

ICB AMCL SECOND NRB UNIT FUND					
Statement of Financial Position (Unaudited) as at September 30, 2019					
Particulars	Notes	Amount in Taka			
		30/Sep/2019			
Assets					
Marketable Investment-at market price			909,524,133		
Cash at bank			172,635,022		
Other current assets	1.00		20,694,674		
Deferred revenue expenditure	2.00		7,851,257		
			1,110,705,086		
Equity and Liabilities					
Equity					
Unit capital	3.00		1,072,340,690		
Reserve and surplus	4.00		76,788,417		
Reserve for Future Diminution of Overpriced Securities			(165,566,776)		
Provision for marketable investment			64,497,846		
			1,048,060,177		
Current liabilities	5.00		62,644,909		
Total Equity and Liabilities			1,110,705,086		
Net Asset Value (NAV)					
At cost price			11.32		
At market price			9.77		
Statement of Profit or Loss and Other Comprehensive Income (Unaudited) for the period ended September 30, 2019					
Particulars	Notes	Amount of Taka			
		02-Jan-19 to 30-Sept-19	01-Jul-19 to 30-Sept-19		
Income					
Net Profit on sale of investments		107,226,836	5,177,194		
Dividend from investment in shares		33,580,296	4,960,150		
Premium on sale of units		2,207,945	914,364		
Interest on bank deposits and bonds	6.00	11,105,832	3,768,052		
Total income		154,120,909	14,819,760		
Expenses					
Management fee		11,430,564	3,800,073		
Trustee fee		843,787	274,855		
Custodian fee		720,319	233,625		
Annual fee		788,979	228,481		
Audit fee		21,564	7,188		
Other operating expenses	7.00	474,418	121,585		
Preliminary expenses written off		942,151	314,051		
Total expenses		15,221,782	4,979,858		
Profit before provision		138,899,127	9,839,902		
Provision for Marketable Investments		64,497,846	-		
Net profit for the year		74,401,281	9,839,902		
Earnings Per Unit		0.69	0.09		
Statement of Changes in Equity (Unaudited) for the period ended September 30, 2019					
Particulars	Unit Capital	Unit Premium	Provision for Marketable	Retained Earnings	Total Equity
Balance as at January 02, 2019	1,105,997,970	-	-	431,949	1,106,429,919
Unit Capital	(33,657,280)	-			(33,657,280)
Provision for marketable investment	-	-	64,497,846	-	64,497,846
Unit Premium reserve	-	996,707			996,707
Last year adjustment	-	-	-	958,480	958,480
Net profit for the period	-	-	-	74,401,281	74,401,281
Balance as at September 30, 2019	1,072,340,690	996,707	64,497,846	75,791,710	1,213,626,953
Statement of Cash Flows (Unaudited) for the period ended September 30, 2019					
Particulars	Amount in Taka				
	02-Jan-19 to 30-Sept-19				
Cash flows from operating activities					
Dividend from investment in shares				31,753,551	
Interest on bank deposits and bonds				8,460,510	
Premium income on unit sold				2,207,945	
Expenses				(2,376,091)	
Net cash inflow/(outflow) from operating activities				40,045,915	
Cash flows from investing activities					
Sale of shares-marketable investment				390,501,184	
Purchase of shares-marketable investments				(290,494,057)	
Share application money deposit				(9,500,000)	
Share application money refunded				11,500,000	
Net cash inflow/(outflow) from investment activities				102,007,127	
Cash flow from financing activities					
Unit capital sold				73,598,170	
Unit capital surrendered				(107,255,450)	
Premium received on unit sales				(1,929,657)	
Premium refunded on unit surrender				2,926,364	
Dividend paid				(367,844)	
Preliminary Expenses				(8,793,409)	
Net cash inflow/(outflow) from financing activities				(41,821,826)	
Net cash flow increase/(decrease)				100,231,216	
Cash equivalent at beginning of the year				72,403,806	
Cash equivalent at end of the year				172,635,022	
Net Operating Cash Flow Per Unit (NOCFPU)				0.37	
Sd/-	Sd/-	Sd/-	Sd/-		
Chief Executive Officer	Head of Finance & Accounts	Chairman of Trustee Committee	Member-Secretary of Trustee Committee		

ICB AMCL SECOND NRB UNIT FUND
Notes to the financial statements (Unaudited)
for the period ended September 30, 2019

		Amount of Taka
		September 30, 2019
1.00 Other current assets		
Securities and other deposit		500,000
Dividend receivables		2,151,305
Interest receivables		2,645,322
Receivable from sale of share		14,527,381
Annual fee to BSEC Advance		870,666
		20,694,674
2.00 Deferred revenue expenditure (Preliminary and Issue Expenses)		
Printing general and computer		679,900
Postage and telegram		22,110
Advertisement		100,444
Conversion fee		9,200,000
Legal Expenses		503,220
Bank Charges		40,175
CDBL charges		194,400
		10,740,249
Less: profit on bank deposits		1,946,841
		8,793,408
Less: Amortization of Preliminary expenses		942,151
Closing Balance		7,851,257
3.00 Unit capital		
Opening balance (as per valuation of ICB AMCL Second NRB Mutual Fund)		1,105,997,970
Add: Unit sold during the year		73,598,170
		1,179,596,140
Less: unit surrender by holder		107,255,450
Closing Balance		1,072,340,690
The unit capital represents 107,234,069 number of units of Tk 10 each in circulation with premium.		
4.00 Reserve and surplus		
Unit premium reserve (Note 4.01)		996,707
Retained earnings (Note 4.02)		75,791,710
Dividend Equalization Fund		-
		76,788,417
4.01 Unit premium reserve		
Opening balance		-
Add: Premium on surrendered of unit		2,926,364
Less: Adjustment of Premium on sales of unit		1,929,657
Closing Balance		996,707
4.02 Retained earning		
Opening balance (as per valuation of ICB AMCL Second NRB Mutual Fund)		431,949
Add: Last year adjustment		958,480
		1,390,429
Add: Addition during the year		74,401,281
Closing Balance		75,791,710
5.00 Current liabilities		
Management fee payable to ICB AMCL		11,430,564
Trustee fee payable to ICB		843,787
Custodian fee payable to ICB		720,319
Audit fee		21,564
Share application money refundable		6,892,772
Dividend payable		42,726,799
Others		9,104
Total current liabilities		62,644,909
		Amount of Taka
		January 02, 2019 to September 30, 2019
6.0 Interest income		
Interest on short term deposits		1,229,619
Interest income on Fixed Deposit		9,291,897
Interest on Preference Share		584,316
		11,105,832
7.00 Other operating expenses		
Printing and stationary		125,815
CDBL charges		81,311
Bank charges & excise duty		55,075
Advertisement		141,716
IPO application expenses		12,000
Others		58,501
		474,418