

Registered Address: Baitul View Tower (8th Floor), 56/1, Purana Paltan, Dhaka-1000

Credence First Shariah Unit Fund Half Yearly Financial Statements (Unaudited) As on 31 December, 2018

Accounts Receivable Advance, Deposit and Prepayments Cash and Cash Equivalents Preliminary and Issue Expense IPO/RPO Application Total Asset	71,220,930 1,067,424 46,275 14,887,157 2,902,424	31/Jun/18 Taka						
Investment at market price Accounts Receivable Advance, Deposit and Prepayments Cash and Cash Equivalents Preliminary and Issue Expense IPO/RPO Application Total Asset	71,220,930 1,067,424 46,275 14,887,157 2,902,424		i			01/1.1/104	- 21 /D	/
Accounts Receivable Advance, Deposit and Prepayments Cash and Cash Equivalents Preliminary and Issue Expense IPO/RPO Application Total Asset	1,067,424 46,275 14,887,157 2,902,424	64.838.938	i	Particu	lars	01/Jul/18 t	10 31/D	ec/
Advance, Deposit and Prepayments Cash and Cash Equivalents Preliminary and Issue Expense IPO/RPO Application Total Asset quity and Liabilities	46,275 14,887,157 2,902,424		<u> </u>					Tal
Cash and Cash Equivalents Preliminary and Issue Expense IPO/RPO Application Total Asset	14,887,157 2,902,424	583,919	Cash flows from ope	rating activit	ios			
Preliminary and Issue Expense IPO/RPO Application Total Asset	2,902,424	108,710 30,966,879	Gain on sale of inves	_	iles		5,734	1 12
IPO/RPO Application Total Asset quity and Liabilities		3,135,700	I .				,	,
quity and Liabilities	9,846,920	483,870	Profit Received on D	eposit			45	5,67
	99,971,130	100,118,016	Dividend income				864	4,21
			Management fees				(733	3,66
Share Holders' Equity Unit Capital	98,573,800	99,953,000	Annual Subscription	Fee			•	
Unit Premium Reserve	7,610	3,500	Advertisement Expe				170	0,90
	(11,029,568)	(3,912,389)		ise			,	,
Retained Earnings	9,201,079	3,248,072	CDBL charges				(8	8,85
	96,752,921	99,292,183	Dividend Payment					
Current Liabilities			Other operating exp	enses			(199	9,75
Accounts payable	2,103,270 1,114,939	- 825.833	Net cash from opera	ting activitie	s		5,631	1 14
Liability for Expenses Total	3,218,209	825,833 825,833	i itel easii iroiii opere	iting detivitie	.5		3,03.	_,
Total Equity and Liabilities	99,971,130	100,118,016						
		99,292,183	Cash flows from inv	_				
et Asset Value (NAV) et Asset Value (NAV) per Unit:	96,752,921	99,292,183	Net investment in sh	ares and sec	urities		(20,335	5,78
At Cost	10.93	10.33	Net cash from inves	ting activities	6		(20,335	5,78
At Market Price	9.82	9.93	 	_			•	
Statement of Comprehensiv From 01 July 2018 to 31 Decemb	e Incom	ie	Cash flows from fina Proceeds from issua	_				
	er 2018		Proceeds made for r		f units		(1,375	- 5,09
	0	1/Jul/18 to		e-purchase o	f units		(1,375	- 5,09 -
Particulars	0	31/Dec/18	Proceeds made for r Pteliminary & issue	e-purchase o expenses				_
Particulars	0		Proceeds made for r Pteliminary & issue of Net cash from finan	e-purchase o expenses cing activities			(1,375	5,09
Particulars ncome	0	31/Dec/18 Taka	Proceeds made for r Pteliminary & issue	e-purchase o expenses cing activities				5,09
Particulars ncome Profit on Deposit	0	31/Dec/18 Taka 701,784	Proceeds made for r Pteliminary & issue of Net cash from finan	e-purchase o expenses cing activities			(1,375	5,09
Particulars ncome Profit on Deposit Gain on Sale of Marketable Securities	0	31/Dec/18 Taka 701,784 5,734,438	Proceeds made for r Pteliminary & issue of Net cash from finan	e-purchase o expenses cing activities ne period	5		(1,375	5,09 9,72
Particulars ncome Profit on Deposit Gain on Sale of Marketable Securities Dividend Income	0	701,784 5,734,438 1,275,528	Proceeds made for r Pteliminary & issue on Net cash from finan Net cash flows for the Cash and cash equivalen	e-purchase o expenses cing activities ne period	s ng of the period		(1,375 (16,079	5,09 9,72 6,87
Particulars ncome Profit on Deposit Sain on Sale of Marketable Securities Dividend Income	0	31/Dec/18 Taka 701,784 5,734,438	Proceeds made for r Pteliminary & issue on Net cash from finan Net cash flows for the	e-purchase o expenses cing activities ne period	s ng of the period		(1,375 (16,075 30,966	5,09 9,72 6,87
Particulars ncome Profit on Deposit Gain on Sale of Marketable Securities Dividend Income Total Expenses	0	701,784 5,734,438 1,275,528 7,711,750	Proceeds made for r Pteliminary & issue of Net cash from finan Net cash flows for the Cash and cash equivalen	e-purchase of expenses cing activities ne period cs at the beginnients at the end	s ng of the period d of the period		(1,375 (16,075 30,966	5,09 9,72
Particulars Profit on Deposit Sain on Sale of Marketable Securities Dividend Income Total Expenses Wanagement Fees	0	31/Dec/18 Taka 701,784 5,734,438 1,275,528 7,711,750 999,652	Proceeds made for r Pteliminary & issue of Net cash from finan Net cash flows for the Cash and cash equivalen Cash and cash equival	e-purchase of expenses cing activities ne period cs at the beginnients at the end	s ng of the period d of the period		(1,375 (16,075 30,966	5,09 9,72 6,87 7,15
Particulars ncome Profit on Deposit Gain on Sale of Marketable Securities Dividend Income Total Expenses Amanagement Fees Amortization of preliminary andissue expenses	0	31/Dec/18 Taka 701,784 5,734,438 1,275,528 7,711,750 999,652 233,276	Proceeds made for r Pteliminary & issue of Net cash from finan Net cash flows for the Cash and cash equivalen Cash and cash equivalen Net operating cash the	e-purchase o expenses cing activities ne period as at the beginni ents at the enclows per uni	s ng of the period d of the period t		(1,375) (16,075) 30,966 14,887	5,09 9,72 6,87 7,15
Particulars ncome Profit on Deposit Sain on Sale of Marketable Securities Dividend Income Fotal Expenses Amortization of preliminary andissue expenses Annual Subscription Fees to BSEC	0	31/Dec/18 Taka 701,784 5,734,438 1,275,528 7,711,750 999,652 233,276 39,782	Proceeds made for repteliminary & issue of Net cash from finan Net cash flows for the Cash and cash equivalen Cash and cash equivalen Net operating cash the Statem	e-purchase of expenses cing activities ne period as at the beginnients at the enclows per unitent of C	ng of the period d of the period t hanges i	n Equity	(1,375) (16,075) 30,966 14,887	5,09 9,72 6,87 7,15
Particulars ncome Profit on Deposit Gain on Sale of Marketable Securities Dividend Income Total Expenses Amanagement Fees Amortization of preliminary andissue expenses	0	31/Dec/18 Taka 701,784 5,734,438 1,275,528 7,711,750 999,652 233,276	Proceeds made for repteliminary & issue of Net cash from finan Net cash flows for the Cash and cash equivalen Cash and cash equivalen Net operating cash the Statem	e-purchase of expenses cing activities ne period as at the beginnients at the enclows per unitent of C	s ng of the period d of the period t	n Equity	(1,375) (16,075) 30,966 14,887	5,09 9,72 6,87 7,15
Particulars ncome Profit on Deposit Gain on Sale of Marketable Securities Dividend Income Fotal Expenses Management Fees Amortization of preliminary andissue expenses Annual Subscription Fees to BSEC CDBL settlement and demat charges	0	31/Dec/18 Taka 701,784 5,734,438 1,275,528 7,711,750 999,652 233,276 39,782 8,855	Proceeds made for repteliminary & issue of Net cash from finan Net cash flows for the Cash and cash equivalen Cash and cash equivalen Net operating cash the Statem	e-purchase of expenses cing activities ne period as at the beginnients at the enclows per unitent of C	ng of the period d of the period t hanges i	n Equity	(1,375) (16,075) 30,966 14,887	5,09 9,72 6,87 7,15
Particulars ncome Profit on Deposit Gain on Sale of Marketable Securities Dividend Income Fotal Expenses Management Fees Amortization of preliminary andissue expenses Annual Subscription Fees to BSEC CDBL settlement and demat charges CDBL fees	0	31/Dec/18 Taka 701,784 5,734,438 1,275,528 7,711,750 999,652 233,276 39,782 8,855 13,070	Proceeds made for repteliminary & issue of Net cash from finan Net cash flows for the Cash and cash equivalen Cash and cash equival Net operating cash of Statem From 0	e-purchase of expenses cing activities are period as at the beginnients at the endlows per united to f C 1 July 2018	ng of the period d of the period t hanges i to 31 Decem	n Equity	(1,375 (16,079 30,966 14,887	5,09 9,72 6,87 7,15 0.5
Particulars ncome Profit on Deposit Gain on Sale of Marketable Securities Dividend Income Iotal Expenses Management Fees Amortization of preliminary andissue expenses Annual Subscription Fees to BSEC CDBL settlement and demat charges CDBL fees Trustee fees	0	31/Dec/18 Taka 701,784 5,734,438 1,275,528 7,711,750 999,652 233,276 39,782 8,855 13,070 78,162	Proceeds made for r Pteliminary & issue o Net cash from finan Net cash flows for the Cash and cash equivalen Cash and cash equival Net operating cash of From 0	e-purchase of expenses cing activities are period as at the beginnients at the endlows per united to the control of C 1 July 2018	ng of the period d of the period t hanges i to 31 Decer	n Equity	(1,375) (16,079) 30,966 14,887	5,09 9,72 6,87 7,15 0.5
Particulars ncome Profit on Deposit Gain on Sale of Marketable Securities Dividend Income Total Expenses Annagement Fees Annortization of preliminary andissue expenses Annual Subscription Fees to BSEC CDBL settlement and demat charges CDBL fees Trustee fees Custodian fees	0	31/Dec/18 Taka 701,784 5,734,438 1,275,528 7,711,750 999,652 233,276 39,782 8,855 13,070 78,162 46,695	Proceeds made for r Pteliminary & issue of the cash from finant of the cash flows for the cash and cash equivalent cash and cash equivalent of the c	e-purchase of expenses cing activities are period as at the beginnients at the endlows per unitent of C 1 July 2018 Unit Capital Unit Pre 99,953,000	ng of the period d of the period t hanges i to 31 Decem	n Equity	(1,375) (16,079) 30,966 14,887	- 5,09 9,72 6,87 7,15 0.5 es in 1
Particulars ncome Profit on Deposit Gain on Sale of Marketable Securities Dividend Income Total Expenses Management Fees Amortization of preliminary andissue expenses Annual Subscription Fees to BSEC CDBL settlement and demat charges CDBL fees Trustee fees Custodian fees Brokerage commission	0	31/Dec/18 Taka 701,784 5,734,438 1,275,528 7,711,750 999,652 233,276 39,782 8,855 13,070 78,162 46,695 135,106	Proceeds made for r Pteliminary & issue o Net cash from finan Net cash flows for the Cash and cash equivalen Cash and cash equivalen Cash and cash equivalen Statem From 0 Particulars Opening Balance on 01/07/2018 Unit Capital raised during the period	e-purchase of expenses cing activities the period as at the beginnients at the end lows per unitents of C 1 July 2018 Unit Capital Unit Pre 99,953,000 20,000	ng of the period t t hanges i to 31 Decer	n Equity	(1,375) (16,075) 30,966 14,887 Y Figure Earning Tot 3,248,072	
Particulars ncome Profit on Deposit Gain on Sale of Marketable Securities Dividend Income Fotal Expenses Management Fees Amortization of preliminary andissue expenses Annual Subscription Fees to BSEC CDBL settlement and demat charges CDBL fees Frustee fees Custodian fees Brokerage commission Audit fees	0	31/Dec/18 Taka 701,784 5,734,438 1,275,528 7,711,750 999,652 233,276 39,782 8,855 13,070 78,162 46,695 135,106 25,000	Proceeds made for r Pteliminary & issue of the cash from finant of the cash flows for the cash and cash equivalent cash and cash equivalent of the c	e-purchase of expenses cing activities are period as at the beginnients at the endlows per unitent of C 1 July 2018 Unit Capital Unit Pre 99,953,000	ng of the period d of the period t hanges i to 31 Decer	n Equity	(1,375) (16,075) 30,966 14,887 Y Figure Earning Tot 3,248,072	- 5,09 9,72 6,87 7,15 0.5 es in 1
Particulars ncome Profit on Deposit Gain on Sale of Marketable Securities Dividend Income Fotal Expenses Management Fees Amortization of preliminary andissue expenses Annual Subscription Fees to BSEC CDBL settlement and demat charges CDBL fees Frustee fees Eustodian fees Surkerage commission Audit fees Newspaper publication exp	0	31/Dec/18 Taka 701,784 5,734,438 1,275,528 7,711,750 999,652 233,276 39,782 8,855 13,070 78,162 46,695 135,106 25,000 89,500	Proceeds made for r Pteliminary & issue o Net cash from finan Net cash flows for the Cash and cash equivalen Cash and cash equivalen Cash and cash equivalen Statem From 0 Particulars Opening Balance on 01/07/2018 Unit Capital raised during the period	e-purchase of expenses cing activities the period as at the beginnients at the end lows per unitents of C 1 July 2018 Unit Capital Unit Pre 99,953,000 20,000	ng of the period t t hanges i to 31 Decer	n Equity	(1,375) (16,075) 30,966 14,887 Y Figure Earning Tot 3,248,072	
Particulars Profit on Deposit Sain on Sale of Marketable Securities Dividend Income Total Expenses Amortization of preliminary andissue expenses Annual Subscription Fees to BSEC DBL settlement and demat charges CDBL fees Custodian fees Brokerage commission Audit fees Vewspaper publication exp PO Application Related Expenses	0	31/Dec/18 Taka 701,784 5,734,438 1,275,528 7,711,750 999,652 233,276 39,782 8,855 13,070 78,162 46,695 135,106 25,000 89,500 36,000	Proceeds made for r Pteliminary & issue of r Net cash from finan Net cash flows for the cash and cash equivalen Operating cash of statem From 0 Particulars Opening Balance on 01/07/2018 Unit Capital raised during the period Less Unit Repurchase	e-purchase of expenses cing activities the period as at the beginnients at the end lows per unitents of C 1 July 2018 Unit Capital Unit Pre 99,953,000 20,000	ng of the period t thanges i to 31 Decer	n Equity nber 2018 ted Gain/Loss Retained (3,912,389)	(1,375 (16,079 30,966 14,887 Figure Earning Tol 3,248,072	5,09 9,72 6,87 7,15 0.5 0.5 es in 1 tal Equi 99,292 20 (1,399
Particulars ncome Profit on Deposit Gain on Sale of Marketable Securities Dividend Income Total Expenses Amortization of preliminary andissue expenses Annual Subscription Fees to BSEC CDBL settlement and demat charges CDBL fees Custodian fees Brokerage commission Audit fees Newspaper publication exp PO Application Related Expenses Bank charges and excise duty	0	701,784 5,734,438 1,275,528 7,711,750 999,652 233,276 39,782 8,855 13,070 78,162 46,695 135,106 25,000 89,500 36,000 28,645	Proceeds made for r Pteliminary & issue of the cash from finant of the cash flows for the cash and cash equivalent cash and cash equivalent of the cash of the	e-purchase of expenses cing activities the period as at the beginnients at the end lows per unitents of C 1 July 2018 Unit Capital Unit Pre 99,953,000 20,000	ng of the period d of the period t hanges i to 31 Decer mium Reserve Unrealia 3,500	n Equity nber 2018 red Gain/Loss Retained (3,912,389) (7,117,179)	(1,375 (16,075 30,966 14,887 Y Figure 5 Earning Tot 3,248,072	5,09 9,72 6,87 7,15 0.5 0.5 (1,399) 4 (7,117,17)
Particulars ncome Profit on Deposit Gain on Sale of Marketable Securities Dividend Income Total Expenses Management Fees Amortization of preliminary andissue expenses Annual Subscription Fees to BSEC CDBL settlement and demat charges CDBL fees Trustee fees Custodian fees Brokerage commission Audit fees Newspaper publication exp PO Application Related Expenses Stank charges and excise duty Other operating expenses	0	31/Dec/18 Taka 701,784 5,734,438 1,275,528 7,711,750 999,652 233,276 39,782 8,855 13,070 78,162 46,695 135,106 25,000 89,500 36,000 28,645 25,000	Proceeds made for r Pteliminary & issue of the cash from finan of the cash flows for the cash and cash equivalen cash and cash equivalen of the cash of	e-purchase of expenses cing activities the period as at the beginnients at the end lows per unitents of C 1 July 2018 Unit Capital Unit Pre 99,953,000 20,000	ng of the period d of the period t hanges i to 31 Decer mium Reserve Unrealia 3,500 4,110	n Equity nber 2018 red Gain/Loss Retainee (3,912,389) (7,117,179)	(1,375 (16,075 30,966 14,887 Y Figure 1 Earning Tot 3,248,072	5,09 9,72 6,87 7,15 0.5 0.5 0.5 (1,399