

**FAS Finance & Investment Limited**  
**Consolidated Statement of Financial Position (Un-audited)**  
**As at June 30, 2012**

<b>Particulars</b>	<b>Amount in Taka</b>	
	<b>At 30 June, 2012</b>	<b>At 31 Dec, 2011</b>
<b><u>PROPERTY AND ASSETS</u></b>		
<b>Cash:</b>	<b>4,116,454</b>	<b>2,407,059</b>
In hand (including foreign currencies)	51,707	6,843
Balance with Bangladesh Bank and its agent bank(s) (including foreign currencies)	4,064,747	2,400,216
<b>Balance with other banks and financial institutions</b>	<b>7,314,358</b>	<b>33,546,986</b>
In Bangladesh	7,314,358	33,546,986
Outside Bangladesh	-	-
<b>Money at call and on short notice</b>	<b>-</b>	<b>-</b>
<b>Investments</b>	<b>185,714,661</b>	<b>240,032,047</b>
Government	-	-
Others	185,714,661	240,032,047
<b>Loans, advances and leases</b>	<b>1,804,506,613</b>	<b>1,788,481,860</b>
Loans, cash credits, overdrafts, and leases etc	1,804,506,613	1,788,481,860
Bills purchases and discounted	-	-
<b>Fixed assets including premises, furniture and fixtures</b>	<b>355,668,556</b>	<b>370,472,624</b>
<b>Others assets</b>	<b>224,303,745</b>	<b>173,060,784</b>
<b>Non-Financial Institution's assets</b>	<b>53,271,231</b>	<b>53,271,231</b>
<b>Total Assets</b>	<b>2,634,895,618</b>	<b>2,661,272,591</b>
<b><u>LIABILITIES AND CAPITAL</u></b>		
<b>Liabilities</b>		
<b>Borrowings from other banks, financial institutions, and agents</b>	<b>946,444,703</b>	<b>935,796,856</b>
<b>Deposits and other accounts</b>	<b>289,843,199</b>	<b>312,885,648</b>
Current deposits and other accounts	-	-
Bills payable	-	-
Savings bank deposits	-	-
Short-term deposits	-	-
Fixed deposits	289,843,199	312,885,648
Bearer certificates of deposit	-	-
Others deposits	-	-
<b>Others liabilities</b>	<b>447,101,654</b>	<b>448,591,402</b>
<b>Total Liabilities</b>	<b>1,683,389,556</b>	<b>1,697,273,906</b>
<b>Capital/Shareholders' Equity</b>	<b>949,986,365</b>	<b>962,450,979</b>
Paid-up capital	516,643,800	516,643,800
Statutory reserve	78,861,879	78,861,879
Other reserve	315,000	315,000
Revaluation reserve	280,607,325	290,935,886
Retained earnings	73,558,361	75,694,414
<b>Minority interest</b>	<b>1,519,697</b>	<b>1,547,706</b>
<b>Total Liabilities and Shareholders' Equity</b>	<b>2,634,895,618</b>	<b>2,661,272,591</b>
<b>Net asset value per share</b>	<b>18.39</b>	<b>18.63</b>

<b>Particulars</b>	<b>Amount in Taka</b>	
	<b>At 30 June, 2012</b>	<b>At 31 Dec, 2011</b>
<b><u>OFF-BALANCE SHEET ITEMS</u></b>		
<b>Contingent Liabilities</b>	-	-
Acceptances and endorsements	-	-
Letters of guarantee	-	-
Irrevocable letters of credit	-	-
Bills for collection	-	-
Other contingent liabilities	-	-
<b>Other commitments</b>	-	-
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	-	-
<b>Total</b>	-	-
<b>Other memorandum items</b>	<b>1,837,801,128</b>	<b>1,943,619,395</b>

**Abdul Matlub Ahmad**  
Chairman

**Md. Mofiz Uddin Chowdhury**  
Managing Director & CEO

**Abdul Halim**  
EVP

**Md. Akhtar Hossain**  
SVP & CFO

**FAS Finance & Investment Limited**  
**Consolidated Statement of Comprehensive Income (Un-audited)**  
**For The Period From 1st January-2012 to 30th June-2012**

**Amount in Taka**

Particulars	Period ended 30-06-2012	Period ended 30-06-2011	Period from 01.04.2012 to 30.06.2012	Period from 01.04.2011 to 30.06.2011
<b><u>OPERATING INCOME</u></b>				
Interest income	138,932,449	109,266,771	75,451,467	3,314,751
Less: Interest paid on deposits and borrowings, etc.	93,717,042	110,437,653	49,879,070	67,104,500
<b>Net interest income</b>	<b>45,215,407</b>	<b>(1,170,882)</b>	<b>25,572,397</b>	<b>(63,789,749)</b>
Investment income	30,460,447	124,247,858	26,961,581	112,080,102
Commission, exchange and brokerage	-	-	-	-
Other operating income	9,615,182	17,226,157	4,357,819	3,045,396
	<b>40,075,629</b>	<b>141,474,015</b>	<b>31,319,400</b>	<b>115,125,498</b>
<b>Total operating income (a)</b>	<b>85,291,036</b>	<b>140,303,133</b>	<b>56,891,797</b>	<b>51,335,749</b>
<b><u>OPERATING EXPENSES</u></b>				
Salary and allowances	11,964,769	6,289,807	6,542,115	2,328,752
Rent, taxes, insurance, electricity, etc.	1,891,427	2,040,556	1,400,003	1,759,379
Legal expenses	984,696	195,202	726,179	24,500
Postage, stamps, telecommunication, etc.	581,437	758,115	254,569	318,930
Stationery, Printing, advertisement, etc.	389,667	590,091	268,836	301,591
Chief executives salary & fees	1,960,000	3,003,000	1,120,000	1,950,000
Director's fees	658,750	40,000	385,000	40,000
Auditor's fees	-	20,500	-	20,500
Charge on loan losses	-	-	-	-
Depreciation and repairs of assets	14,968,615	16,522,147	7,503,890	8,307,884
Other expenses	4,697,206	6,205,211	2,627,527	1,980,291
<b>Total operating expenses (b)</b>	<b>38,096,567</b>	<b>35,664,629</b>	<b>20,828,119</b>	<b>17,031,827</b>
<b>Profit before provision (c=a-b)</b>	<b>47,194,469</b>	<b>104,638,504</b>	<b>36,063,678</b>	<b>34,303,922</b>
Provision against loans, advances and leases	49,175,005	36,332,196	46,649,348	(2,969,861)
Provision for diminution in value of investments	1,801,809	59,116,089	(25,196,121)	24,946,725
Other provisions	-	-	-	-
<b>Total provision (d)</b>	<b>50,976,814</b>	<b>95,448,285</b>	<b>21,453,227</b>	<b>21,976,864</b>
<b>Profit before taxation (c-d)</b>	<b>(3,782,345)</b>	<b>9,190,219</b>	<b>14,610,451</b>	<b>12,327,058</b>
<b>Provision for taxation</b>	<b>8,710,278</b>	<b>7,163,702</b>	<b>2,794,057</b>	<b>1,963,360</b>
Current tax	8,710,278	7,163,702	2,794,057	1,963,360
Deferred tax	-	-	-	-
<b>Net profit after taxation</b>	<b>(12,492,623)</b>	<b>2,026,517</b>	<b>11,816,394</b>	<b>10,363,698</b>
<b>Attributable:</b>	<b>(12,492,623)</b>	<b>2,026,517</b>	<b>11,816,394</b>	<b>10,363,698</b>
Shareholders of the company	(12,464,614)	4,422,051	11,696,976	14,143,472
Minority interest	(28,009)	(2,395,534)	119,418	(3,779,774)
<b>Appropriations</b>	<b>-</b>	<b>2,800,838</b>	<b>-</b>	<b>2,800,838</b>
Statutory reserve	-	2,800,838	-	2,800,838
General reserve	-	-	-	-
Dividend, etc.	-	-	-	-
<b>Retained surplus</b>	<b>(12,464,614)</b>	<b>1,621,213</b>	<b>11,696,976</b>	<b>11,342,634</b>
<b>Earnings per share (EPS)</b>	<b>(0.24)</b>	<b>0.09</b>	<b>0.23</b>	<b>0.27</b>

Abdul Matlub Ahmad  
Chairman

Md. Mofiz Uddin Chowdhury  
Managing Director & CEO

Abdul Halim  
EVP

Md. Akhtar Hossain  
SVP & CFO

**FAS Finance & Investment Limited**  
**Consolidated Statement of Cash Flows (Un-audited)**  
**For The Period From 1st January-2012 to 30th June-2012**

<b>Particulars</b>	<b>Amount in Taka</b>	
	<b>30-06-2012</b>	<b>30-06-2011</b>
<b><u>Cash Flows From Operating Activities</u></b>		
Interest receipts	133,671,817	101,937,990
Interest payments	(87,248,433)	(87,492,090)
Dividend receipts	999,507	732,321
Fee and commission receipts	4,250,869	3,388,000
Recoveries on loans previously written off	-	-
Payments to employees	(17,625,874)	(8,626,315)
Payments to suppliers	-	-
Income taxes paid	(56,025,588)	(11,778,998)
Receipts from other operating activities	38,728,135	140,841,694
payment for other operating activities	(11,277,636)	(10,926,279)
<b>Operating profit before changes in operating assets &amp; liabilities</b>	<b>5,472,797</b>	<b>128,076,323</b>
<b><u>Increase/decrease in operating assets and liabilities</u></b>		
Statutory deposit	-	-
Trading securities	-	-
Loans, advances and leases to FI's	-	-
Loans, advances and leases to customers	(46,764,470)	(1,543,396)
Other assets	(258,809)	20,000
Deposit from other banks	(50,000,000)	(140,000,000)
Deposit from customers	26,930,321	12,386,209
Other liabilities to customer	(8,309,024)	(15,246,349)
Trading liabilities (short-term borrowing)	67,602,765	(143,823,822)
Other liabilities	(14,628,686)	(84,467,724)
	<b>(25,427,903)</b>	<b>(372,675,082)</b>
<b>Net cash from/ (used in) operating activities (a)</b>	<b>(19,955,106)</b>	<b>(244,598,759)</b>
<b><u>Cash Flows From Investing Activities</u></b>		
Purchase/Sale of government securities	-	-
Purchase/Sale of trading securities, shares, bonds, etc.	57,267,207	32,084,459
Purchase/Sale of property, plant and equipment	349,380	(1,178,593)
Purchase/Sale of Subsidiaries	-	-
<b>Net cash used in investing activities (b)</b>	<b>57,616,587</b>	<b>30,905,866</b>
<b><u>Cash Flows from Financing Activities</u></b>		
Increase/(decrease) of long-term borrowings	(62,184,174)	3,792,901
Share Money Deposit	-	1,000,000
Dividend paid	(540)	-
<b>Net cash flow from financing activities (c)</b>	<b>(62,184,714)</b>	<b>4,792,901</b>
<b>Net increase/ (decrease) in cash (a+b+c)</b>	<b>(24,523,233)</b>	<b>(208,899,992)</b>
<b><u>Effects of exchange rate changes on cash and cash equivalents</u></b>		
<b>Cash and cash equivalents at beginning of the period</b>	<b>35,954,045</b>	<b>283,140,453</b>
<b>Cash and cash equivalents at end of the period*</b>	<b>11,430,812</b>	<b>74,240,461</b>
<b><u>*Cash and cash equivalents at end of the period</u></b>		
Cash in hand and balance with Bangladesh Bank	4,116,454	3,566,268
Balance with other banks	7,314,358	70,674,193
Money at call and short notice	-	-
Treasury bills	-	-
Prize bond	-	-
	<b>11,430,812</b>	<b>74,240,461</b>

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**FAS Finance & Investment Limited**  
**Consolidated Statement of Changes in Shareholders' Equity (Un-audited)**  
**For The Period From 1st January-2012 to 30th June-2012**

**Amount in Taka**

Particulars	Paid-up capital	Statutory reserve	Revaluation reserve	Capital reserve	Retained earning	Total
Balance as at 01 January 2012	516,643,800	78,861,879	290,935,886	315,000	75,694,414	962,450,979
Effects of changes in accounting policy	-	-	-	-	-	-
<b>Restated Balance</b>	<b>516,643,800</b>	<b>78,861,879</b>	<b>290,935,886</b>	<b>315,000</b>	<b>75,694,414</b>	<b>962,450,979</b>
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	-	-	-	-	(12,464,614)	(12,464,614)
Transfer to statutory reserve	-	-	-	-	-	-
Dividend	-	-	-	-	-	-
Transfer of depreciation charged to profit & loss account	-	-	(10,328,561)	-	10,328,561	-
Issue of share capital	-	-	-	-	-	-
<b>Balance as at 30 June 2012</b>	<b>516,643,800</b>	<b>78,861,879</b>	<b>280,607,325</b>	<b>315,000</b>	<b>73,558,361</b>	<b>949,986,365</b>

**For The Period From 1st January-2011 to 30th June-2011**

**Amount in Taka**

Particulars	Paid-up capital	Statutory reserve	Revaluation reserve	Capital reserve	Retained earning	Total
Balance as at 01 January 2011	449,255,500	66,547,002	313,888,244	315,000	132,355,782	962,361,528
Effects of changes in accounting policy	-	-	-	-	-	-
Prior year adjustment	-	-	-	-	(9,388,818)	(9,388,818)
<b>Restated Balance</b>	<b>449,255,500</b>	<b>66,547,002</b>	<b>313,888,244</b>	<b>315,000</b>	<b>122,966,964</b>	<b>952,972,710</b>
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	-	-	-	-	4,422,051	4,422,051
Transfer to statutory reserve	-	2,800,838	-	-	(2,800,838)	-
Stock Dividend-2010	67,388,300	-	-	-	(67,388,300)	-
Transfer of depreciation charged to profit & loss account	-	-	(11,476,179)	-	11,476,179	-
Issue of share capital	-	-	-	-	-	-
<b>Balance as at 30 June 2011</b>	<b>516,643,800</b>	<b>69,347,840</b>	<b>302,412,065</b>	<b>315,000</b>	<b>68,676,056</b>	<b>957,394,761</b>

**Abdul Matlub Ahmad**  
Chairman

**Md. Mofiz Uddin Chowdhury**  
Managing Director & CEO

**Abdul Halim**  
EVP

**Md. Akhtar Hossain**  
SVP & CFO

**FAS Finance & Investment Limited**  
**Statement of Financial Position (Un-audited)**  
**As at June 30, 2012**

<b>Particulars</b>	<b>Amount in Taka</b>	
	<b>At 30 June, 2012</b>	<b>At 31 Dec, 2011</b>
<b><u>PROPERTY AND ASSETS</u></b>		
<b>Cash:</b>	<b>4,111,603</b>	<b>2,406,201</b>
In hand (including foreign currencies)	46,856	5,985
Balance with Bangladesh Bank and its agent bank(s) (including foreign currencies)	4,064,747	2,400,216
<b>Balance with other banks and financial institutions</b>	<b>6,982,615</b>	<b>30,246,798</b>
In Bangladesh	6,982,615	30,246,798
Outside Bangladesh	-	-
<b>Money at call and on short notice</b>	<b>-</b>	<b>-</b>
<b>Investments</b>	<b>114,419,459</b>	<b>153,025,246</b>
Government	-	-
Others	114,419,459	153,025,246
<b>Loans, advances and leases</b>	<b>1,734,992,297</b>	<b>1,759,917,761</b>
Loans, cash credits, overdrafts, and leases etc	1,734,992,297	1,759,917,761
Bills purchases and discounted	-	-
<b>Fixed assets including premises, furniture and fixtures</b>	<b>350,015,730</b>	<b>364,642,970</b>
<b>Others assets</b>	<b>309,971,666</b>	<b>257,670,426</b>
<b>Non-Financial Institution's assets</b>	<b>53,271,231</b>	<b>53,271,231</b>
<b>Total Assets</b>	<b>2,573,764,601</b>	<b>2,621,180,633</b>
<b><u>LIABILITIES AND CAPITAL</u></b>		
<b>Liabilities</b>		
<b>Borrowings from other banks, financial institutions, and agents</b>	<b>946,444,703</b>	<b>935,796,856</b>
<b>Deposits and other accounts</b>	<b>289,843,199</b>	<b>312,885,648</b>
Current deposits and other accounts	-	-
Bills payable	-	-
Savings bank deposits	-	-
Short-term deposits	-	-
Fixed deposits	289,843,199	312,885,648
Bearer certificates of deposit	-	-
Others deposits	-	-
<b>Others liabilities</b>	<b>335,124,285</b>	<b>358,586,740</b>
<b>Total Liabilities</b>	<b>1,571,412,187</b>	<b>1,607,269,244</b>
<b>Capital/Shareholders' Equity</b>	<b>1,002,352,414</b>	<b>1,013,911,389</b>
Paid-up capital	516,643,800	516,643,800
Statutory reserve	78,861,879	78,861,879
Other reserve	315,000	315,000
Revaluation reserve	280,607,325	290,935,886
Retained earnings	125,924,410	127,154,824
<b>Total Liabilities and Shareholders' Equity</b>	<b>2,573,764,601</b>	<b>2,621,180,633</b>
<b>Net asset value per share</b>	<b>19.40</b>	<b>19.62</b>

<b>Particulars</b>	<b>Amount in Taka</b>	
	<b>At 30 June, 2012</b>	<b>At 31 Dec, 2011</b>
<b><u>OFF-BALANCE SHEET ITEMS</u></b>		
<b>Contingent Liabilities</b>	-	-
Acceptances and endorsements	-	-
Letters of guarantee	-	-
Irrevocable letters of credit	-	-
Bills for collection	-	-
Other contingent liabilities	-	-
<b>Other commitments</b>	-	-
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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Other memorandum items</b>	<b>-</b>	<b>-</b>

**Abdul Matlub Ahmad**  
Chairman

**Md. Mofiz Uddin Chowdhury**  
Managing Director & CEO

**Abdul Halim**  
EVP

**Md. Akhtar Hossain**  
SVP & CFO

**FAS Finance & Investment Limited**  
**Statement of Comprehensive Income (Un-audited)**  
**For The Period From 1st January-2012 to 30th June-2012**

Particulars	<b>Amount in Taka</b>			
	Period ended 30-06-2012	Period ended 30-06-2011	Period from 01.04.2012 to 30.06.2012	Period from 01.04.2011 to 30.06.2011
<b>OPERATING INCOME</b>				
Interest Income	131,706,480	105,600,636	71,617,230	1,600,743
Less: Interest paid on deposits and borrowings, etc.	93,717,042	110,437,653	49,879,070	67,104,500
<b>Net interest income</b>	<b>37,989,438</b>	<b>(4,837,017)</b>	<b>21,738,160</b>	<b>(65,503,757)</b>
Investment income	(296,191)	123,087,371	3,829,362	111,246,009
Commission, exchange and brokerage	-	-	-	-
Other operating income	864,360	3,082,190	193,913	2,148,301
	<b>568,169</b>	<b>126,169,561</b>	<b>4,023,275</b>	<b>113,394,310</b>
<b>Total operating income (a)</b>	<b>38,557,607</b>	<b>121,332,544</b>	<b>25,761,435</b>	<b>47,890,553</b>
<b>OPERATING EXPENSES</b>				
Salary and allowances	7,181,815	4,096,130	3,809,862	2,161,438
Rent, taxes, insurance, electricity, etc.	1,603,911	649,747	1,189,169	442,273
Legal expenses	969,696	195,202	711,179	24,500
Postage, stamps, telecommunication, etc.	325,801	245,887	156,223	96,723
Stationery, Printing, advertisement, etc.	310,269	491,404	231,787	339,175
Chief executives salary & fees	1,960,000	3,003,000	1,120,000	1,950,000
Director's fees	658,750	40,000	385,000	40,000
Auditor's fees	-	10,500	-	10,500
Charge on loan losses	-	-	-	-
Depreciation and repairs of FI's assets	14,391,941	16,091,067	7,222,969	8,082,759
Other expenses	3,640,698	4,377,847	1,847,607	2,015,703
<b>Total operating expenses (b)</b>	<b>31,042,881</b>	<b>29,200,784</b>	<b>16,673,796</b>	<b>15,163,071</b>
<b>Profit before provision (c=a-b)</b>	<b>7,514,726</b>	<b>92,131,760</b>	<b>9,087,639</b>	<b>32,727,482</b>
Provision against loans, advances and leases	4,175,005	36,250,736	(3,399,879)	(3,051,321)
Provision for diminution in value of investments	6,851,036	34,867,688	(146,894)	698,324
Other provisions	-	-	-	-
<b>Total provision (d)</b>	<b>11,026,041</b>	<b>71,118,424</b>	<b>(3,546,773)</b>	<b>(2,352,997)</b>
<b>Profit before taxation (c-d)</b>	<b>(3,511,315)</b>	<b>21,013,336</b>	<b>12,634,412</b>	<b>35,080,479</b>
<b>Provision for taxation</b>	<b>8,047,660</b>	<b>7,009,148</b>	<b>4,798,613</b>	<b>5,817,912</b>
Current tax	8,047,660	7,009,148	4,798,613	5,817,912
Deferred tax	-	-	-	-
<b>Net profit after taxation</b>	<b>(11,558,975)</b>	<b>14,004,188</b>	<b>7,835,799</b>	<b>29,262,567</b>
<b>Appropriations</b>	<b>-</b>	<b>2,800,838</b>	<b>-</b>	<b>2,800,838</b>
Statutory reserve	-	2,800,838	-	2,800,838
General reserve	-	-	-	-
Dividend, etc.	-	-	-	-
<b>Retained surplus</b>	<b>(11,558,975)</b>	<b>11,203,350</b>	<b>7,835,799</b>	<b>26,461,729</b>
<b>Earnings per share (EPS)</b>	<b>(0.22)</b>	<b>0.27</b>	<b>0.15</b>	<b>0.57</b>

Abdul Matlub Ahmad  
Chairman

Md. Mofiz Uddin Chowdhury  
Managing Director & CEO

Abdul Halim  
EVP

Md. Akhtar Hossain  
SVP & CFO



**FAS Finance & Investment Limited**  
**Statement of Cash Flows (Un-audited)**  
**For The Period From 1st January-2012 to 30th June-2012**

<b>Particulars</b>	<b>Amount in Taka</b>	
	<b>30-06-2012</b>	<b>30-06-2011</b>
<b><u>Cash Flows From Operating Activities</u></b>		
Interest receipts	41,261,749	16,767,746
Interest payments	(87,248,433)	(87,492,090)
Dividend receipts	109,917	347,271
Fee and commission receipts	-	-
Recoveries on loans previously written off	-	-
Payments to employees	(11,821,197)	(6,617,145)
Payments to suppliers	-	-
Income taxes paid	(55,758,999)	(6,153,954)
Receipts from other operating activities	110,265	125,767,290
payment for other operating activities	(9,452,573)	(6,616,690)
<b>Operating profit before changes in operating assets &amp; liabilities</b>	<b>(122,799,271)</b>	<b>36,002,428</b>
<b><u>Increase/decrease in operating assets and liabilities</u></b>		
Statutory deposit	-	-
Trading securities	-	-
Loans, advances and leases to FI's	-	-
Loans, advances and leases to customers	83,121,193	80,727,336
Other assets	1,621,223	(859,091)
Deposit from other banks	(50,000,000)	(140,000,000)
Deposit from customers	26,930,321	12,386,209
Other liabilities to customer	(7,809,024)	(15,246,349)
Trading liabilities (short-term borrowing)	67,602,765	(143,823,822)
Other liabilities	(293,570)	(185,149)
	<b>121,172,908</b>	<b>(207,000,866)</b>
<b>Net cash from/ (used in) operating activities (a)</b>	<b>(1,626,363)</b>	<b>(170,998,438)</b>
<b><u>Cash Flows From Investing Activities</u></b>		
Purchase/Sale of government securities	-	-
Purchase/Sale of trading securities, shares, bonds, etc.	41,615,576	24,872,775
Purchase/Sale of property, plant and equipment	636,720	(585,135)
Purchase/Sale of Subsidiaries	-	-
<b>Net cash used in investing activities (b)</b>	<b>42,252,296</b>	<b>24,287,640</b>
<b><u>Cash Flows from Financing Activities</u></b>		
Increase/(decrease) of long-term borrowings	(62,184,174)	3,792,901
Dividend paid	(540)	-
<b>Net cash flow from financing activities (c)</b>	<b>(62,184,714)</b>	<b>3,792,901</b>
<b>Net increase/ (decrease) in cash (a+b+c)</b>	<b>(21,558,781)</b>	<b>(142,917,897)</b>
<b><u>Effects of exchange rate changes on cash and cash equivalents</u></b>		
<b>Cash and cash equivalents at beginning of the Period</b>	<b>32,652,999</b>	<b>171,564,358</b>
<b>Cash and cash equivalents at end of the Period*</b>	<b>11,094,218</b>	<b>28,646,461</b>
<b><u>*Cash and cash equivalents at end of the Period</u></b>		
Cash in hand and balance with Bangladesh Bank	4,111,603	3,563,045
Balance with other banks	6,982,615	25,083,416
Money at call and short notice	-	-
Treasury bills	-	-
Prize bond	-	-
	<b>11,094,218</b>	<b>28,646,461</b>

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**FAS Finance & Investment Limited**  
**Statement of Changes in Shareholders' Equity (Un-audited)**  
**For The Period From 1st January-2012 to 30th June-2012**

Particulars	Amount in Taka					
	Paid-up capital	Statutory reserve	Revaluation reserve	Capital reserve	Retained earning	Total
Balance as at 01 January 2012	516,643,800	78,861,879	290,935,886	315,000	127,154,824	1,013,911,389
Effects of changes in accounting policy	-	-	-	-	-	-
<b>Restated Balance</b>	<b>516,643,800</b>	<b>78,861,879</b>	<b>290,935,886</b>	<b>315,000</b>	<b>127,154,824</b>	<b>1,013,911,389</b>
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	-	-	-	-	(11,558,975)	(11,558,975)
Transfer to statutory reserve	-	-	-	-	-	-
Dividend	-	-	-	-	-	-
Transfer of depreciation charged to profit & loss account	-	-	(10,328,561)	-	10,328,561	-
Issue of share capital	-	-	-	-	-	-
<b>Balance as at 30 June 2012</b>	<b>516,643,800</b>	<b>78,861,879</b>	<b>280,607,325</b>	<b>315,000</b>	<b>125,924,410</b>	<b>1,002,352,414</b>

**For The Period From 1st January-2011 to 30th June-2011**

Particulars	Amount in Taka					
	Paid-up capital	Statutory reserve	Revaluation reserve	Capital reserve	Retained earning	Total
Balance as at 01 January 2011	449,255,500	66,547,002	313,888,244	315,000	122,331,260	952,337,006
Effects of changes in accounting policy	-	-	-	-	-	-
<b>Restated Balance</b>	<b>449,255,500</b>	<b>66,547,002</b>	<b>313,888,244</b>	<b>315,000</b>	<b>122,331,260</b>	<b>952,337,006</b>
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	-	-	-	-	14,004,188	14,004,188
Transfer to statutory reserve	-	2,800,838	-	-	(2,800,838)	-
Stock Dividend-2010	67,388,300	-	-	-	(67,388,300)	-
Transfer of depreciation charged to profit & loss account	-	-	(11,476,179)	-	11,476,179	-
Issue of share capital	-	-	-	-	-	-
<b>Balance as at 30 June 2011</b>	<b>516,643,800</b>	<b>69,347,840</b>	<b>302,412,065</b>	<b>315,000</b>	<b>77,622,489</b>	<b>966,341,194</b>

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