SECOND ICB UNIT FUND

Statement of Financial Position
as at March 31, 2019

Particulars	Amount in Taka 31-Mar-2019	Amount in Taka 31-Dec-2018
Assets		
Marketable investment (at market)	14,04,20,970	14,37,17,176
Cash & cash equivalents	77,78,596	2,32,95,885
Other current assets	1,56,96,527	49,58,163
Deferred revenue expenditure	9,09,225	9,69,840
Total Assets	**16,48,05,318**	**17,29,41,064**
Capital and Liabilities		
Unit capital	13,18,50,120	13,10,00,970
Reserves and surplus	1,38,66,055	2,34,64,808
Reserve for Future Diminution of Overpriced Securities	(2,48,94,889)	(2,03,59,595)
Provision for Marketable investment	1,75,00,000	1,35,00,000
Current liabilities	2,64,84,032	2,53,34,881
Total Capital and Liabilities	**16,48,05,318**	**17,29,41,064**
Net Asset Value (NAV)		
At cost price	**12.38**	**12.82**
At market price	**10.49**	**11.27**

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	Amount in Taka 01/Jan/2018 to 31-Mar-2018
Income		
Profit on sale of investments	79,45,217	33,23,096
Dividend from investment in shares	4,63,890	4,33,628
Premium on sale of units	55,610	2,717
Interest on Bank deposits & Bonds	8,634	-
Total Income	**84,73,351**	**37,59,441**
Expenses		
Management fee	7,99,288	7,60,156
Trustee fee	36,882	34,926
Custodian fee	34,999	35,495
Annual fee	34,678	32,190
Audit fee	7,188	7,188
Other expenses	50,774	1,08,354
Preliminary expenses written off	60,615	60,615
Total Expenses	**10,24,424**	**10,38,924**
Profit before provision	**74,48,927**	**27,20,517**
Provision against marketable investment	40,00,000	-
Net Profit for the period	**34,48,927**	**27,20,517**
Earnings Per Unit	**0.26**	**0.23**

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	**13,10,00,970**	**19,24,837**	**25,00,000**	**1,35,00,000**	**1,90,39,971**	**16,79,65,778**
Unit Capital	8,49,150	-		-	-	8,49,150
Unit premium reserve	-	51,868		-	-	51,868
Last year dividend					(1,31,00,097)	(1,31,00,097)
Provision for Marketable investment	-	-		40,00,000	-	40,00,000
Last year adjustment	-	-		-	549	549
Net profit after tax	-	-		-	34,48,927	34,48,927
Balance as at March 31, 2019	**13,18,50,120**	**19,76,705**	**25,00,000**	**1,75,00,000**	**93,89,350**	**16,32,16,175**
Balance as at January 01, 2018	**12,19,80,940**	**11,09,032**	**-**	**85,00,000**	**1,82,56,218**	**14,98,46,190**
Unit Capital	(23,37,010)	-		-	-	(23,37,010)
Unit premium reserve	-	(1,64,097)		-	-	(1,64,097)
Dividend Equalization Fund			25,00,000		(25,00,000)	-
Last year dividend					(1,21,98,094)	(1,21,98,094)
Last year adjustment	-	-		-	5,634	5,634
Net profit after tax	-	-		-	27,20,517	27,20,517
Balance as at March 31, 2018	**11,96,43,930**	**9,44,935**	**25,00,000**	**85,00,000**	**62,84,275**	**13,78,73,140**

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	Amount in Taka 01/Jan/2018 to 31-Mar-2018
Cash flow from operating activities		
Dividend from investment in shares	11,50,957	14,55,010
Interest on bank deposits & Bonds	8,634	-
Premium income on unit sold	55,610	2,717
Expenses	(32,63,769)	(34,64,815)
Net cash inflow/(outflow) from operating activities	**(20,48,568)**	**(20,07,088)**
Cash flow from investment activities		
Purchase of shares-marketable investment	(5,92,00,760)	(1,42,86,976)
Sale of shares-marketable investment	6,04,81,458	1,24,54,884
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	**(47,19,302)**	**(48,32,092)**
Cash flow from financing activities		
Unit capital sold	18,53,670	90,550
Unit capital surrendered	(10,04,520)	(24,27,560)
Premium received on sales	1,22,184	5,833
Premium refunded on surrender	(70,316)	(1,69,930)
Dividend paid	(96,50,437)	(74,71,005)
Net cash in flow/(outflow) from financing activities	**(87,49,419)**	**(99,72,112)**
Increase/(Decrease) in cash	**(1,55,17,289)**	**(1,68,11,292)**
Cash & cash equivalent at beginning of the period	2,32,95,885	2,85,38,375
Cash & cash equivalent at end of the period	**77,78,596**	**1,17,27,083**
Net Operating Cash Flow Per Unit (NOCFPU)	**(0.16)**	**(0.17)**

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.