


EBL FIRST MUTUAL FUND
Statement of Financial Position (Un-Audited)
As at March 31, 2019

	Amount in Taka	
	31-Mar-19	30-Jun-18
ASSETS		
Investment-at Fair Value	1,574,772,383	1,486,372,009
Dividend Receivable	6,215,131	5,036,740
Interest Receivable	19,536,449	11,614,886
Advance, Deposit & Prepayments	3,487,221	4,190,964
Other Receivable	1,309,562	98,805
Cash & Cash Equivalents	108,837,519	119,307,073
Preliminary & Issue Expenses	1,284,993	3,799,910
	1,715,443,258	1,630,420,387
LIABILITIES		
Accounts Payable	77,593,763	81,549,511
	77,593,763	81,549,511
NET ASSETS	1,637,849,495	1,548,870,876
OWNERS' EQUITY		
Capital Fund	1,447,542,220	1,353,850,170
Unit Premium	66,905,434	52,289,471
Unrealised Gain	58,608,321	-
Retained Earnings	64,793,520	142,731,235
	1,637,849,495	1,548,870,876
Net Assets Value (NAV)		
At Cost	1,579,241,174	1,552,905,857
At Market (Adjusted)	1,637,849,495	1,548,870,876
Net Assets Value (NAV) per unit		
At Cost	10.91	11.47
At Market (Adjusted)	11.31	11.44

On behalf of EBL First Mutual Fund:


Chairman, Trustee
Investment Corporation of Bangladesh


CEO & Managing Director
Asset Manager
Bangladesh RACE Management, PCL


Member, Trustee
Investment Corporation of Bangladesh


Head of Fund Accounts
Asset Manager
Bangladesh RACE Management, PCL


Chief Compliance Officer
Asset Manager
Bangladesh RACE Management, PCL

Dhaka
Date: April 30, 2019



EBL FIRST MUTUAL FUND

Statement of Profit or Loss & other Comprehensive Income (Un-Audited)

For the period from July 01, 2018 to March 31, 2019

	Amount in Taka			
	July 01, 2018 to March 31, 2019	July 01, 2017 to March 31, 2018	Jan. 01, 2019 to March 31, 2019	Jan. 01, 2018 to March 31, 2018
INCOME				
Interest Income	21,066,634	15,785,743	5,918,404	8,046,386
Net Income on sale of securities	27,855,382	70,897,160	13,694,625	(8,296,943)
Income from dividend	26,478,090	32,291,305	10,497,766	13,746,324
	75,400,106	118,974,208	30,110,796	13,495,767
EXPENSES				
Management Fees	14,745,251	14,937,706	4,985,558	4,958,111
Amortization of Prel. & Issue Exp.	2,514,917	2,514,917	826,068	826,068
Annual Listing Fees	2,369,740	2,332,249	624,948	598,796
Trustee Fees	662,947	750,000	162,983	250,000
Custodian Fees	997,538	1,133,758	369,353	382,242
CDBL Charges	175,474	239,070	61,855	76,668
Bank Charges	89,860	109,358	460	3,615
Printing & Publication expenses	432,059	446,703	99,591	227,912
	21,987,786	22,463,760	7,130,816	7,323,411
Profit for the period	53,412,320	96,510,447	22,979,980	6,172,356
(Provision) or Write back against investment	4,034,981	-	620,493	-
Net profit for the period	57,447,301	96,510,447	23,600,473	6,172,356
Earnings Per Unit (EPU)	0.40	0.67	0.16	0.04

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EBL FIRST MUTUAL FUND
Statement of Changes in Equity (Un-Audited)
For the period ended March 31, 2019

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	-	-	-	57,447,301	57,447,301
Dividend for 2018 (RIU)	93,692,050	14,615,963	-	(108,308,013)	-
Dividend for 2018 (Cash)	-	-	-	(27,077,003)	(27,077,003)
Unrealized gain	-	-	58,608,321	-	58,608,321
Balance at March 31, 2019	1,447,542,220	66,905,434	58,608,321	64,793,520	1,637,849,495

Statement of Changes in Equity (Un-Audited)
For the period ended March 31, 2018

Particulars	Capital fund	Unit premium	Unrealized 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	-	-	-	96,510,447	96,510,447
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	-	-	5,652,416	-	5,652,416
Balance at March 31, 2018	1,353,850,170	52,289,471	64,974,571	99,037,750	1,570,151,962


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EBL FIRST MUTUAL FUND


Statement of Cash Flows (Un-Audited)

For the period from July 01, 2018 to March 31, 2019

Particular	July 01, 2018 to March 31, 2019	July 01, 2017 to March 31, 2018
Cash flows from operating activities:		
Interest Income	13,145,071	8,211,215
Income from dividend	25,299,699	35,073,000
Net Income on sale of securities	27,855,382	70,897,160
Operating expenses	(22,724,875)	(23,428,349)
Net cash flow from operating activities (A)	43,575,277	90,753,026
Cash flows from investing activities:		
Net Investment in securities	(26,967,829)	(100,231,378)
Net cash used in investing activities (B)	(26,967,829)	(100,231,378)
Cash flows from financing activities:		
Dividend paid	(27,077,003)	(22,434,444)
Net cash from financing activities (C)	(27,077,003)	(22,434,444)
Net increase/(decrease) (D = A+B+C)	(10,469,555)	(31,912,796)
Opening cash and cash equivalents (E)	119,307,073	128,243,581
Closing cash and cash equivalents (F = D+E)	108,837,519	96,330,785
Net Operating Cash Flow Per Unit (NOCFPU)	0.30	0.63

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