

| ICB AMCL PENSION HOLDERS' UNIT FUND                                                                                  |                                               |                               |                                     |                                           |                      |                     |
|----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------------|-------------------------------------|-------------------------------------------|----------------------|---------------------|
| Statement of Financial Position<br>as at March 31, 2019                                                              |                                               |                               |                                     |                                           |                      |                     |
| Particulars                                                                                                          | Amount in Taka                                |                               |                                     |                                           |                      |                     |
|                                                                                                                      | 31-Mar-2019                                   | 30-Jun-2018                   |                                     |                                           |                      |                     |
| <b>Assets</b>                                                                                                        |                                               |                               |                                     |                                           |                      |                     |
| Investment in securities -at cost                                                                                    | 51,77,41,900                                  | 51,28,80,879                  |                                     |                                           |                      |                     |
| Cash at bank                                                                                                         | 1,28,15,689                                   | 1,71,76,152                   |                                     |                                           |                      |                     |
| Other current assets                                                                                                 | 85,75,000                                     | 47,19,089                     |                                     |                                           |                      |                     |
|                                                                                                                      | <b>53,91,32,589</b>                           | <b>53,47,76,120</b>           |                                     |                                           |                      |                     |
| <b>Equity and Liabilities</b>                                                                                        |                                               |                               |                                     |                                           |                      |                     |
| <b>Equity</b>                                                                                                        |                                               |                               |                                     |                                           |                      |                     |
| Unit capital                                                                                                         | 17,24,77,700                                  | 17,29,73,700                  |                                     |                                           |                      |                     |
| Reserves and surplus                                                                                                 | 16,39,74,077                                  | 17,36,18,222                  |                                     |                                           |                      |                     |
| Provision for marketable investment                                                                                  | 17,39,30,433                                  | 16,89,30,433                  |                                     |                                           |                      |                     |
|                                                                                                                      | <b>51,03,82,210</b>                           | <b>51,55,22,355</b>           |                                     |                                           |                      |                     |
| Current liabilities                                                                                                  | 2,87,50,379                                   | 1,92,53,765                   |                                     |                                           |                      |                     |
| <b>Total Equity and Liabilities</b>                                                                                  | <b>53,91,32,589</b>                           | <b>53,47,76,120</b>           |                                     |                                           |                      |                     |
| <b>Net Asset Value (NAV)</b>                                                                                         |                                               |                               |                                     |                                           |                      |                     |
| At cost price                                                                                                        | <b>295.91</b>                                 | <b>298.04</b>                 |                                     |                                           |                      |                     |
| At market price                                                                                                      | <b>189.98</b>                                 | <b>192.36</b>                 |                                     |                                           |                      |                     |
| <b>Statement of Profit or Loss and Other Comprehensive Income<br/>for the period July 01, 2018 to March 31, 2019</b> |                                               |                               |                                     |                                           |                      |                     |
| Particulars                                                                                                          | Amount in Taka                                |                               | Amount in Taka                      |                                           |                      |                     |
|                                                                                                                      | 01/Jul/2018 to<br>31-Mar-2019                 | 01/Jul/2017 to<br>31-Mar-2018 | 01/Jan/2019 to<br>31-Mar-2019       | 01/Jan/2018 to<br>31-Mar-2018             |                      |                     |
| <b>Income</b>                                                                                                        |                                               |                               |                                     |                                           |                      |                     |
| Net Profit on sale of investments                                                                                    | 1,51,60,983                                   | 1,03,14,450                   | 89,10,125                           | 9,26,130                                  |                      |                     |
| Dividend from investment in shares                                                                                   | 68,21,259                                     | 86,55,982                     | 11,41,612                           | 16,66,589                                 |                      |                     |
| Interest on bank deposits and bonds                                                                                  | 8,24,670                                      | 3,89,997                      | 1,433                               | 949                                       |                      |                     |
| Premium on sale of units                                                                                             | 3,87,875                                      | 4,62,575                      | 1,25,210                            | 73,500                                    |                      |                     |
| Other income                                                                                                         | -                                             | 100                           | -                                   | 100                                       |                      |                     |
| <b>Total Income</b>                                                                                                  | <b>2,31,94,787</b>                            | <b>1,98,23,104</b>            | <b>1,01,78,380</b>                  | <b>26,67,268</b>                          |                      |                     |
| <b>Expenses</b>                                                                                                      |                                               |                               |                                     |                                           |                      |                     |
| Management fee                                                                                                       | 48,15,633                                     | 54,87,345                     | 16,60,052                           | 17,46,266                                 |                      |                     |
| Trustee fee                                                                                                          | 2,45,974                                      | 2,90,755                      | 86,013                              | 91,761                                    |                      |                     |
| Custodian fee                                                                                                        | 2,43,031                                      | 2,90,772                      | 83,480                              | 87,519                                    |                      |                     |
| Annual fee to SEC                                                                                                    | 2,31,222                                      | 2,57,880                      | 77,000                              | 57,939                                    |                      |                     |
| Commission to agents                                                                                                 | 5,210                                         | 14,061                        | 1,583                               | -                                         |                      |                     |
| Audit fee                                                                                                            | 17,250                                        | 12,937                        | 5,750                               | 4,312                                     |                      |                     |
| Other operating expenses                                                                                             | 3,15,513                                      | 2,91,669                      | 76,811                              | 39,172                                    |                      |                     |
| <b>Total Expenses</b>                                                                                                | <b>58,73,833</b>                              | <b>66,45,419</b>              | <b>19,90,689</b>                    | <b>20,26,969</b>                          |                      |                     |
| <b>Profit before provision</b>                                                                                       | <b>1,73,20,954</b>                            | <b>1,31,77,685</b>            | <b>81,87,691</b>                    | <b>6,40,299</b>                           |                      |                     |
| Provision for Marketable Investments                                                                                 | 50,00,000                                     | 10,00,000                     | 50,00,000                           | -                                         |                      |                     |
| <b>Net profit for the period</b>                                                                                     | <b>1,23,20,954</b>                            | <b>1,21,77,685</b>            | <b>31,87,691</b>                    | <b>6,40,299</b>                           |                      |                     |
| <b>Earnings Per Unit</b>                                                                                             | <b>7.14</b>                                   | <b>7.01</b>                   | <b>1.79</b>                         | <b>0.54</b>                               |                      |                     |
| <b>Statement of Changes in Equity<br/>for the period July 01, 2018 to March 31, 2019</b>                             |                                               |                               |                                     |                                           |                      |                     |
| Particulars                                                                                                          | Unit<br>Capital                               | Unit<br>Premium<br>reserve    | Dividend<br>equalization<br>Reserve | Provision for<br>Marketable<br>investment | Retained<br>Earnings | Total Equity        |
| <b>Balance as at July 01, 2018</b>                                                                                   | <b>17,29,73,700</b>                           | <b>15,05,97,421</b>           | <b>29,34,919</b>                    | <b>16,89,30,433</b>                       | <b>2,00,85,882</b>   | <b>51,55,22,355</b> |
| Unit Capital                                                                                                         | (4,96,000)                                    | -                             | -                                   | -                                         | -                    | (4,96,000)          |
| Unit Premium reserve                                                                                                 | -                                             | (4,83,139)                    | -                                   | -                                         | -                    | (4,83,139)          |
| Provision for marketable investment                                                                                  | -                                             | -                             | -                                   | 50,00,000                                 | -                    | 50,00,000           |
| Last year dividend                                                                                                   | -                                             | -                             | -                                   | -                                         | (1,29,73,027)        | (1,29,73,027)       |
| Half yearly dividend paid                                                                                            | -                                             | -                             | -                                   | -                                         | (85,41,105)          | (85,41,105)         |
| Last year adjustment                                                                                                 | -                                             | -                             | -                                   | -                                         | 32,172               | 32,172              |
| Net profit for the period                                                                                            | -                                             | -                             | -                                   | -                                         | 1,23,20,954          | 1,23,20,954         |
| <b>Balance as at March 31, 2019</b>                                                                                  | <b>17,24,77,700</b>                           | <b>15,01,14,282</b>           | <b>29,34,919</b>                    | <b>17,39,30,433</b>                       | <b>1,09,24,876</b>   | <b>51,03,82,210</b> |
| <b>Balance as at July 01, 2017</b>                                                                                   | <b>17,42,75,400</b>                           | <b>15,21,83,807</b>           | <b>29,34,919</b>                    | <b>16,79,30,433</b>                       | <b>2,45,47,200</b>   | <b>52,18,71,759</b> |
| Unit Capital                                                                                                         | (4,39,700)                                    | -                             | -                                   | -                                         | -                    | (4,39,700)          |
| Unit Premium reserve                                                                                                 | -                                             | (7,69,792)                    | -                                   | -                                         | -                    | (7,69,792)          |
| Provision for marketable investment                                                                                  | -                                             | -                             | -                                   | 10,00,000                                 | -                    | 10,00,000           |
| Last year adjustment                                                                                                 | -                                             | -                             | -                                   | -                                         | 1,784                | 1,784               |
| Last year dividend                                                                                                   | -                                             | -                             | -                                   | -                                         | (1,65,56,163)        | (1,65,56,163)       |
| Half yearly dividend paid                                                                                            | -                                             | -                             | -                                   | -                                         | (89,14,680)          | (89,14,680)         |
| Net profit for the period                                                                                            | -                                             | -                             | -                                   | -                                         | 1,21,77,685          | 1,21,77,685         |
| <b>Balance as at March 31, 2018</b>                                                                                  | <b>17,38,35,700</b>                           | <b>15,14,14,015</b>           | <b>29,34,919</b>                    | <b>16,89,30,433</b>                       | <b>1,12,55,826</b>   | <b>50,83,70,893</b> |
| <b>Statement of Cash Flows<br/>for the period July 01, 2018 to March 31, 2019</b>                                    |                                               |                               |                                     |                                           |                      |                     |
| Particulars                                                                                                          | Amount in Taka                                |                               |                                     |                                           |                      |                     |
|                                                                                                                      | 01/Jul/2018 to<br>31-Mar-2019                 | 01/Jul/2017 to<br>31-Mar-2018 |                                     |                                           |                      |                     |
| <b>Cash flow from operating activities</b>                                                                           |                                               |                               |                                     |                                           |                      |                     |
| Dividend from investment in shares                                                                                   | 88,32,348                                     | 89,26,488                     |                                     |                                           |                      |                     |
| Interest on bank deposits and bonds                                                                                  | 12,57,670                                     | 3,89,997                      |                                     |                                           |                      |                     |
| Premium income on unit sold                                                                                          | 3,87,875                                      | 4,62,575                      |                                     |                                           |                      |                     |
| Other income                                                                                                         | -                                             | 100                           |                                     |                                           |                      |                     |
| Expenses                                                                                                             | (74,61,518)                                   | (66,39,177)                   |                                     |                                           |                      |                     |
| <b>Net cash inflow/(outflow) from operating activities</b>                                                           | <b>30,16,375</b>                              | <b>31,39,983</b>              |                                     |                                           |                      |                     |
| <b>Cash flow from investment activities</b>                                                                          |                                               |                               |                                     |                                           |                      |                     |
| Sales of shares-marketable investment                                                                                | 9,48,33,233                                   | 8,93,94,894                   |                                     |                                           |                      |                     |
| Purchase of shares-marketable investment                                                                             | (7,42,63,946)                                 | (8,99,58,339)                 |                                     |                                           |                      |                     |
| Share application money deposited                                                                                    | (2,34,00,000)                                 | (70,00,000)                   |                                     |                                           |                      |                     |
| Share application money refunded                                                                                     | 1,71,00,000                                   | 1,50,00,000                   |                                     |                                           |                      |                     |
| <b>Net cash inflow/(outflow) from investment activities</b>                                                          | <b>1,42,69,287</b>                            | <b>74,36,555</b>              |                                     |                                           |                      |                     |
| <b>Cash flow from financing activities</b>                                                                           |                                               |                               |                                     |                                           |                      |                     |
| Unit capital sold                                                                                                    | 77,57,500                                     | 92,51,500                     |                                     |                                           |                      |                     |
| Unit capital surrendered                                                                                             | (82,53,500)                                   | (96,91,200)                   |                                     |                                           |                      |                     |
| Premium received on sales                                                                                            | 65,32,336                                     | 80,37,412                     |                                     |                                           |                      |                     |
| Premium refunded on surrender                                                                                        | (70,15,475)                                   | (88,07,204)                   |                                     |                                           |                      |                     |
| Dividend paid                                                                                                        | (2,06,66,986)                                 | (1,76,53,148)                 |                                     |                                           |                      |                     |
| <b>Net cash inflow/(outflow) from financing activities</b>                                                           | <b>(2,16,46,125)</b>                          | <b>(1,88,62,640)</b>          |                                     |                                           |                      |                     |
| <b>Net cash flow increase/(decrease)</b>                                                                             | <b>(43,60,463)</b>                            | <b>(82,86,102)</b>            |                                     |                                           |                      |                     |
| Cash equivalent at beginning of the year                                                                             | 1,71,76,152                                   | 1,52,42,546                   |                                     |                                           |                      |                     |
| <b>Cash equivalent at end of the year</b>                                                                            | <b>1,28,15,689</b>                            | <b>69,56,444</b>              |                                     |                                           |                      |                     |
| <b>Net Operating Cash Flow Per Unit (NOCFPU)</b>                                                                     | <b>1.75</b>                                   | <b>1.81</b>                   |                                     |                                           |                      |                     |
| Sd/-<br>Chief Executive Officer/Company Secretary                                                                    | Sd/-<br>Chairman of Trustee Committee         |                               |                                     |                                           |                      |                     |
| Sd/-<br>Head of Finance & Accounts                                                                                   | Sd/-<br>Member-Secretary of Trustee Committee |                               |                                     |                                           |                      |                     |
| “The details of the published quarterly financial statements can be available in the web-site of the company.”       |                                               |                               |                                     |                                           |                      |                     |