FAS Finance & Investment Limited
Consolidated Balance Sheet
As at June 30, 2017

Particulars	Amount in Taka	
	Un-audited	Audited
	30-June-2017	31-Dec-2016
PROPERTY AND ASSETS		
Cash	**65,181,009**	**69,026,418**
In hand (including foreign currencies)	86,224	35,114
Balance with Bangladesh Bank and its agent bank(s) (including foreign currencies)	65,094,785	68,991,304
Balance with other banks and financial institutions	**2,157,531,701**	**1,806,481,383**
In Bangladesh	2,157,531,701	1,806,481,383
Outside Bangladesh	-	-
Money at call and on short notice	-	-
Investments	**924,092,986**	**868,751,915**
Government	-	-
Others	924,092,986	868,751,915
Loans, advances and leases	**13,827,374,044**	**14,018,369,557**
Loans, cash credits, overdrafts, and leases etc.	13,827,374,044	14,018,369,557
Bills purchased and discounted	-	-
Fixed assets including premises, furniture and fixtures	**334,776,447**	**340,820,249**
Other assets	**561,224,770**	**518,257,576**
Non-Financial assets-held for sale	**44,665,893**	**44,665,893**
Total Assets	**17,914,846,850**	**17,666,372,991**
LIABILITIES AND CAPITAL		
Liabilities		
Borrowings from other banks, financial institutions, and agents	**6,815,074,880**	**6,191,382,346**
Deposits and other accounts	**7,754,133,664**	**8,224,278,625**
Current deposits and other accounts	-	-
Bills payable	-	-
Savings bank deposits	-	-
Fixed deposits	7,754,133,664	8,224,278,625
Bearer certificates of deposit	-	-
Other deposits	-	-
Others liabilities	**1,525,815,018**	**1,508,535,977**
Total Liabilities	**16,095,023,562**	**15,924,196,948**
Capital/Shareholders' Equity	**1,813,324,490**	**1,736,099,363**
Paid-up capital	1,290,713,110	1,229,250,580
Statutory reserve	155,186,770	155,186,770
Other reserve	315,000	315,000
Revaluation reserve	232,007,154	235,792,859
Retained earnings	135,102,456	115,554,154
Minority interest	**6,498,798**	**6,076,680**
Total Liabilities and Shareholders' Equity	**17,914,846,850**	**17,666,372,991**
Net asset value per share	**14.05**	**14.12**

AMAR STOCK

FAS Finance & Investment Ltd. Dhaka

FAS Finance & Investment Limited

Consolidated Balance Sheet

As at June 30, 2017

Particulars	Amount in Taka	
	Un-audited	Audited
	30-June-2017	31-Dec-2016
PROPERTY AND ASSETS		
Cash	**65,181,009**	**69,026,418**
In hand (including foreign currencies)	86,224	35,114
Balance with Bangladesh Bank and its agent bank(s) (including foreign currencies)	65,094,785	68,991,304
Balance with other banks and financial institutions	**2,157,531,701**	**1,806,481,383**
In Bangladesh	2,157,531,701	1,806,481,383
Outside Bangladesh	-	-
Money at call and on short notice	-	-
Investments	**924,092,986**	**868,751,915**
Government	-	-
Others	924,092,986	868,751,915
Loans, advances and leases	**13,827,374,044**	**14,018,369,557**
Loans, cash credits, overdrafts, and leases etc.	13,827,374,044	14,018,369,557
Bills purchased and discounted	-	-
Fixed assets including premises, furniture and fixtures	**334,776,447**	**340,820,249**
Other assets	**561,224,770**	**518,257,576**
Non-Financial assets-held for sale	**44,665,893**	**44,665,893**
Total Assets	**17,914,846,850**	**17,666,372,991**
LIABILITIES AND CAPITAL		
Liabilities		
Borrowings from other banks, financial institutions, and agents	**6,815,074,880**	**6,191,382,346**
Deposits and other accounts	**7,754,133,664**	**8,224,278,625**
Current deposits and other accounts	-	-
Bills payable	-	-
Savings bank deposits	-	-
Fixed deposits	7,754,133,664	8,224,278,625
Bearer certificates of deposit	-	-
Other deposits	-	-
Others liabilities	**1,525,815,018**	**1,508,535,977**
Total Liabilities	**16,095,023,562**	**15,924,196,948**
Capital/Shareholders' Equity	**1,813,324,490**	**1,736,099,363**
Paid-up capital	1,290,713,110	1,229,250,580
Statutory reserve	155,186,770	155,186,770
Other reserve	315,000	315,000
Revaluation reserve	232,007,154	235,792,859
Retained earnings	135,102,456	115,554,154
Minority interest	**6,498,798**	**6,076,680**
Total Liabilities and Shareholders' Equity	**17,914,846,850**	**17,666,372,991**
Net asset value per share	**14.05**	**14.12**

AMARSTOCK

FAS Finance & Investment Ltd. Dhaka

Particulars	Amount in Taka	
	Un-audited	Audited
	30-June-2017	31-Dec-2016
OFF-BALANCE SHEET ITEMS		
Contingent Liabilities	-	-
Acceptances and endorsements	-	-
Letters of guarantee	-	-
Irrevocable letters of credit	-	-
Bills for collection	-	-
Other contingent liabilities	-	-
Other commitments	**602,350,611**	**679,637,582**
Documentary credits and short term trade-related transactions	-	-
Forward assets purchased and forward deposits placed	-	-
Undrawn note issuance and revolving underwriting facilities	-	-
Undrawn formal standby facilities, credit lines and other commitments	602,350,611	679,637,582
Total	**602,350,611**	**679,637,582**

Md. Mohsin Reza Khan
Company Secretary

Md. Maniruzzaman Akan
Chief Financial Officer

Md. Russel Shahrior
Managing Director & CEO

Anjan Kumer Roy, FCA
Director

Md. Siddiqur Rahman, FCS
Chairman

FAS Finance & Investment Ltd. Dhaka

AMARSTOCK

FAS Finance & Investment Limited
Consolidated Profit and Loss Account
For the period from 01 January-2017 to 30 June-2017

Particulars	Amount in Taka			
	Un-audited			
	01-Jan-17 to 30-June-17	01-Jan-16 to 30-June-16	01-Apr-17 to 30-June-17	01-Apr-16 to 30-June-16
OPERATING INCOME				
Interest income	779,386,229	810,972,368	370,134,183	439,426,017
Less: Interest paid on deposits and borrowings, etc.	678,886,612	697,440,954	299,116,090	357,039,186
Net interest income	**100,499,617**	**113,531,414**	**71,018,093**	**82,386,831**
Investment income	61,351,551	8,215,661	(3,371,634)	6,711,403
Commission, exchange and brokerage	-	300,000	-	-
Other operating income	5,520,500	6,398,597	1,523,477	3,118,124
	66,872,051	**14,914,258**	**(1,848,157)**	**9,829,527**
Total operating income (a)	**167,371,668**	**128,445,672**	**69,169,936**	**92,216,358**
OPERATING EXPENSES				
Salary and allowances	41,412,466	32,008,983	25,951,930	19,490,208
Rent, taxes, insurance, electricity, etc.	5,650,383	4,733,973	2,931,195	2,652,191
Legal expenses	672,482	133,820	608,832	70,070
Postage, stamps, telecommunication, etc.	2,119,861	1,214,542	1,392,385	526,889
Stationery, printings, advertisements, etc.	3,937,043	2,064,086	2,363,035	858,523
Chief executive's salary & fees	2,750,000	1,950,000	2,100,000	975,000
Directors' fees	732,550	488,750	470,350	311,650
Auditors' fees	-	36,525	-	23,300
Depreciation and repairs of FI's assets	10,161,964	10,926,973	5,214,005	5,787,663
Other expenses	11,954,024	10,353,218	7,227,382	6,933,849
Total operating expenses (b)	**79,390,773**	**63,910,870**	**48,259,114**	**37,629,343**
Profit before provision (c=a-b)	**87,980,895**	**64,534,802**	**20,910,822**	**54,587,015**
Provision against loans, advances and leases	80,553,989	90,668,018	58,899,293	54,590,199
Provision for diminution in value of investments	(78,310,435)	(16,330,208)	(19,403,397)	(24,853,373)
Other provisions	-	-	-	-
Total provision (d)	**2,243,554**	**74,337,810**	**39,495,896**	**29,736,826**
Profit before taxation (c-d)	**85,737,341**	**(9,803,008)**	**(18,585,074)**	**24,850,189**
Provision for taxation	**5,955,237**	**8,157,847**	**(15,200,272)**	**7,998,477**
Current tax	5,955,237	8,157,847	(15,200,272)	7,998,477
Deferred tax	-	-	-	-
Net profit after taxation	**79,782,104**	**(17,960,855)**	**(3,384,802)**	**16,851,712**
Attributable:	**79,782,104**	**(17,960,855)**	**(3,384,802)**	**16,851,712**
Shareholders of the company	79,359,986	(17,211,182)	(2,521,567)	17,227,808
Minority interest	422,118	(749,673)	(863,235)	(376,096)
Appropriations	**-**	**2,655,107**	**(7,452,290)**	**2,655,107**
Statutory reserve	-	2,655,107	(7,452,290)	2,655,107
General reserve	-	-	-	-
Dividend, etc.	-	-	-	-
Retained surplus	**79,359,986**	**(19,866,289)**	**4,930,723**	**14,572,701**
Earnings per share-EPS (Adjusted)	**0.61**	**(0.13)**	**(0.02)**	**0.13**

Md. Mohsin Reza Khan
Company Secretary

Md. Maniruzzaman Akan
Chief Financial Officer

Md. Russel Shahrior
Managing Director & CEO

Anjan Kumer Roy, FCA
Director

Md. Siddiqur Rahman, FCS
Chairman

FAS Finance & Investment Ltd. Dhaka

FAS Finance & Investment Limited
Consolidated Cash Flow Statement
For the period from 01 January-2017 to 30 June-2017

Particulars	Amount in Taka	
	Un-audited 30-June-2017	Un-audited 30-June-2016
Cash flows from operating activities		
Interest receipts	781,036,766	797,173,585
Interest payments	(646,656,529)	(497,200,384)
Dividend receipts	17,718,640	10,859,593
Fee and commission receipts	-	100,000
Recoveries on loans previously written off	2,646,062	-
Payments to employees	(41,619,138)	(32,765,809)
Income taxes paid	(36,594,103)	(51,613,151)
Receipts from other operating activities	57,766,882	8,579,668
payment for other operating activities	(21,728,422)	(26,696,964)
Operating profit before changes in operating assets & liabilities	**112,570,158**	**208,436,538**
Increase/decrease in operating assets and liabilities		
Loans, advances and leases to customers	281,887,436	(1,975,023,065)
Other assets	(4,204,615)	(11,198,766)
Deposit from other FI's	(388,258,460)	1,445,000,000
Deposit from customers	(117,460,958)	703,543,435
Other liabilities to customer	20,185,976	48,882,932
Trading liabilities (short-term borrowing)	465,324,955	239,883,788
Other liabilities	2,744,919	3,995,903
	260,219,253	**455,084,227**
Net cash from/(used in) operating activities (a)	**372,789,411**	**663,520,765**
Cash flows from investing activities		
Purchase/sale of trading securities, shares, bonds, etc.	(63,807,703)	(87,452,300)
Purchase/sale of property, plant and equipment	(2,928,843)	(10,005,988)
Purchase/Sale of Subsidiaries		
Net cash used in investing activities (b)	**(66,736,546)**	**(97,458,288)**
Cash flows from financing activities		
Increase/(decrease) of long-term borrowings	41,152,044	409,948,625
Dividend paid	-	(250)
Net cash flow from financing activities (c)	**41,152,044**	**409,948,375**
Net increase/(decrease) in cash (a+b+c)	**347,204,909**	**976,010,852**
Effects of exchange rate changes on cash and cash equivalents		
Cash and cash equivalents at beginning of the period	1,875,507,801	604,557,576
Cash and cash equivalents at end of the period*	**2,222,712,710**	**1,580,568,428**
***Cash and cash equivalents at end of the period**		
Cash in hand and balance with Bangladesh Bank	65,181,009	105,047,425
Balance with other banks	2,157,531,701	1,475,521,003
Money at call and short notice	-	-
Treasury bills	-	-
Prize bond	-	-
	2,222,712,710	**1,580,568,428**

Md. Mohsin Reza Khan
Company Secretary

Md. Maniruzzaman Akan
Chief Financial Officer

Md. Russel Shahrior
Managing Director & CEO

Anjan Kumer Roy, FCA
Director

Md. Siddiqur Rahman, FCS
Chairman

FAS Finance & Investment Ltd. Dhaka

FAS Finance & Investment Limited
Consolidated Statement of Changes in Shareholders' Equity (Un-audited)
For the period from 01 January-2017 to 30 June-2017

Amount in Taka

Particulars	Paid-up capital	Statutory reserve	Revaluation reserve	Other reserve	Retained earnings	Total
Balance as at 01 January 2017	1,229,250,580	155,186,770	235,792,859	315,000	115,554,154	1,736,099,363
Prior year adjsument for tax provision-2013					(2,134,859)	(2,134,859)
Effects of changes in accounting policy	-	-	-	-	-	-
Restated Balance	**1,229,250,580**	**155,186,770**	**235,792,859**	**315,000**	**113,419,295**	**1,733,964,504**
Surplus/deficit on account of revaluation of properties	-	-	-	-	-	-
Surplus/deficit on account of revaluation of investments	-	-	-	-	-	-
Currency translation differences	-	-	-	-	-	-
Net gains and losses not recognized in the Profit and Loss Account	-	-	-	-	-	-
Net profit after taxation for the period	-	-	-	-	79,359,986	79,359,986
Transfer to statutory reserve	-	-	-	-	-	-
Stock dividend-2016	61,462,530	-	-	-	(61,462,530)	-
Transfer of depreciation charged to Profit and Loss account	-	-	(3,785,705)	-	3,785,705	-
Issue of share capital	-	-	-	-	-	-
Balance as at 30 June 2017	**1,290,713,110**	**155,186,770**	**232,007,154**	**315,000**	**135,102,456**	**1,813,324,490**

For the period from 01 January-2016 to 30 June-2016

Amount in Taka

Particulars	Paid-up capital	Statutory reserve	Revaluation reserve	Other reserve	Retained earnings	Total
Balance as at 01 January 2016	1,117,500,530	129,976,825	243,762,764	315,000	151,427,518	1,642,982,637
Effects of changes in accounting policy	-	-	-	-	-	-
Restated Balance	**1,117,500,530**	**129,976,825**	**243,762,764**	**315,000**	**151,427,518**	**1,642,982,637**
Surplus/deficit on account of revaluation of properties	-	-	-	-	-	-
Surplus/deficit on account of revaluation of investments	-	-	-	-	-	-
Currency translation differences	-	-	-	-	-	-
Net gains and losses not recognized in the Profit and Loss Account	-	-	-	-	-	-
Net profit after taxation for the period	-	-	-	-	(17,211,182)	(17,211,182)
Transfer to statutory reserve	-	2,655,107	-	-	(2,655,107)	-
Stock dividend-2015	111,750,050	-	-	-	(111,750,050)	-
Transfer of depreciation charged to Profit and Loss account	-	-	(3,984,953)	-	3,984,953	-
Issue of share capital	-	-	-	-	-	-
Balance as at 30 June 2016	**1,229,250,580**	**132,631,932**	**239,777,811**	**315,000**	**23,796,132**	**1,625,771,455**

Md. Mohsin Reza Khan
Company Secretary

Md. Maniruzzaman Akan
Chief Financial Officer

Md. Russel Shahrior
Managing Director & CEO

Anjan Kumer Roy, FCA
Director

Md. Siddiqur Rahman, FCS
Chairman

FAS Finance & Investment Ltd. Dhaka

FAS Finance & Investment Limited
Balance Sheet
As at June 30, 2017

Particulars	Amount in Taka	
	Un-audited	Audited
	30-June-2017	31-Dec-2016
PROPERTY AND ASSETS		
Cash	**65,116,514**	**69,019,467**
In hand (including foreign currencies)	21,729	28,163
Balance with Bangladesh Bank and its agent bank(s) (including foreign currencies)	65,094,785	68,991,304
Balance with other banks and financial institutions	**2,085,018,566**	**1,766,972,484**
In Bangladesh	2,085,018,566	1,766,972,484
Outside Bangladesh	-	-
Money at call and on short notice	-	-
Investments	**264,568,154**	**339,840,072**
Government	-	-
Others	264,568,154	339,840,072
Loans, advances and leases	**13,833,400,901**	**13,841,656,643**
Loans, cash credits, overdrafts, and leases etc.	13,833,400,901	13,841,656,643
Bills purchased and discounted	-	-
Fixed assets including premises, furniture and fixtures	**325,090,347**	**330,575,936**
Other assets	**736,778,776**	**717,416,872**
Non-Financial assets-held for sale	**44,665,893**	**44,665,893**
Total Assets	**17,354,639,151**	**17,110,147,367**
LIABILITIES AND CAPITAL		
Liabilities		
Borrowings from other banks, financial institutions, and agents	**6,395,313,895**	**5,800,671,976**
Deposits and other accounts	**7,754,133,664**	**8,224,278,625**
Current deposits and other accounts	-	-
Bills payable	-	-
Savings bank deposits	-	-
Fixed deposits	7,754,133,664	8,224,278,625
Bearer certificates of deposit	-	-
Other deposits	-	-
Others liabilities	**1,372,333,375**	**1,317,045,010**
Total Liabilities	**15,521,780,934**	**15,341,995,611**
Capital/Shareholders' Equity	**1,832,858,217**	**1,768,151,756**
Paid-up capital	1,290,713,110	1,229,250,580
Statutory reserve	155,186,770	155,186,770
Other reserve	315,000	315,000
Revaluation reserve	232,007,154	235,792,859
Retained earnings	154,636,183	147,606,547
Total Liabilities and Shareholders' Equity	**17,354,639,151**	**17,110,147,367**
Net asset value per share	**14.20**	**14.38**

FAS Finance & Investment Ltd. Dhaka

AMARSTOCK

Particulars	Amount in Taka	
	Un-audited	Audited
	30-June-2017	31-Dec-2016
OFF-BALANCE SHEET ITEMS		
Contingent Liabilities	-	-
Acceptances and endorsements	-	-
Letters of guarantee	-	-
Irrevocable letters of credit	-	-
Bills for collection	-	-
Other contingent liabilities	-	-
Other commitments	602,350,611	679,637,582
Documentary credits and short term trade-related transactions	-	-
Forward assets purchased and forward deposits placed	-	-
Undrawn note issuance and revolving underwriting facilities	-	-
Undrawn formal standby facilities, credit lines and other commitments	602,350,611	679,637,582
	-	
Total	**602,350,611**	**679,637,582**

Md. Mohsin Reza Khan
Company Secretary

Md. Maniruzzaman Akan
Chief Financial Officer

Md. Russel Shahrior
Managing Director & CEO

Anjan Kumer Roy, FCA
Director

Md. Siddiqur Rahman, FCS
Chairman

FAS Finance & Investment Ltd. Dhaka

AMARSTOCK

FAS Finance & Investment Limited
Profit and Loss Account
For the period from 01 January-2017 to 30 June-2017

Particulars	Amount in Taka			
	Un-audited			
	01-Jan-17 to 30-June-17	01-Jan-16 to 30-June-16	01-Apr-17 to 30-June-17	01-Apr-16 to 30-June-16
OPERATING INCOME				
Interest income	818,362,134	806,823,238	389,198,895	441,422,087
Less: Interest paid on deposits and borrowings, etc.	651,618,689	671,157,027	280,936,768	343,805,631
Net interest income	**166,743,445**	**135,666,211**	**108,262,127**	**97,616,456**
Investment income	9,935,784	3,354,912	(4,237,111)	2,861,430
Commission, exchange and brokerage	-	-	-	-
Other operating income	3,026,019	1,194,923	267,932	889,229
	12,961,803	**4,549,835**	**(3,969,179)**	**3,750,659**
Total operating income (a)	**179,705,248**	**140,216,046**	**104,292,948**	**101,367,115**
OPERATING EXPENSES				
Salary and allowances	35,157,374	26,815,344	22,155,166	16,386,563
Rent, taxes, insurance, electricity, etc.	2,238,625	1,617,558	1,186,219	1,027,883
Legal expenses	527,960	109,670	499,960	70,070
Postage, stamps, telecommunication, etc.	1,908,815	998,201	1,290,697	403,484
Stationery, printings, advertisements, etc.	3,718,814	1,748,890	2,288,277	603,378
Chief executive's salary & fees	2,750,000	1,950,000	2,100,000	975,000
Directors' fees	653,200	450,800	432,400	294,400
Auditors' fees	-	23,300	-	23,300
Depreciation and repairs of FI's assets	9,304,872	10,276,259	4,719,792	5,354,195
Other expenses	10,018,003	9,244,033	5,752,767	6,077,831
Total operating expenses (b)	**66,277,663**	**53,234,055**	**40,425,278**	**31,216,104**
Profit before provision (c=a-b)	**113,427,585**	**86,981,991**	**63,867,670**	**70,151,011**
Provision against loans, advances and leases	80,553,989	90,668,018	58,899,293	54,590,199
Provision for diminution in value of investments	(32,127,865)	(24,853,373)	(7,280,931)	(24,853,373)
Other provisions	-	-	-	-
Total provision (d)	**48,426,124**	**65,814,645**	**51,618,362**	**29,736,826**
Profit before taxation (c-d)	**65,001,461**	**21,167,346**	**12,249,308**	**40,414,185**
Provision for taxation	**295,000**	**7,891,812**	**(15,195,703)**	**7,891,812**
Current tax	295,000	7,891,812	(15,195,703)	7,891,812
Deferred tax	-	-	-	-
Net profit after taxation	**64,706,461**	**13,275,534**	**27,445,011**	**32,522,373**
Appropriations	**-**	**2,655,107**	**(7,452,290)**	**2,655,107**
Statutory reserve	-	2,655,107	(7,452,290)	2,655,107
General reserve	-	-	-	-
Dividend, etc.	-	-	-	-
Retained surplus	**64,706,461**	**10,620,427**	**34,897,301**	**29,867,266**
Earnings per share-EPS (Adjusted)	**0.50**	**0.10**	**0.21**	**0.25**

Md. Mohsin Reza Khan
Company Secretary

Md. Maniruzzaman Akan
Chief Financial Officer

Md. Russel Shahrior
Managing Director & CEO

Anjan Kumer Roy, FCA
Director

Md. Siddiqur Rahman, FCS
Chairman

FAS Finance & Investment Ltd. Dhaka

FAS Finance & Investment Limited
Cash Flow Statement
For the period from 01 January-2017 to 30 June-2017

Particulars	Amount in Taka	
	Un-audited 30-June-2017	Un-audited 30-June-2016
Cash flows from operating activities		
Interest receipts	815,680,280	775,203,576
Interest payments	(619,388,606)	(470,916,457)
Dividend receipts	8,840,533	6,335,321
Fee and commission receipts	-	-
Recoveries on loans previously written off	2,646,062	-
Payments to employees	(35,364,046)	(27,481,772)
Income taxes paid	(33,307,108)	(48,866,216)
Receipts from other operating activities	8,840,741	715,641
payment for other operating activities	(16,023,894)	(17,927,777)
Operating profit before changes in operating assets & liabilities	**131,923,962**	**217,062,316**
Increase/decrease in operating assets and liabilities		
Loans, advances and leases to customers	101,364,681	(2,074,712,655)
Other assets	(4,000,000)	(974,000)
Deposit from other FI's	(388,258,460)	1,445,000,000
Deposit from customers	(117,460,958)	703,543,435
Other liabilities to customer	20,185,976	48,882,932
Trading liabilities (short-term borrowing)	480,274,340	277,939,036
Other liabilities	-	(1,038)
	92,105,579	**399,677,710**
Net cash from/(used in) operating activities (a)	**224,029,541**	**616,740,026**
Cash flows from investing activities		
Purchase/Sale of trading securities, shares, bonds, etc.	95,746,952	1,016,217
Purchase/Sale of property, plant and equipment	(2,785,408)	(7,882,948)
Purchase/Sale of Subsidiaries	-	-
Net cash used in investing activities (b)	**92,961,544**	**(6,866,731)**
Cash flows from financing activities		
Increase/(decrease) of long-term borrowings	(2,847,956)	369,948,625
Dividend paid	-	(250)
Net cash flow from financing activities (c)	**(2,847,956)**	**369,948,375**
Net increase/(decrease) in cash (a+b+c)	**314,143,129**	**979,821,670**
Effects of exchange rate changes on cash and cash equivalents		
Cash and cash equivalents at beginning of the period	1,835,991,951	568,779,256
Cash and cash equivalents at end of the period*	**2,150,135,080**	**1,548,600,926**
***Cash and cash equivalents at end of the period**		
Cash in hand and balance with Bangladesh Bank	65,116,514	104,965,537
Balance with other banks	2,085,018,566	1,443,635,389
Money at call and short notice	-	-
Treasury bills	-	-
Prize bond	-	-
	2,150,135,080	**1,548,600,926**

Md. Mohsin Reza Khan
Company Secretary

Md. Maniruzzaman Akan
Chief Financial Officer

Md. Russel Shahrior
Managing Director & CEO

Anjan Kumer Roy, FCA
Director

Md. Siddiqur Rahman, FCS
Chairman

FAS Finance & Investment Ltd. Dhaka

AMARSTOCK

FAS Finance & Investment Limited
Statement of Changes in Shareholders' Equity (Un-audited)
For the period from 01 January-2017 to 30 June-2017

Amount in Taka

Particulars	Paid-up capital	Statutory reserve	Revaluation reserve	Other reserve	Retained earnings	Total
Balance as at 01 January 2017	1,229,250,580	155,186,770	235,792,859	315,000	147,606,547	1,768,151,756
Effects of changes in accounting policy	-	-	-	-	-	-
Restated Balance	**1,229,250,580**	**155,186,770**	**235,792,859**	**315,000**	**147,606,547**	**1,768,151,756**
Surplus/deficit on account of revaluation of properties	-	-	-	-	-	-
Surplus/deficit on account of revaluation of investments	-	-	-	-	-	-
Currency translation differences	-	-	-	-	-	-
Net gains and losses not recognized in the Profit and Loss Account	-	-	-	-	-	-
Net profit after taxation for the period	-	-	-	-	64,706,461	64,706,461
Transfer to statutory reserve	-	-	-	-	-	-
Stock dividend-2016	61,462,530	-	-	-	(61,462,530)	-
Transfer of depreciation charged to Profit and Loss account	-	-	(3,785,705)	-	3,785,705	-
Issue of share capital	-	-	-	-	-	-
Balance as at 30 June 2017	**1,290,713,110**	**155,186,770**	**232,007,154**	**315,000**	**154,636,183**	**1,832,858,217**

For the period from 01 January-2016 to 30 June-2016

Amount in Taka

Particulars	Paid-up capital	Statutory reserve	Revaluation reserve	Other reserve	Retained earnings	Total
Balance as at 01 January 2016	1,117,500,530	129,976,825	243,762,764	315,000	150,546,914	1,642,102,033
Effects of changes in accounting policy	-	-	-	-	-	-
Restated Balance	**1,117,500,530**	**129,976,825**	**243,762,764**	**315,000**	**150,546,914**	**1,642,102,033**
Surplus/deficit on account of revaluation of properties	-	-	-	-	-	-
Surplus/deficit on account of revaluation of investments	-	-	-	-	-	-
Currency translation differences	-	-	-	-	-	-
Net gains and losses not recognized in the Profit and Loss Account	-	-	-	-	-	-
Net profit after taxation for the period	-	-	-	-	13,275,534	13,275,534
Transfer to statutory reserve	-	2,655,107	-	-	(2,655,107)	-
Stock dividend-2015	111,750,050	-	-	-	(111,750,050)	-
Transfer of depreciation charged to Profit and Loss account	-	-	(3,984,953)	-	3,984,953	-
Issue of share capital	-	-	-	-	-	-
Balance as at 30 June 2016	**1,229,250,580**	**132,631,932**	**239,777,811**	**315,000**	**53,402,244**	**1,655,377,567**

Md. Mohsin Reza Khan
Company Secretary

Md. Maniruzzaman Akan
Chief Financial Officer

Md. Russel Shahrior
Managing Director & CEO

Anjan Kumer Roy, FCA
Director

Md. Siddiqur Rahman, FCS
Chairman

FAS Finance & Investment Ltd. Dhaka