IFIL ISLAMIC MUTUAL FUND-1

Statement of Financial Position (Unaudited)

As at March 31, 2022

Particulars	Notes	Amount in Taka	
		31/Mar/2022	30/Jun/2021
s			
table Investments - at Market	3.00	980,006,517	937,037,353
& Cash Equivalents	4.00	23,059,317	21,548,406
current assets	5.00	1,119,444	12,113,324
Assets		**1,004,185,278**	**970,699,083**
l and Liabilities			
/:			
apital	6.00	1,000,000,000	1,000,000,000
ed earning	7.00	26,396,226	42,162,626
lized gain/ (losses) on investments	8.00	(137,785,857)	(176,440,675)
Equity (A)		**888,610,369**	**865,721,951**
ties & Provisions:			
Liabilities	9.00	105,000,000	83,922,297
ion for Dividend Purification Fund	10.00	1,118,279	1,878,479
med/ Dividend payable	11.00	3,331,891	11,875,579
nt liabilities	12.00	6,124,739	7,300,777
Liabilities (B)		**115,574,909**	**104,977,132**
Equity and Liabilities (A+B)		**1,004,185,278**	**970,699,083**
sset Value (NAV) per unit			
sset Value-at cost	13.00	**11.31**	**11.26**
sset Value-at market	14.00	**9.94**	**9.50**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

: 25 April 2022

ICB Asset Management Company Ltd. Accounts Department

IFIL ISLAMIC MUTUAL FUND-1

Statement of Profit or Loss and Other Comprehensive Income (Unaudited)

For the period ended March 31, 2022

Particulars	Notes	Amount in Taka		Amount in Taka	
		01.07.2021 to 31.03.2022	01.07.2020 to 31.03.2021	01.01.2022 to 31.03.2022	01.01.2021 to 31.03.2021
In[redacted]					
P[redacted] of investments		31,784,186	18,086,930	1,351,537	7,486,328
D[redacted] investment in securities		22,378,873	18,485,066	1,663,044	1,119,003
P[redacted] deposits and bonds	15.00	385,304	7,759,013	287,340	22,577
Total income		**54,548,363**	**44,331,009**	**3,301,921**	**8,627,908**
E[redacted]					
M[redacted] fee		3,745,726	8,739,910	1,247,596	3,069,733
T[redacted]		750,000	750,000	250,000	250,000
C[redacted]		732,423	581,790	242,990	194,955
A[redacted] fee		746,610	616,805	247,067	213,391
Li[redacted]		1,000,000	1,000,000	500,000	500,000
A[redacted]		23,000	17,250	-	5,750
S[redacted]ory board fee		113,000	110,000	35,200	35,200
O[redacted]ng expenses	15.00	626,301	513,337	180,973	181,965
Total expenses		**7,737,060**	**12,329,092**	**2,703,826**	**4,450,994**
P[redacted] provision		**46,811,303**	**32,001,917**	**598,095**	**4,176,914**
P[redacted] Marketable Investments		21,077,703	20,000,000	-	-
P[redacted] Dividend Purification Fund	10.00	1,500,000	1,015,000	500,000	150,000
N[redacted] for the period ended March 31, 2022		**24,233,600**	**10,986,917**	**98,095**	**4,026,914**
A[redacted] Comprehensive Income					
U[redacted]ain/ (losses) on investments	16.00	38,654,818	180,064,563	30,839,227	(360,108)
T[redacted]ehensive Income		**62,888,418**	**191,051,480**	**30,937,322**	**3,666,806**
E[redacted]r Unit for the period	17.00	**0.24**	**0.11**	**0.002**	**0.04**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

D[redacted]ril 2022

ICB Asset Management Company Ltd. Accounts Department

Particulars	Share Capital	Dividend Equalization Reserve	Reserve for Future Diminution	Retained Earnings	Total Equity
Balance as at July 01, 2021	**1,000,000,000**	**-**	**(176,440,675)**	**42,162,626**	**865,721,951**
Dividend paid for FY 2020-2021	-	-		(40,000,000)	(40,000,000)
Unrealized gain/ (losses) on investments			38,654,818		38,654,818
Net Income for the period ended March 31, 2022	-	-		24,233,600	24,233,600
Balance as at March 31, 2022	**1,000,000,000**	**-**	**(137,785,857)**	**26,396,226**	**888,610,369**

Statement of Changes in Equity
For the period ended March 31, 2021

Particulars	Share Capital	Dividend Equalization Reserve	Reserve for Future Diminution	Retained Earnings	Total Equity
Balance as at July 01, 2020	**1,000,000,000**	**6,170,519**	**(468,388,509)**	**44,512,630**	**582,294,640**
Dividend paid for FY 2019-2020	-	(6,170,519)	-	(33,829,481)	(40,000,000)
Unrealized gain/ (losses) on investments	-	-	180,064,563	-	180,064,563
Net Income for the period ended March 31, 2021	-	-	-	10,986,917	10,986,917
Balance as at March 31, 2021	**1,000,000,000**	**-**	**(288,323,946)**	**21,670,066**	**733,346,120**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 25 April 2022

ICB Asset Management Company Ltd. Accounts Department

IFIL ISLAMIC MUTUAL FUND-1

Statement of Cash Flows (Unaudited)
For the period ended March 31, 2022

Particulars	Notes	Amount in Taka	
		01.07.2021 to 31.03.2022	01.07.2020 to 31.03.2021
n flow from operating activities			
end from investment in shares		27,307,353	21,406,260
t received		6,450,704	7,759,013
enses		(7,922,738)	(29,432,957)
cash inflow/(outflow) from operating activities	19.00	**25,835,319**	**(267,684)**
n flow from investment activities			
of Securitiess		236,878,296	108,903,039
hase of Securities		(209,408,456)	(80,324,569)
e application money		(46,687,500)	(22,200,000)
nd of Share application money		46,687,500	22,200,000
cash inflow/(outflow) from investing activities		**27,469,840**	**28,578,470**
n flow from financing activities			
er liabilities (Share money deposit and others)		(3,250,560)	(87,663)
lend paid for the period		(48,543,688)	(39,293,702)
cash inflow/(outflow) from financing activities		**(51,794,248)**	**(39,381,365)**
cash increase/(decrease)		**1,510,911**	**(11,070,579)**
n or equivalents at the beginning of the year		21,548,406	21,082,126
h or equivalents at the end of the year		**23,059,317**	**10,011,547**
Operating Cash Flow Per Unit (NOCFPU)	18.00	**0.26**	**(0.003)**

Chief Executive Officer

Chairman of Trustee Committee

M Rah Khan
Head of Finance & Accounts

Member-Secretary of Trustee Committee

ed: 25 April 2022

IFIL ISLAMIC MUTUAL FUND-1

Notes to financial statements (Unaudited)

As at and for the period ended March 31, 2022

0 Legal status and nature of business

The IFIL Islamic Mutual Fund-1 was established under a Trust Deed executed on June 16, 2009 between the Islamic Finance & Investment Limited as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as 'Trustee'. and 'Custodian.' The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on July 08, 2009 under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,. The operation of the Fund commenced on November 10, 2010.

ICB Asset Management Company Ltd (ICB AMCL) is the Manager of the Fund. ICB AMCL was created as part of the restructuring programme of ICB under Capital Market Development Programme (CMDP) initiated by the Government of the People's Republic of Bangladesh and the Asian Development Bank (ADB). The Company was incorporated as a public limited company under the Companies Act 1994 with the Registrar of Joint Stock Companies and Firms on 5 December, 2000 with an authorized capital of Tk 100.00 crore and a nominal paid-up capital of Tk 2.00 lac which was subsequently increased to Tk 39.37 crore. Registration of the Company with the BSEC has been completed on 14 October 2001. The Company became operational from 1 July 2002 as per government gazette notification.

The IFIL Islamic Mutual Fund-1 is a close-end mutual fund of 10 years tenure. The objectives of the Fund are to provide attractive dividend to the unit holders by investing the proceeds in the Capital Market and Money Market. The Fund is listed in the Dhaka Stock Exchange (DSE) and Chittagong Stock Exchange (CSE). The units of the Fund are transferable.

0 Significant Accounting Policies

1 Basis of Preparation of Accounts

These financial statements are prepared on the accrual basis accounting , under historical cost convention as modified for investments, which are 'market-to-market' and in the International Financial Reporting Standards (IFRSs) so far adopted and applicable to the Fund . The disclosures of information made in accordance with the requirements of Trust Deed , Securities and Exchange Rules 1987, সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১ and other applicable Rules and Regulations. In case there are differences between IFRS and local statutory requirements such as Mutual Fund Rules, the local regulation has been prevailed.

2 Financial instruments

IFRS 9 sets out requirements for recognizing and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items.

2.02.01: Investments in shares which are actively traded on a quoted market are designated at fair value (market price) through other comprehensive income (FVTOCI). Gains or losses arising from a change in the fair value of such financial assets are recognized in other comprehensive income of statement of profit or loss and other comprehensive income. In accordance with Mutual Fund Rules 2001(enclosure-2, Contents of Revenue Account) , such unrealized loss will be charged in profit and loss account.

2.02.02: The market value of listed securities are valued at average closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation i.e., on March 31, 2022.

3 Reporting period

These financial statements cover 9 months from July 01, 2021 to March 31, 2022.

4 **Provision for unrealized losses on Marketable Investments**

In order to meet any future unforeseen diminution in the value of the investment portfolio over the cost, the management has established a policy of making provision . Such provision is created on lump-sum basis when satisfactory unit performance is ensured and transferred to income on rational basis subsequently, if required, to ensure consistent distribution of dividend at a reasonable rate even in the bear market scenario.

5 **Provision for Dividend Purification Fund**

To comply Shariah Law as per the guidance of Shariah Advisory Board of IFIL Islamic Mutual Fund-1 provision has been made against interest among dividend income (see note -10).

6 **Investment Policy**

a) The fund shall invest subject to the Securities and Exchanges Commission (Mutual Fund) Rules 2001 and only in those securities, deposits and investments approved by the Bangladesh Securities and Exchange Commission and/or any other competent authority in this regard.

b) Not less than 60 (sixty) percent of the total money collected under the Scheme of the Fund shall be invested in capital market instruments out of which at least 50 (fifty) percent shall be invested in listed securities.

c) Not more than 25 (twenty-five) percent of the total assets of the Scheme of the Fund shall be invested in Fixed Income Securities.

d) Not more than 15 (fifteen) percent of the total assets of the Scheme of the Fund shall be invested in pre-IPOs at one time.

e) All money collected under the Fund shall be invested only in encashable/transferable instruments, securities whether in money market or capital market or privately placed pre-IPO equity, preference shares, debentures or securitized debts.

7 **Dividentd Policy**

As per Rule 66 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১, the Fund is required to distribute in the form of dividend to its unit holders an amount which shall not be less than 70% of annual profit during the year, net of provisions.

8 **Management fee**

ICB Asset Management Company Ltd, the management company of the Fund is to be paid an annual management fees on weekly average Net Asset Value (NAV) as per Rule 65 of সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১, and Trust Deed at the following rates:

NAV (Taka)	Rate (%)
Not exceeding Taka 5.00 crore	2.50%
Exceeding Taka 5.00 crore and up to Taka 25.00 crore	2.00% on additional amount
Exceeding Taka 25.00 crore and up to Taka 50.00 crore	1.50% on additional amount
Exceeding Taka 50.00 crore	1.00% on additional amount

But by considering the benefit of Investors the Board of ICB AMCL has taken to reduce the Management Fee @ of 0.50% on Total NAV for FY 2020-2021 & 2021-2022.

9 **Trustee fee**

The Fund shall pay an annual Trusteeship fee @ 0.10 per cent of the Fund size i.e. Tk. 10,00,000.00 (ten lac) only payable semi-annually during the life of the Fund.

0 **Custodian fee**

The Custodian is entitled to receive a safekeeping fee @ 0.10% on the balance of securities calculated on the average month end value per annum.

0 **Annual BSEC fee**

As per Rule 11 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,, Fund is required to pay an annual fee to BSEC an amount equal to @ 0.10% of the Net Asset Value (NAV) of the Fund or Tk 50,000.00 whichever is higher.

1 Stock Exchange Annual Listing fee

As per listing regulations the Fund is required to pay amount equal to @ 0.05% of the Capital of the Fund to Dhaka & Chittagong stock exchanges as annual listing fee.

2 Cash and cash equivalents

Cash and cash equivalents comprise bank balances and term deposits.

3 Statement of cash flows

Statement of cash flows has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph 10 and I8(a) of IAS 7: Statements of Cash Flows. In accordance with Mutual Fund Rules 2001, proceeds from investments has been shown under investing activities. However, the amount of resultant gain on sale of investments has been shown in operating activities.

4 Dividend Equalization Reserve:

Divisible profit is transferred to Dividend Equalization Reserve on rational basis based on the decision of the Board of Trustee to ensure reasonable dividend from year to year.

5 Taxation

The income of the Fund is exempted from Income Tax as per SRO No. 333-Act/income Tax/2011 dated 10 November 2011, under Section 44(4) clause (b) of Income Tax Ordinance, 1984. Hence no provision for tax has been made.

6 Financial Risk Management

ICB seeks to reduce financial risks (specially market risk- interest rate, currency & price, credit risk, liquidity risk and concentration risk) by employing and overseeing professional and experienced portfolio advisers that regularly monitor the Funds' positions and market events and diversify investment portfolios within the constraints of each Fund's investment objectives, investment strategies and applicable ICB policies and procedures.

7 Net Asset Value (NAV) Per Unit

The mutual fund calculates Net Asset Value per share using the cost and market value, which has been shown on the face of Statement of Financial Position, and the computation of NAV per unit is stated in Note 13 and 14.

8 Components of financial statements

Statement of Financial Position
Statement of Profit or Loss and Other Comprehensive Income
Statement of Changes in Equity
Statement of Cash Flows
Notes to the Financial Statements

9 Revenue Recognization

a) Gains/ Losses arising on sale of investment are included in the Statement of Profit or Loss and Other Comprehensive Income on the date at which the transaction takes place.

b) Cash Dividend is recognized on accrual basis. Dividends are recognized immediately after the record date as per industry practice, though as per IFRS-9 (Financial Instrument) dividends should be recognized when shareholders' right to receive dividend is established.
c) Interest income is recognized on accrual basis.

0 Earning Per Unit

The mutual fund calculates Earning Per Unit (EPU) in accordance with IAS 33. Earnings Per Share, which has been shown on the face of the statement of Profit or Loss and other Comprehensive Income.

1 General

i) Figures appearing in these financial statements have been rounded off to the nearest Taka; and
ii) Comparative figures and account titles in the financial statements have been rearranged / reclassified where necessary to conform with current year's presentation.

	Amount in Taka	
	31/Mar/2022	30/Jun/2021
rketable Investments - at Market		
al Investment	980,006,517	937,037,353
	980,006,517	**937,037,353**

ctor wise break up of investments in securities as on March 31, 2022 is as follows:

Sector/category	Total cost price (Tk)	Total market price (Tk)	Difference Surplus/(Deficit)
NKS	35,762,062	36,132,500	370,438
NDS	16,780,056	15,480,000	(1,300,056)
GINEERING	171,825,555	123,052,327	(48,773,228)
DD AND ALLIED PRODUCTS	50,509,976	39,415,606	(11,094,370)
EL AND POWER	184,001,537	141,391,671	(42,609,866)
XTILES	50,755,640	50,863,972	108,332
ARMACEUTICALS AND CHEMICAL	200,104,741	209,608,212	9,503,471
RVICES	27,407,843	19,832,217	(7,575,626)
MENT	48,810,747	38,082,916	(10,727,831)
NNARY INDUSTRIES	33,984,879	27,841,500	(6,143,379)
RAMIC INDUSTRY	5,338,381	4,961,000	(377,381)
URANCE	96,844,157	72,988,652	(23,855,505)
LECOMMUNICATION	35,091,003	43,155,500	8,064,497
ANCE AND LEASING	55,972,250	42,845,000	(13,127,250)
RPORATE BOND	92,140,519	96,837,444	4,696,925
SCELLANEOUS	12,463,029	17,518,000	5,054,971
Total	**1,117,792,374**	**980,006,517**	**(137,785,857)**

	31/Mar/2022	30/Jun/2021
sh & Cash Equivalents		
ahjalal Islami Bank, Motijheel. 4015 1310000034 7	1,958,934	17,908,396
ahjalal Islami Bank Ltd, Main Br. (Escrow account) 4001 1310000187 1	450	3,254,450
ahjalal Islami Bank Ltd, Motijheel Br. (D/A -13-14) 401513100004100	1,761	22,851
ahjalal Islami Bank Ltd., Motijheel Br. (D/A -14-15) 401513100004116	1,447	25,879
ahjalal Islami Bank Ltd., Motijheel Br. (D/A -15-16) 4015 13100004143	1,040	35,101
ahjalal Islami Bank Ltd., Motijheel Br. (D/A -16-17) 401513100004153	1,781	17,883
ahjalal Islami Bank Ltd., Foreign Ex. Br. (D/A -17-18) 400513100001257	116,617	120,964
ahjalal Islami Bank Ltd., Motijheel. Br. (D/A -18-19) 401513100004201	63,277	65,705
ahjalal Islami Bank Ltd., Motijheel. Br. (D/A -19-20) 401513100004230	97,247	19,088
ahjalal Islami Bank Ltd. Motijheel. Br. (D/A 20-21) 401513100004244	650,626	
ahjalal Islami, Motijheel. (Interest on dividend income) 401512100013066	166,137	72,692
Total	**3,059,317**	**21,543,009**
DR		
t Security Islami Bank Ltd., Konapara Branch	20,000,000	-
Total	**20,000,000**	**-**
eign currency accounts:		
hjalal Islami Bank Ltd, Dhaka Main Branch (USD) (Note 4.01)	-	1,421
hjalal Islami Bank Ltd, Dhaka Main Branch (GBP) (Note 4.01)	-	1,818
hjalal Islami Bank Ltd, Dhaka Main Branch (EUR) (Note 4.01)	-	2,158
Total	**-**	**5,397**
al Cash at Bank	**23,059,317**	**21,548,406**
er current assets		
idend receivables	400,000	5,328,480
fit on Bond	-	6,274,844
fit on MTDR	209,444	-
curities and other deposits	510,000	510,000
	1,119,444	**12,113,324**

	Amount in Taka	
	31/Mar/2022	30/Jun/2021
t capital		
00,00,000 number of units of Tk 10 each.	**1,000,000,000**	**1,000,000,000**
ained earning		
ance as at July 01, 2021	42,162,626	44,512,630
s: Dividend paid for FY 2020-2021	40,000,000	33,829,481
	2,162,626	**10,683,149**
l: Net Income for the period	24,233,600	31,479,477
sing Balance as at March 31, 2022	**26,396,226**	**42,162,626**
realized gain/ (losses) on investments		
ance as at July 01, 2021	(176,440,675)	(468,388,509)
l/(Less): for the period	38,654,818	291,947,834
sing Balance as at March 31, 2022	**(137,785,857)**	**(176,440,675)**
ers Liabilities		
vision for Investment in Securities (Others) 9.01	103,811,928	82,734,225
vision for Investment in Mutual Funds 9.02	1,188,072	1,188,072
sing Balance as at March 31, 2022	**105,000,000**	**83,922,297**
vision for Investment in Securities (Others)		
ance as at July 01, 2021	82,734,225	52,734,225
lition during the year	21,077,703	30,000,000
sing Balance as at March 31, 2022	**103,811,928**	**82,734,225**
vision for Investment in Mutual Funds		
ance as at July 01, 2021	1,188,072	1,188,072
lition during the year	-	-
sing Balance as at March 31, 2022	**1,188,072**	**1,188,072**
vision for Dividend Purification Fund		
ance as at July 01, 2021	1,878,479	5,968,474
l: Provision for the period	1,500,000	1,805,763
l: Profit on bank deposit	-	134,967
s: Donation and Expenses	2,260,200	6,030,725
sing Balance as at March 31, 2022	**1,118,279**	**1,878,479**
claimed/ Dividend payable		
ance as at July 01, 2021	11,875,579	11,171,781
l: Addition for this year	40,000,000	40,000,000
s: Dividend credited to investors account	(39,358,043)	(39,296,202)
s: Paid to Capital Market Stabilization Fund (FY 2013-14 to 2016-17)	(9,185,645)	-
sing Balance as at March 31, 2022 (11.01)	**3,331,891**	**11,875,579**
r wise breakup of unclaimed/ Dividend payable as on March 31, 2022		
idend payable 2013-14	-	2,015,000
idend payable 2014-15	-	4,446,046
idend payable 2015-16	-	1,604,737
idend payable 2016-17	-	1,119,862
idend payable 2017-18	1,061,564	1,065,614
idend payable 2018-19	792,095	794,795
idend payable 2019-20	808,006	829,525
idend payable 2020-21	670,226	-
	3,331,891	**11,875,579**

	Amount in Taka	
	31/Mar/2022	30/Jun/2021
rent liabilities		
nagement fee payable to ICB AMCL	3,745,726	3,952,504
stee fee payable to ICB	750,000	-
stodian fee payable to ICB	732,423	-
lit fee	23,000	23,000
nual fee payable to BSEC	746,610	51,233
re application money refundable- 12.01	-	3,255,957
ers	126,980	18,083
al current liabilities	**6,124,739**	**7,300,777**
re application money refundable		
sing Balance as at March 31, 2022	3,255,957	3,255,957
s: Paid to Capital Market Stabilization Fund	(3,255,957)	-
sing Balance as at March 31, 2022	**-**	**3,255,957**
Asset Value (NAV) Per Unit (At Cost Price) :		
al Assets (Investment considered at cost price)	1,141,971,135	1,147,139,758
s: Liabilities	10,574,909	21,054,835
Asset Value	**1,131,396,226**	**1,126,084,923**
nber of Units	100,000,000	100,000,000
V per Unit at Cost	**11.31**	**11.26**
Asset Value (NAV) Per Unit (At Market Price) :		
al Assets	1,004,185,278	970,699,083
s: Liabilities	10,574,909	21,054,835
Asset Value	**993,610,369**	**949,644,248**
nber of Units	100,000,000	100,000,000
V per Unit at Market Value	**9.94**	**9.50**

	Amount in Taka	
	01.07.2021 to 31.03.2022	01.07.2020 to 31.03.2021
fit on bank deposits and bonds		
fit on Short Notice Deposits	97,994	289,719
fit on MTDRs	209,444	-
fit on Listed Bonds	77,866	7,469,294
	385,304	**7,759,013**
er operating expenses		
nting and stationary	32,318	32,044
nk charges and excise duty	60,686	67,172
vertisement	195,963	263,135
BL Transection charges	70,191	5,741
BL Fee & Connection charge	106,000	106,000
stage and telegram	-	-
idend distribution expenses	114,730	1,970
) Expenses	17,000	15,000
ers	29,413	22,275
	626,301	**513,337**
lculation of Unrealized gain/ (losses) on investments		
realized Gain/(losses) as on June 30, 2021	(176,440,675)	(468,388,509)
realized Gain/(losses) as on March 31, 2022	(137,785,857)	(288,323,946)
rease/(decrease)	**38,654,818**	**180,064,563**

	Amount in Taka	
	01.07.2021 to 31.03.2022	01.07.2020 to 31.03.2021
J		
profit after Provision	24,233,600	10,986,917
nber of Units	100,000,000	100,000,000
nings Per Unit	**0.24**	**0.11**

:arnings Per Unit (EPU) has been increased due to increase of profit on sale of investments and dividend ome than previous year.**

CFPU		
cash inflow/(outflow) from operating activities	25,835,319.00	(267,684.00)
nber of Units	100,000,000	100,000,000
CFPU Per Unit	**0.26**	**(0.003)**

let operating cash flow per unit (NOCFPU) has been increased due to decrease of operating expenses n previous year.**

:onciliation between net profit to operating cash flow		
Profit before provision	46,811,303	32,001,917
s: Profit on sale of investment	(31,784,186)	(18,086,930)
erating cash flow before changes in working capital	**15,027,117**	**13,914,987**
anges in Working capital:		
crease/(Increase) of Other Current Assets	10,993,880	2,921,194.00
crease)/Increase of Current liabilities	(185,678)	(17,103,865)
	10,808,202	**(14,182,671)**
: operating cash flows	**25,835,319**	**(267,684)**