

ICB AMCL SECOND MUTUAL FUND					
Statement of Financial Position (Unaudited) as at September 30, 2019					
Particulars		Notes	Amount in Taka		
			30/Sep/2019	30/Jun/2019	
Assets					
Marketable securities -at cost			664,569,727	683,343,848	
Cash at Bank			42,789,545	40,666,990	
Other current assets		1.00	2,200,485	2,770,042	
Total Assets			709,559,757	726,780,880	
Equity and Liabilities					
Equity:					
Capital			500,000,000	500,000,000	
Reserve and surplus		2.00	54,510,179	80,362,333	
Provision for Marketable Investments		3.00	114,295,419	114,295,419	
Total Equity			668,805,598	694,657,752	
Liabilities:					
Current liabilities		4.00	40,754,159	32,123,128	
Total Equity and Liabilities			709,559,757	726,780,880	
Net Asset Value (NAV)					
At cost price			13.38	13.89	
At market price			7.42	8.84	
Statement of Profit or Loss and Other Comprehensive Income (Unaudited) For the period ended September 30, 2019					
Particulars		Notes	Amount in Taka		
			01 July, 2019 to 30 Sept, 2019	01 July, 2018 to 30 Sept, 2018	
INCOME					
Profit on sale of investments			5,436,866	6,664,989	
Dividend from investment in shares			1,160,894	1,548,573	
Interest on Bank deposits and Bond			2,290	2,228	
Total income			6,600,050	8,215,790	
EXPENSES					
Management fee			1,924,696	2,107,944	
Trustee fee			125,000	125,000	
Custodian fee			98,903	111,245	
Annual fees			92,780	105,611	
Listing fees			125,000	125,000	
Audit fee			5,750	4,313	
Other operating expenses		5.00	80,075	81,359	
Total expenses			2,452,204	2,660,472	
Net profit for the period			4,147,846	5,555,318	
Earnings Per Unit			0.08	0.11	
Statement of Changes in Equity (Unaudited) For the period ended September 30, 2019					
Particulars	Share Capital	Dividend equalization Reserve	Provision for Marketable investment	Retained Earnings	Total Equity
Balance as at July 01, 2019	500,000,000	18,109,300	114,295,419	62,253,033	694,657,752
Last year dividend	-	(3,543,982)	-	(26,456,018)	(30,000,000)
Net profit after tax	-	-	-	4,147,846	4,147,846
Balance as at September 30, 2019	500,000,000	14,565,318	114,295,419	39,944,861	668,805,598
Balance as at July 01, 2018	500,000,000	18,109,300	109,295,419	65,793,082	693,197,801
Last year dividend	-	-	-	(30,000,000)	(30,000,000)
Last year adjustment	-	-	-	3,933	3,933
Net profit after tax	-	-	-	5,555,318	5,555,318
Balance as at September 30, 2018	500,000,000	18,109,300	109,295,419	41,352,333	668,757,052
Statement of Cash Flows (Unaudited) For the period ended September 30, 2019					
Particulars			Amount in Taka		
			01 July, 2019 to 30 Sept, 2019	01 July, 2018 to 30 Sept, 2018	
Cash flow from operating activities					
Dividend from investment in shares			1,888,499	2,887,034	
Interest on Bank deposits and Bond			543,490	435,228	
Expenses			(487,421)	(576,207)	
Net cash inflow/(outflow) from operating activities			1,944,568	2,746,055	
Cash flow from investment activities					
Sales of shares-marketable investment			46,707,232	41,515,529	
Purchase of shares-marketable investment			(23,195,493)	(7,914,859)	
Share application money deposited			-	(12,900,000)	
Shares application money refunded			-	9,200,000	
Net cash inflow/(outflow) from investment activities			23,511,739	29,900,670	
Cash flow from financing activities					
Dividend paid			(23,333,752)	(24,123,385)	
Net cash inflow/(outflow) from financing activities			(23,333,752)	(24,123,385)	
Net cash flow increase/(decrease)			2,122,555	8,523,340	
Cash equivalent at beginning of the year			40,666,990	30,940,868	
Cash equivalent at end of the year			42,789,545	39,464,208	
Net Operating Cash Flow Per Unit (NOCFPU)			0.04	0.05	
Sd/- Chief Executive Officer	Sd/- Head of Finance & Accounts	Sd/- Chairman of Trustee Committee	Sd/- Member-Secretary of Trustee Committee		

ICB AMCL Second Mutual Fund
Notes on the financial statements (Unaudited)
For the period ended September 30, 2019

		Amount in Taka	
		30/Sep/2019	30/Jun/2019
1.00 Other current assets:			
Dividend receivable	358,632	1,086,237	
Interest receivable	-	541,200	
Receivable for share sold	1,441,853	742,605	
Securities and other deposits	400,000	400,000	
	2,200,485	2,770,042	
2.00 Reserve and surplus			
Dividend equalization reserve (Note 2.01)	14,565,318	18,109,300	
Retained earning (Note 2.02)	39,944,861	62,253,033	
	54,510,179	80,362,333	
2.01 Dividend equalization reserve			
Balance as at July 01	18,109,300	18,109,300	
Adjustment	3,543,982	-	
Closing Balance	14,565,318	18,109,300	
2.02 Retained earning			
Balance as at July 01	62,253,033	65,793,082	
Less: Last year dividend	26,456,018	30,000,000	
Add/(Less): Last year adjustment	-	3,933	
	35,797,015	35,797,015	
Add: Addition during the period	4,147,846	26,456,018	
Closing Balance	39,944,861	62,253,033	
3.00 Provision for Marketable Investments			
Opening balance	114,295,419	109,295,419	
Add: provision for other investment	-	5,000,000	
Total provisions	114,295,419	114,295,419	
4.00 Current liabilities			
Management fee payable to ICB AMCL	10,057,886	8,133,190	
Trustee fee payable to ICB	125,000	-	
Custodian fee payable to ICB	98,903	429,190	
Annual Fee Payable to BSEC	92,780	4,903	
Listing Fee payable	125,000	-	
Audit fee	5,750	23,000	
Share application money refundable	4,997,325	4,997,325	
Dividend payable	25,199,492	18,533,244	
Others	52,023	2,276	
Total current liabilities	40,754,159	32,123,128	
		Amount in Taka	
		01 July, 2019 to 30 September, 2019	01 July, 2018 to 30 September, 2018
5.00 Other operating expenses:			
Bank charges and excise duty	-	392	
Publicity Expense	72,787	54,719	
Dividend distribution expenses	2,070	-	
IPO application expenses	-	17,000	
CDBL Transection Charges	5,218	3,398	
Others	-	5,850	
	80,075	81,359	