

## Rupali Life Insurance First Mutual Fund

### Statement of Financial Position (Balance Sheet) as at 30 September 2021

		Un-audited 30 September 2021 <u>Taka</u>	Audited 30 June 2021 <u>Taka</u>
	<u>Notes</u>		
<b>ASSETS</b>			
Preliminary expenses	4	162,625	204,785
Investment in securities at market price	5	284,234,913	260,809,982
Advance, deposits and prepayments	6	400,000	400,000
Accrued interest	7	1,191,219	1,104,067
Other assets		113,549	-
Investment in FDR	8	30,000,000	50,000,000
Cash and cash equivalents	9	71,422,704	67,566,426
<b>Total assets</b>		<b>387,525,010</b>	<b>380,085,260</b>
<b>LIABILITIES</b>			
Accounts payable	10	6,719,193	5,405,052
Other liabilities	11	9,214,764	767,452
<b>Total liabilities</b>		<u>15,933,957</u>	<u>6,172,504</u>
<b>Net assets</b>		<u><b>371,591,053</b></u>	<u><b>373,912,756</b></u>
<b>EQUITY</b>			
Capital fund	12	330,699,350	327,495,660
Reserve for unreasiled gain on investment		16,075,068	-
Retained earnings	13	24,816,635	46,417,096
<b>Total equity</b>		<u><b>371,591,053</b></u>	<u><b>373,912,756</b></u>
<b>Net Asset Value (NAV) per unit:</b>	14		
<b>at cost</b>		<b>10.75</b>	<b>12.00</b>
<b>at market price</b>		<b>11.24</b>	<b>11.42</b>

*The annexed notes 1 to 19 form an integral part of these financial statements.*

Dhaka, 27 October 2021

## Rupali Life Insurance First Mutual Fund

### Statement of Profit and Loss or other Comprehensive Income for the period ended 30 September 2021

		Un-audited 30 September 2021 <u>Taka</u>	Un-audited 30 September 2020 <u>Taka</u>
<b>INCOME</b>			
Capital gain on sale of shares (Annexure 3)		6,549,922	1,501,598
Dividend		-	700,236
Interest income	15	650,897	1,269,018
<b>Total income</b>		<u>7,200,819</u>	<u>3,470,852</u>
<b>EXPENSES</b>			
Management fees	16	1,615,188	1,298,744
Advertisement expenses		144,900	88,320
Initial expenses	4	42,158	159,336
Custodian fees	18	53,798	62,500
Trustee fees	19	83,032	62,533
CDBL charges		25,503	15,417
IPO Charge-DSC		-	8,000
Bank charges		-	575
<b>Total expenses</b>		<u>1,964,579</u>	<u>1,695,425</u>
<b>Profit before provision</b>		<u>5,236,240</u>	<u>1,775,427</u>
(Provision)/Write back of provision for unrealized loss on investment		19,012,692	32,920,266
<b>Net profit for the period</b>		<u>24,248,932</u>	<u>34,695,693</u>
<b>Other Comprehensive income:</b>			
Unrealised gain on investment		16,075,068	-
<b>Comprehensive income for the period</b>		<u>40,324,000</u>	<u>34,695,693</u>
<b>Earning per Unit</b>		1.22	1.08

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Dhaka, 27 October 2021