

Rupali Life Insurance First Mutual Fund

57 Dilkusha Commercial Area, Dhaka-1000

In terms of the বিধি ৭৩ of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (সিডিআর) বিধিমালা, ২০০১, the half yearly un-audited accounts of Rupali Life Insurance First Mutual Fund for the period ended 31 December 2018 are appended below

Statement of Financial Position (Balance Sheet) as at 31 December 2018

	Un-audited 31 December 2018 Taka	Audited 30 June 2018 Taka
ASSETS		
Preliminary expenses	1,670,306	2,102,959
Investment in securities at market price	247,628,648	247,918,461
Receivables	836,278	836,278
Advance, deposits and prepayments	400,000	400,000
Accrued interest	2,395,809	2,281,702
Other assets	-	157,375
Investment in IPO	4,925,000	3,899,840
Investment in FDR	20,000,000	20,000,000
Cash and cash equivalents	71,350,652	87,895,739
Total assets	349,206,693	365,492,354
LIABILITIES		
Accounts payable	2,125,036	1,691,572
Other liabilities	824,519	802,019
Total liabilities	2,949,555	2,493,591
Net assets	346,257,138	362,998,763
EQUITY		
Capital fund	335,712,874	332,295,160
Unit transaction reserve	2,857,364	2,847,691
Retained earnings	7,686,900	27,855,912
Total equity	346,257,138	362,998,763
Net Asset Value (NAV) per unit:		
at cost	10.68	11.06
at market price	10.31	10.92

Statement of Profit and Loss or other Comprehensive Income for the period ended 31 December 2018

	31 December 2018 Taka	31 December 2017 Taka
INCOME		
Capital gain on sale of shares	15,161,043	11,627,086
Dividend	3,808,164	5,692,208
Interest on debenture / bond	303,100	122,813
Interest income	2,471,606	1,035,132
Total income	21,743,913	18,477,239
EXPENSES		
Management fees	3,418,908	3,271,033
Advertisement expenses	167,900	141,834
Registration fees	-	25,000
Freight and Courier	-	400
Initial expenses	432,653	804,473
Custodian fees	79,548	158,473
Trustee fees	178,633	168,776
Fees and commissions	-	16,000
CDBL charges	36,675	42,975
Audit fees	-	86,250
IPO Charge	33,000	-
Bank charges	-	70
Provision for unrealized loss on investment	7,659,044	-
Total expenses	12,006,361	4,715,284
Net profit for the period	9,737,552	13,761,955
Earning per Unit	0.29	0.41

Details of the Financial Statements are available at the office of Prime Finance Asset Management Company Ltd. at 57 Dilkusha C/A Dhaka-1000