

FIRST ICB UNIT FUND						
Statement of Financial Position as at March 31, 2019						
Particulars			Amount in Taka			
			31-Mar-2019		31-Dec-2018	
Assets						
Marketable investment -at Market			90,52,82,975		94,72,95,847	
Cash & cash equivalents			4,88,37,861		7,96,31,802	
Other current assets			3,34,95,128		73,95,193	
Deferred revenue expenditure			62,36,030		66,51,766	
Total Assets			99,38,51,994		1,04,09,74,608	
Capital and Liabilities						
Unit capital			89,53,61,730		90,19,74,380	
Reserves and surplus			7,12,34,980		13,52,42,109	
Provision for Marketable investment			3,30,00,000		3,00,00,000	
Reserve for Future Diminution of Overpriced Securities			(14,90,55,339)		(14,96,08,448)	
Current liabilities			14,33,10,623		12,33,66,567	
Total Capital and Liabilities			99,38,51,994		1,04,09,74,608	
Net Asset Value (NAV)						
At cost price			11.16		11.83	
At market price			9.50		10.17	
Statement of Profit or Loss and Other Comprehensive Income for the period January 01, 2019 to March 31, 2019						
Particulars			Amount in Taka			
			01/Jan/2019 to 31-Mar-2019		01/Jan/2018 to 31-Mar-2018	
Income						
Profit on sale of investments			3,21,71,743		2,79,25,873	
Dividend from investment in shares			11,54,714		25,07,996	
Premium on sale of units			39,005		11,226	
Interest on Bank deposits			75,925		1,60,938	
Total Income			3,34,41,387		3,06,06,033	
Expenses						
Management fee			32,65,722		34,12,241	
Trustee fee			2,27,942		2,42,594	
Custodian fee			2,35,915		2,50,411	
Annual fee			2,14,308		2,26,675	
Audit fee			7,188		7,188	
Other expenses			70,975		1,45,479	
Preliminary expenses written off			4,15,736		4,15,736	
Total Expenses			44,37,786		47,00,324	
Profit before provision			2,90,03,601		2,59,05,709	
Provision against marketable investment			30,00,000		-	
Net Profit for the period			2,60,03,601		2,59,05,709	
Earnings Per Unit			0.29		0.28	
Statement of Changes in Equity for the period January 01, 2019 to March 31, 2019						
Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Provision for Marketable investment	Retained Earnings	Total Equity
Balance as at January 01, 2019	90,19,74,380	1,36,81,602	90,00,000	3,00,00,000	11,25,60,507	1,06,72,16,489
Unit Capital	(66,12,650)	-	-	-	-	(66,12,650)
Unit premium reserve	-	1,86,708	-	-	-	1,86,708
Provision for Marketable investment	-	-	-	30,00,000	-	30,00,000
Dividend payment	-	-	-	-	(9,01,97,438)	(9,01,97,438)
Net profit after tax	-	-	-	-	2,60,03,601	2,60,03,601
Balance as at March 31, 2019	89,53,61,730	1,38,68,310	90,00,000	3,30,00,000	4,83,66,670	99,95,96,710
Balance as at January 01, 2018	91,83,39,420	1,38,46,488	-	1,00,00,000	11,85,07,375	1,06,06,93,283
Unit Capital	(69,25,890)	-	-	-	-	(69,25,890)
Unit premium reserve	-	(72,981)	-	-	-	(72,981)
Dividend Equalization Fund	-	-	90,00,000	-	(90,00,000)	-
Dividend payment	-	-	-	-	(9,18,33,942)	(9,18,33,942)
Net profit after tax	-	-	-	-	2,59,05,709	2,59,05,709
Balance as at March 31, 2018	91,14,13,530	1,37,73,507	90,00,000	1,00,00,000	4,35,79,142	98,77,66,179
Statement of Cash Flows for the period January 01, 2019 to March 31, 2019						
Particulars			Amount in Taka			
			01/Jan/2019 to 31-Mar-2019		01/Jan/2018 to 31-Mar-2018	
Cash flow from operating activities						
Dividend from investment in shares			47,56,972		86,76,987	
Interest on bank deposits			75,925		1,60,938	
Premium income on unit sold			39,005		11,226	
Expenses			(1,53,32,789)		(1,61,45,241)	
Net cash inflow/(outflow) from operating activities			(1,04,60,887)		(72,96,090)	
Cash flow from investment activities						
Purchase of shares-marketable investment			(12,94,58,304)		(6,66,10,477)	
Sale of shares-marketable investment			18,04,93,835		15,69,96,331	
Share application money deposited			(60,00,000)		(65,00,000)	
Share application money refunded			-		35,00,000	
Net cash in flow/(outflow) from investment activities			4,50,35,531		8,73,85,854	
Cash flow from financing activities						
Unit capital sold			13,00,170		3,74,210	
Unit capital surrendered			(79,12,820)		(73,00,100)	
Premium received on unit sales			(50,677)		20	
Premium refunded on unit surrender			2,37,385		(73,001)	
Dividend paid			(5,89,42,643)		(5,77,71,112)	
Net cash in flow/(outflow) from financing activities			(6,53,68,585)		(6,47,69,983)	
Increase/(Decrease) in cash			(3,07,93,941)		1,53,19,781	
Cash & cash equivalent at beginning of the period			7,96,31,802		2,83,31,629	
Cash & cash equivalent at end of the period			4,88,37,861		4,36,51,410	
Net Operating Cash Flow Per Unit (NOCFPU)			(0.12)		(0.08)	
Sd/- Chief Executive Officer/Company Secretary			Sd/- Chairman of Trustee Committee			
Sd/- Head of Finance & Accounts			Sd/- Member-Secretary of Trustee Committee			
“The details of the published quarterly financial statements can be available in the web-site of the company.”						