Statement of Financial Position (Unaudited)
As on March 31, 2021

Dortioulare	Notes	31-Mar-21	31-Dec-20
Particulars	Notes	Taka	Taka
Assets			
Investment at market price	1	165,871,765	156,149,899
Fixed Deposit Receipts (FDR)	2	15,000,000	15,000,000
Accounts Receivable	3	1,342,193	607,500
Cash & Cash equivalent	4	31,722,498	12,889,738
Preliminary & Issue Expenses	5	851,257	886,971
Total Assets		214,787,712	185,534,108
Equity & Liabilities			
Unitholders' Equity			
Unit Capital	6	170,215,400	137,352,720
Unit Premium	7	18,698,628	10,979,461
Dividend Equalization Reserve		150,000	-
Retained Earnings		23,637,353	25,572,588
Total Equity		212,701,382	173,904,769
Current Liabilities			
Accounts Payable	8	988,774	10,066,780
Liability for expenses	9	1,097,557	1,562,559
Total Liabilities		2,086,331	11,629,339
Total Equity and Liabilities		214,787,712	185,534,108
Net Asset Value (NAV)		212,701,382	173,904,769
Net Asset value (NAV)		212,701,302	173,304,703
Net Asset Value (NAV) per unit:			
At Cost	10	12.08	11.61
At Market Price	11	12.50	12.66
No of Units Outstanding		17,021,540	13,735,272

^{*}These financial statements should be read in conjunction with annexed notes.

Head of Compliance (AMC)

Trustee

(Sandhani Life Insurance Co. Ltd.)



Managing Director (AMC)

STATEMENT OF PROFIT & LOSS AND OTHER COMPREHENSIVE INCOME (Unaudited)

For the period from January 01, 2021 to March 31, 2021

Particulars	Notes	01-Jan-21 to 31-Mar-21	01-Jan-20 to 31-Mar-20
		Taka	Taka
INCOME			
Interest Income	12	318,753	-
Net gain on sale of marketable securities	13	15,285,021	-
Dividend Income	14	2,480,728	-
Unrealized gain/(loss) on securities	15	(7,354,506)	
TOTAL		10,729,996	
EXPENSES	,		
Management fees		1,048,268	-
Amortization of preliminary & issue expenses		35,714	-
CDBL Charges		20,984	-
Trustee Fees		49,288	-
IPO Application Fees		14,000	-
Brokerage Commission		278,601	-
Bank Charge & excise duty		2,809	1,320
Other Operating Expense		77,350	V .
TOTAL		1,527,014	1,320
Net Profit For the Period		9,202,982	(1,320)
Earnings Per Unit	16	0.54	(0.00)

Head of Compliance (AMC)

Managing Director (AMC)

Trustee (Sandhani Life Insurance Co. Ltd.)



STATEMENT OF CHANGES IN EQUITY (Unaudited)

For the period from January 1, 2021 to March 31, 2021

Particulars	Unit Capital	Unit Premium Reserve	Retained Earnings	Dividend Equalization Reserve	Total Equity
Opening Balance	137,352,720	10,979,461	25,572,588	-	173,904,769
Unit capital raised during the period	54,604,510	14,252,549	-	-	68,857,059
Unit surrendered	(21,741,830)	(6,533,382)	-	-	(28,275,212)
Dividend Equalization Reserve	-	-	(150,000)	150,000	-
Dividend paid during the year	-	-	(10,988,217)	-	(10,988,217)
Net profit during the period	-	-	9,202,982		9,202,982
Ending Balance	170,215,400	18,698,628	23,637,353	150,000	212,701,382

For the period from January 1, 2020 to March 31, 2020

Particulars	Unit Capital	Unit Premium Reserve	Retained Earnings	Dividend Equalization Reserve	Total Equity
Opening Balance	11,250,000	-	33,556	-	11,283,556
Unit capital raised during the period	91,281,000	-	-	-	91,281,000
Unit surrendered	(10,000,000)	-	-	-	(10,000,000)
Net profit during the period	_	-	(1,320)		(1,320)
Ending Balance	92,531,000	•	32,236	•	92,563,236

Head of Comliance (AMC) Managing Director (AMC)

Trustee (Sandhani Life Insurance Co. Ltd)



STATEMENT OF CASH FLOW (Unaudited)

For the period from January 01, 2021 to March 31, 2021

Particulars	01-Jan-21 to 31-Mar-21	01-Jan-20 to 31-Mar-20
	BDT	BDT
Cash flows from operating activities:		
Interest Income	318,753	-
Gain on Sale of Investments	15,285,021	-
Dividend Income	1,814,228	-
Management Fees	(1,457,941)	-
Trustee Fees	(64,618)	-
Brokerage commission	(278,601)	-
Bank Charges & Excise Duty	(2,809)	(1,320)
CDBL Fee	(20,984)	-
IPO Application Fee	(14,000)	-
Audit Fee	(40,000)	-
Other Operating Expense	(77,350)	
Net Cash Flow Generated from Operating Activities	15,461,700	(1,320)
Cash Flow from Investing Activities:		
Net Investment in Shares and securities	(27,211,344)	-
Net Cash Used in Investing Activities	(27,211,344)	
Cash Flow from Financing Activities:		
Proceeds from issuance of units	68,857,059	91,281,000
Proceeds made for re-purchase of units	(28,275,212)	(10,000,000)
Dividend Payment	(9,999,443)	
Net Cash Flow from Financing Activities	30,582,404	81,281,000
Net Cash Flows	18,832,760	81,279,680
Cash & Cash Equivalent at the beginning of the Period	12,889,738	11,293,556
Cash & Cash Equivalent at the end of the Period	31,722,498	92,573,236
Net Operating Cash Flow per Unit	0.91	(0.00)

Head Of Compliance (AMC)

Trustee (Sandhani Life Insurance Co. Ltd)

Managing Director (AMC)



EKUSH FIRST UNIT FUND Notes to the Financial Statements (Unaudited)

		31-Mar-21 BDT	31-Dec-20 BDT
2	Fixed Deposit Receipt (FDR)		001
_	Delta Brac Housing Finance Corporation Ltd	15,000,000	15,000,000
	Total	15,000,000	15,000,000
3	Accounts Receivable		
	Dividend Receivables:		
	Grameenphone Limited	899,000	-
	Dominage Steel Building Systems Ltd	-	7,500
	Summit Power Limited	-	600,000
	British American Tobacco Bangladesh Company	375,000	
		1,274,000	607,500
	Receivables from Broker:	00.400	
	UCB Stock Brokerage Limited	68,193 68,193	
		66,193	-
	Total	1,342,193	607,500
4	Cash and Cash Equivalents		
	Cash at Bank		
	Midland Bank Limited:	00.540.00	
	A/C No: 0001-1090000732 A/C No: 0001-106000093	30,543,631 1,178,761	7,605,069 5,284,563
	The City Bank Limited:	1,170,701	3,204,303
	A/C No:	106	106
	Total	31,722,498	12,889,738
5	Preliminary & Issue Expenses		
	Opening Balance	886,971	1,000,000
	Less: Amortization Made During the Period	(35,714)	(113,029)
	Total	851,257	886,971
6	Unit Capital		
	Opening Balance	137,352,720	101 000 700
	Add: Subscription during the Period Less: Redeemption during the Period	54,604,510 (21,741,830)	181,080,722 (43,728,002)
	Total	170,215,400	137,352,720
7	Unit Premium		
•	Opening Balance	10,979,461	
	Add: Unit premium reserve during the period	14,252,549	11,527,889
	Less: Premium reimbursed for repurchase of units	(6,533,382)	(548,428)
	Total	18,698,628	10,979,461
8	Accounts Payable		
	Payable to Broker		10,066,780
	Withholding Tax Payable	988,774	-
		988,774	10,066,780
9	Liability for Expenses		
	Management fee Trustee fee	1,048,268	1,457,941 64,618
	Annual BSEC fee	49,288	04,010
	Audit fee	-	40,000
	CDBL fee		-
	Total	1,097,557	1,562,559
10	NAV per unit at cost price		
	Net Asset Value at Market Price	212,701,382	173,904,769
	Less: Unrealized gain/(loss) Net Asset Value at Cost Price	7,031,912 205,669,469	14,386,418 159,518,351
	No of units outstanding NAV per unit at Cost Price	17,021,540 12.08	13,735,272 11.61
	•	12.00	11.01
11	NAV per unit at market price Net Asset Value at Market Price	242 704 222	172 004 700
	No of units outstanding	212,701,382 17,021,540	173,904,769 13,735,272
	NAV per unit at Market Price	12.50	12.66
	•		





12 Interest Income		EKUSH FIRST UN Notes to the Financial State		
Interest Income Interest Income Interest Income Total 318,753 318,753 3 318,753 3 3 318,753 3 3 3 3 3 3 3 3 3		Notes to the i mandar otate	01-Jan-21 to	
Interest income from FDR			BDT	BDT
Total 318,753	12	Interest Income		
Net Gain on Sale of Marketable Securities		Interest income from FDR	318,753	
Gain on Sale of Marketable Securities BRAC Bank Limited 207,429 3,759,966 3,759,966 3,759,966 3,759,966 3,774 3,759,966 3,774 3,		Total	318,753	
BRAC Bank Limited 207,429 British American Tobacco Bangladesh Company 2,759,966	13	Net Gain on Sale of Marketable Securities		
British American Tobacco Bangladesh Company		Gain on Sale of Marketable Securities		
Crystal Insurance Company Limited S11,057 Dominage Steel Building Systems Limited 53,774 Eastern Bank Limited (6,658)			207,429	
Dominage Steel Building Systems Limited		British American Tobacco Bangladesh Company	2,759,966	-
Eastern Bank Limited eGeneration Limited 10DLC Finance Limited 10DLC Finance Limited 11A3, 295) 1nvestment Corporation of Bangladesh Linde Bangladesh Limited 165,416 Linde Bangladesh Limited 164,124) Marico Bangladesh Limited Marico Bangladesh Limited MIR Akhter Hossain Limited (864,721) Olympic Industries (316,051) ROBI Axiata Limited 7,675,616 Singer Bangladesh Limited 34,413 Square Pharmaceuticals Limited 545,934 Summit Power Limited 3,603,472 Taufika Foods and Agro Industries Limited The ACME Laboratories L			811,057	-
eGeneration Limited			53,774	-
IDLC Finance Limited (133,295)				-
Investment Corporation of Bangladesh			1 11	-
Linde Bangladesh Limited Marico Bangladesh Limited Marico Bangladesh Limited Mir Akhter Hossain Limited Olympic Industries ROBI Axiata Limited Singer Bangladesh Limited Singer Bangladesh Limited Square Pharmaceuticals Limited Summit Power Limited Summit			1 11	-
Marico Bangladesh Limited (82,160) - MIR Akhter Hossain Limited (864,721) - Olympic Industries (316,051) - ROBI Axiata Limited 7,675,616 - Singer Bangladesh Limited 34,413 - Square Pharmaceuticals Limited 545,934 - Summit Power Limited 3,603,472 - Taufika Foods and Agro Industries Limited 457,600 - The ACME Laboratories Limited (50,067) - Net Gain on Sale of Marketable Securities 15,285,021 - 14 Dividend Income - - British American Tobacco Bangladesh Company 375,000 - Grameenphone Limited 899,000 - Marico Bangladesh Limited 113,000 - EDGE AMC GROWTH FUND 135,379 - UFS-PRAGATI LIFE UNIT FUND 958,349 - Total 2,480,728 - 15 Unrealized gain/(loss) on securities - - Opening Balance 14,386,418 - Closing Balance (Note:1) 7,031,912 - <td< td=""><td></td><td></td><td>1</td><td>- </td></td<>			1	-
MIR Akhter Hossain Limited Olympic Industries ROBI Axiata Limited Singer Bangladesh Limited Singer Bangladesh Limited Singer Pharmaceuticals Limited Summit Power Limited Summit			1	-
Olympic Industries				-
ROBI Axiata Limited 3,675,616 34,413 35, 379 375,000 3				-
Singer Bangladesh Limited 34,413		· ·		- (
Square Pharmaceuticals Limited S45,934 Summit Power Limited 3,603,472 Summit Power Limited 457,600 Square Pharmaceuticals Limited 457,600 Square Pharmaceuticals Limited (50,067) Square Pharmaceuticals Limited (50,067) Square Pharmaceuticals Limited Square Pharmaceuticals Limited Square Pharmaceuticals Limited Square Pharmaceuticals Pharmaceuticals Square Pharmaceuticals Limited Square Pharmaceuticals Pharmaceuticals Square Pharma			1	-)
Summit Power Limited 3,603,472 -				•
Taufika Foods and Agro Industries Limited The ACME Laboratories Limited The ACME Laboratories Limited The ACME Laboratories Limited Net Gain on Sale of Marketable Securities 15,285,021 14 Dividend Income British American Tobacco Bangladesh Company Grameenphone Limited British American Tobacco Bangladesh Company Foramenphone Limited British American Tobacco British Br		•	1	- }
The ACME Laboratories Limited (50,067)			1	-
Net Gain on Sale of Marketable Securities 15,285,021 -				
Dividend Income British American Tobacco Bangladesh Company 375,000				-
British American Tobacco Bangladesh Company Grameenphone Limited 899,000		Net Gaill Oil Gale Of Marketable Securities	13,203,021	
Grameenphone Limited 899,000	14			
Marico Bangladesh Limited 113,000 - EDGE AMC GROWTH FUND 135,379 - UFS-PRAGATI LIFE UNIT FUND 958,349 - Total 2,480,728 - 15 Unrealized gain/(loss) on securities 14,386,418 - Opening Balance 14,386,418 - Closing Balance (Note:1) 7,031,912 - (7,354,506) - 16 Earnings per Unit 9,202,982 (1,32) Net Income for the period 9,202,982 (1,32)			1 11	-
EDGE AMC GROWTH FUND UFS-PRAGATI LIFE UNIT FUND Total 135,379 958,349 - 2,480,728 - 15 Unrealized gain/(loss) on securities Opening Balance Closing Balance (Note:1) 14,386,418 - 7,031,912 - (7,354,506) 16 Earnings per Unit Net Income for the period 9,202,982 (1,336)			7 11	- [
UFS-PRAGATI LIFE UNIT FUND Total 15 Unrealized gain/(loss) on securities Opening Balance Closing Balance (Note:1) 16 Earnings per Unit Net Income for the period 958,349 - 2,480,728 - 14,386,418 - 7,031,912 - (7,354,506) - 18 Earnings per Unit Net Income for the period 9,202,982 (1,334,506)			1 11	-
Total 2,480,728 - 15 Unrealized gain/(loss) on securities Opening Balance Closing Balance (Note:1) 14,386,418 - (7,031,912 - (7,354,506) - 16 Earnings per Unit Net Income for the period 9,202,982 (1,336)				-
15 Unrealized gain/(loss) on securities Opening Balance Closing Balance (Note:1) 16 Earnings per Unit Net Income for the period 14,386,418 7,031,912 (7,354,506) - 18 Parnings per Unit 9,202,982 (1,33				
Opening Balance 14,386,418 - Closing Balance (Note:1) 7,031,912 - (7,354,506) - 16 Earnings per Unit 9,202,982 (1,32)				
Closing Balance (Note:1) 7,031,912 - (7,354,506) - 16 Earnings per Unit Net Income for the period 9,202,982 (1,32)	15			
(7,354,506) - 16 Earnings per Unit Net Income for the period 9,202,982 (1,32)				-
16 Earnings per Unit Net Income for the period 9,202,982 (1,32)		Closing Balance (Note:1)		-
Net Income for the period 9,202,982 (1,32			(7,354,506)	
Net Income for the period 9,202,982 (1,32	16	Earnings per Unit		
			9.202.982	(1,320)
				9,253,100
				(0.00)



