<u>EXPENSES</u>		
Management Fees	4,880,564	4,910,898
Amortization of Preliminary & Issue Exp.	844,424	844,426
Annual Listing Fees	623,849	1,128,837
Trustee Fees	250,000	250,000
Custodian Fees	256,894	368,098
CDBL Charges	77,880	85,940
Bank Charges	1,385	288
Other Expenses	144,651	79,710
	7,079,648	7,668,195
Profit for the period	11,717,143	3,555,812
Market risk reserve (Provision)/Write back	(4,792,252)	-
Net Profit for the period	6,924,891	3,555,812
Earnings Per Unit (EPU)	0.05	0.02

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EBL FIRST MUTUAL FUND
Statement of Changes in Equity (Un-Audited)
For the period ended September 30, 2018

Particulars	Capital fund	Unit premium	Unrealised gain	Retained earnings	Total equity
Balance at June 30, 2018	1,353,850,170	52,289,471	-	142,731,235	1,548,870,876
Net profit for the year	-	-	-	6,924,891	6,924,891
Dividend for 2018 (RIU)	93,692,050	14,615,963	-	(108,308,013)	-
Dividend for 2018 (Cash)	-	-	-	(27,077,003)	(27,077,003)
Balance at September 30, 2018	1,447,542,220	66,905,434	-	14,271,111	1,528,718,765


Statement of Changes in Equity (Un-Audited)
For the period ended September 30, 2017

Particulars	Capital fund	Unit premium	Unrealised gain	Retained earnings	Total equity
Balance at June 30, 2017	1,253,639,210	27,136,510	59,322,155	152,964,008	1,493,061,883
Net profit for the year	-	-	-	3,555,812	3,555,812
Dividend for 2017 (RIU)	100,210,960	25,152,961	-	(125,363,921)	-
Dividend for 2017 (Cash)	-	-	-	(25,072,784)	(25,072,784)
Unrealized gain	-	-	100,810,802	-	100,810,802
Balance at September 30, 2017	1,353,850,170	52,289,471	160,132,957	6,083,115	1,572,355,714

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EBL FIRST MUTUAL FUND

Statement of Cash Flows (Un-Audited)

For the period from July 01, 2018 to September 30, 2018


Particular	July 01, 2018 to Sept. 30, 2018	July 01, 2017 to Sept. 30, 2017
Cash flows from operating activities:		
Interest Income	1,667,558	4,872,940
Income from dividend	6,593,463	11,671,136
Net Income on sale of securities	4,700,845	568,818
Operating expenses	(11,739,229)	(10,831,119)
Net cash flow from operating activities (A)	1,222,637	6,281,775
Cash flows from investing activities:		
Net Investment in securities	(3,158,403)	1,173,441
Net cash used in investing activities (B)	(3,158,403)	1,173,441
Cash flows from financing activities:		
Dividend paid	(25,496,755)	(20,803,947)
Net cash from financing activities (C)	(25,496,755)	(20,803,947)
Net increase/(decrease) (D = A+B+C)	(27,432,521)	(13,348,731)
Opening cash and cash equivalents (E)	119,307,073	128,243,581
Closing cash and cash equivalents (F = D+E)	91,874,552	114,894,850

Net Operating Cash Flow Per Unit (NOCFPU)

0.01

0.04

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