


**EBL FIRST MUTUAL FUND**  
**Statement of Financial Position (Un-Audited)**  
**As at September 30, 2020**

	Amount in Taka	
	30-Sep-20	30-Jun-20
<b>ASSETS</b>		
Investment-at Fair Value	1,392,064,173	1,195,580,288
Dividend Receivables	11,667,518	3,488,109
Interest Receivables	22,215,519	19,268,732
Advance, Deposit & Prepayments	3,793,350	34,634,521
Other Receivables	7,827,739	4,567,383
Cash & Cash Equivalents	77,767,906	68,740,222
Preliminary & Issue Expenses	3,030,958	3,116,917
	<b>1,518,367,163</b>	<b>1,329,396,171</b>
<b>LIABILITIES</b>		
Accounts Payable	9,488,944	4,375,963
	<b>9,488,944</b>	<b>4,375,963</b>
<b>Net Assets</b>	<b>1,508,878,219</b>	<b>1,325,020,208</b>
<b>OWNERS' EQUITY</b>		
Capital Fund	1,447,542,220	1,447,542,220
Unit Premium & TRR Reserve	66,905,434	66,905,434
Retained Earnings	(5,569,435)	(189,427,446)
	<b>1,508,878,219</b>	<b>1,325,020,208</b>
Net Asset Value (NAV)-At Cost	1,609,192,259	1,593,613,480
No. of Units	144,754,222	144,754,222
	<b>11.12</b>	<b>11.01</b>
Net Asset Value (NAV)-Fair Value	1,508,878,219	1,325,020,208
No. of Units	144,754,222	144,754,222
	<b>10.42</b>	<b>9.15</b>

*On behalf of EBL First Mutual Fund:*

  
**Chairman, Trustee**  
Investment Corporation of Bangladesh

  
**Member, Trustee**  
Investment Corporation of Bangladesh

**Dhaka,**  
Date: October 29, 2020



  
**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, 2020 to September 30, 2020

### INCOME

Interest Income  
Net income on sale of securities  
Dividend Income

### EXPENSES

Management Fees  
Amortization of Preliminary & Issue Expenses  
Annual Listing Fees  
Trustee Fees  
Custodian Fees  
CDBL Charges  
Bank Charges  
Printing Publication & Other Expenses

Net profit before provision  
(Provision)/Write back against investment  
**Net Profit after Provision**  
Earnings Per Unit (EPU)

Amount in Taka	
July 01, 2020 to Sept. 30, 2020	July 01, 2019 to Sept. 30, 2019
2,946,787	4,513,949
4,066,581	5,674,624
15,334,259	6,355,769
<b>22,347,627</b>	<b>16,544,341</b>
4,602,138	4,822,250
85,958	85,958
661,225	660,437
250,000	250,000
334,397	374,808
54,924	56,532
2,153	1,400
87,733	110,523
<b>6,078,527</b>	<b>6,361,908</b>
16,269,100	10,182,433
167,588,911	(30,626,618)
<b>183,858,011</b>	<b>(20,444,185)</b>
1.27	(0.14)

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**EBL FIRST MUTUAL FUND**  
Statement of Changes in Equity (Un-Audited)  
For the period ended September 30, 2020

*Amount in Taka*

Particulars	Capital fund	Unit Premium & TRR Reserve	Unrealised gain	Retained earnings	Total equity
Balance at 30 June 2020	1,447,542,220	66,905,434	-	(189,427,446)	1,325,020,208
Net profit for the year	-	-	-	183,858,011	183,858,011
<b>Balance at Sep 30, 2020</b>	<b>1,447,542,220</b>	<b>66,905,434</b>	<b>-</b>	<b>(5,569,435)</b>	<b>1,508,878,219</b>

**Statement of Changes in Equity (Un-Audited)**  
For the period ended September 30, 2019

Particulars	Capital fund	Unit Premium & TRR Reserve	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 (Cash)	-	-	-	(43,426,267)	(43,426,267)
<b>Balance at Sep 30, 2019</b>	<b>1,447,542,220</b>	<b>66,905,434</b>	<b>-</b>	<b>(14,993,673)</b>	<b>1,499,453,981</b>

*On behalf of EBL First Mutual Fund:*



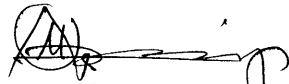
**Chairman, Trustee**  
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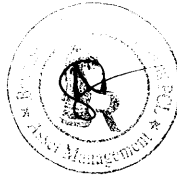


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Asset Manager  
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Date: October 29, 2020




**EBL FIRST MUTUAL FUND**  
**Statement of Cash Flows (Un-Audited)**  
For the period from July 01, 2020 to September 30, 2020

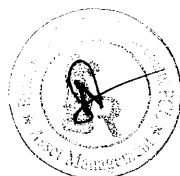
Particular	Amount in Taka	
	July 01, 2020 to Sept. 30, 2020	July 01, 2019 to Sept. 30, 2019
<b>Cash flows from operating activities:</b>		
Interest Income	-	6,532,349
Income from dividend	7,154,850	7,424,472
Net Income on sale of securities	4,066,581	5,674,624
Operating expenses	(728,736)	(3,424,787)
<b>Net cash flow from operating activities (A)</b>	<b>10,492,695</b>	<b>16,206,658</b>
<b>Cash flows from investing activities:</b>		
Net Investment in securities	(1,465,011)	51,245,376
<b>Net cash used in investing activities (B)</b>	<b>(1,465,011)</b>	<b>51,245,376</b>
<b>Cash flows from financing activities:</b>		
Dividend paid	-	(43,426,267)
<b>Net cash from financing activities (C)</b>	<b>-</b>	<b>(43,426,267)</b>
<b>Net increase/(decrease) (D = A+B+C)</b>	<b>9,027,684</b>	<b>24,025,767</b>
Opening cash and cash equivalents (E)	68,740,222	14,963,891
<b>Closing cash and cash equivalents (F = D+E)</b>	<b>77,767,906</b>	<b>38,989,658</b>
<b>Net Operating Cash Flow Per Unit (NOCFPU)</b>	<b>0.07</b>	<b>0.11</b>

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