


EBL FIRST MUTUAL FUND


Statement of Financial Position (Un-Audited)

As at September 30, 2019


	Amount in Taka	
	30-Sep-19	30-Jun-19
ASSETS		
Investment-at Fair Value	1,431,681,788	1,514,664,793
Dividend Receivable	2,478,039	3,546,742
Interest Receivable	23,688,095	25,706,495
Advance, Deposit & Prepayments	3,957,915	4,440,756
Other Receivable	1,211,518	-
Cash & Cash Equivalents	38,989,658	14,963,891
Preliminary & Issue Expenses	3,372,922	3,458,880
	1,505,379,935	1,566,781,557
LIABILITIES		
Accounts Payable	5,925,954	3,457,124
	5,925,954	3,457,124
Net Assets	1,499,453,981	1,563,324,433
OWNERS' EQUITY		
Capital Fund	1,447,542,220	1,447,542,220
Unit Premium	66,905,434	66,905,434
Reserve For Total Risk Requirement (TRR)	-	-
Retained Earnings	(14,993,673)	48,876,779
	1,499,453,981	1,563,324,433
Net Asset Value (NAV)-At Cost	1,554,056,242	1,587,306,542
No. of Units	144,754,222	144,754,222
	10.74	10.97
Net Asset Value (NAV)-Fair Value	1,499,453,981	1,563,324,433
No. of Units	144,754,222	144,754,222
	10.36	10.80

On behalf of EBL First Mutual Fund:


Chairman, Trustee
Investment Corporation of Bangladesh


Member, Trustee
Investment Corporation of Bangladesh


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

Dhaka,
Date: October 27, 2019



EBL FIRST MUTUAL FUND

Statement of Profit or Loss & other Comprehensive Income (Un-Audited)
For the period from July 01, 2019 to September 30, 2019

	Amount in Taka	
	July 01, 2019 to Sept. 30, 2019	July 01, 2018 to Sept. 30, 2018
INCOME		
Interest Income	4,513,949	7,002,874
Net income on sale of securities	5,674,624	4,700,845
Dividend Income	6,355,769	7,093,072
	16,544,341	18,796,790
EXPENSES		
Management Fees	4,822,250	4,880,564
Amortization of Preliminary & Issue Exp.	85,958	844,424
Annual Listing Fees	660,437	623,849
Trustee Fees	250,000	250,000
Custodian Fees	374,808	256,894
CDBL Charges	56,532	77,880
Bank Charges	1,400	1,385
Other Expenses	110,523	144,651
	6,361,908	7,079,648
Net profit before provision	10,182,433	11,717,143
Market risk reserve (Provision)/Write back	(30,626,618)	(4,792,252)
Net profit after provision	(20,444,185)	6,924,891
Reserve for Total Risk Requirement (TRR)	-	-
Net Profit after Provision & Reserve	(20,444,185)	6,924,891
Earnings Per Unit (EPU)	(0.14)	0.05

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Investment Corporation of Bangladesh

Dhaka,
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EBL FIRST MUTUAL FUND
Statement of Changes in Equity (Un-Audited)
For the period ended September 30, 2019


Particulars	Capital fund	Unit premium	Unrealised gain	Retained earnings	Total equity
Balance at June 30, 2019	1,447,542,220	66,905,434	-	48,876,779	1,563,324,433
Net profit for the year	-	-	-	(20,444,185)	(20,444,185)
Dividend for 2019 (RIU)	-	-	-	-	-
Dividend for 2019 (Cash)	-	-	-	(43,426,267)	(43,426,267)
Balance at September 30, 2019	1,447,542,220	66,905,434	-	(14,993,673)	1,499,453,981

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	-	14,271,110	1,528,718,765


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EBL FIRST MUTUAL FUND
Statement of Cash Flows (Un-Audited)

For the period from July 01, 2019 to September 30, 2019


Particular	July 01, 2019 to Sept. 30, 2019	July 01, 2018 to Sept. 30, 2018
Cash flows from operating activities:		
Interest Income	6,532,349	1,667,558
Income from dividend	7,424,472	6,593,463
Net Income on sale of securities	5,674,624	4,700,845
Operating expenses	(3,424,787)	(11,739,229)
Net cash flow from operating activities (A)	16,206,658	1,222,637
Cash flows from investing activities:		
Net Investment in securities	51,245,376	(3,158,403)
Net cash used in investing activities (B)	51,245,376	(3,158,403)
Cash flows from financing activities:		
Dividend paid	(43,426,267)	(25,496,755)
Net cash from financing activities (C)	(43,426,267)	(25,496,755)
Net increase/(decrease) (D = A+B+C)	24,025,767	(27,432,521)
Opening cash and cash equivalents (E)	14,963,891	119,307,073
Closing cash and cash equivalents (F = D+E)	38,989,658	91,874,552

Net Operating Cash Flow Per Unit (NOCFPU) 0.11 0.01

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