ICB AMCL ISLAMIC UNIT FUND

Statement of Financial Position (Unaudited)

as at March 31, 2022

Particulars	Notes	Amount in Taka	
		31/Mar/2022	**30/Jun/2021**
e Investments - at Market	3.00	751,874,725	692,647,751
ash Equivalents	4.00	22,877,553	42,166,187
ent assets	5.00	451,250	8,568,460
evenue expenditure	6.00	93,209	372,836
ets		**775,296,737**	**743,755,234**
d Liabilities			
l	7.00	719,554,730	726,874,900
um reserve	8.00	3,788,091	3,139,254
earnings	9.00	26,343,654	34,671,631
l gain/ (losses) on investments	10.00	(54,112,277)	(79,703,890)
ity (A)		**695,574,198**	**684,981,895**
:			
bilities	11.00	54,112,277	33,934,725
for Dividend Purification Fund	12.00	5,740,447	6,711,897
l/ Dividend payable	13.00	15,008,965	14,661,355
bilities	14.00	4,860,850	3,465,362
bilities (B)		**79,722,539**	**58,773,339**
ity and Liabilities (A+B)		**775,296,737**	**743,755,234**
Value (NAV) per unit			
Value-at cost	15.00	**11.17**	**10.99**
Value-at market	16.00	**10.42**	**9.89**

Chief Executive Officer

Chairman of Trustee Committee

m Rahkhan

Head of Finance & Accounts

Member-Secretary of Trustee Committee

April 2022

ICB Asset Management ... Accounts Department

ICB AMCL ISLAMIC UNIT FUND

Statement of Profit or Loss and Other Comprehensive Income (Unaudited)

For the period ended March 31, 2022

Particulars	Notes	Amount in Taka		Amount in Taka	
		01.07.2021 to 31.03.2022	01.07.2020 to 31.03.2021	01.03.2022 to 31.03.2022	01.03.2021 to 31.03.2021
In[redacted]					
Pr[redacted]of investments		28,871,168	22,600,605	1,343,881	9,700,498
Di[redacted]investment in securities		17,931,956	12,951,273	3,097,751	1,987,661
Pr[redacted]ale of units		-	737,738	-	192,679
Pr[redacted]deposits and bonds	17.00	208,354	5,227,932	74,611	214,566
T[redacted]		**47,011,478**	**41,517,548**	**4,516,243**	**12,095,404**
E[redacted]					
M[redacted]ee		2,817,267	7,454,966	946,480	2,565,507
Tr[redacted]		563,453	445,223	189,296	157,921
C[redacted]		536,372	432,179	169,940	109,985
Ar[redacted]fee		576,505	470,009	199,186	155,489
A[redacted]		23,000	17,250	-	5,750
Ur[redacted]mission		-	3,118	-	-
S[redacted]ory board fee		110,000	110,000	35,200	35,200
O[redacted]es	18.00	530,683	332,105	84,135	83,443
Pr[redacted]penses written off		279,627	279,627	93,209	93,209
T[redacted]es		**5,436,907**	**9,544,477**	**1,717,446**	**3,206,504**
Pr[redacted]provision		**41,574,571**	**31,973,071**	**2,798,797**	**8,888,900**
Pr[redacted]st marketable investment	11.00	20,177,552	15,500,000	1,112,277	-
Pr[redacted]ividend Purification Fund	12.00	650,000	700,000	100,000	150,000
N[redacted]r the period ended March 31, 2022		**20,747,019**	**15,773,071**	**1,586,520**	**8,738,900**
A[redacted]omprehensive Income					
U[redacted]in/ (losses) on investments	19.00	25,591,613	114,405,252	1,602,684	(18,050,405)
T[redacted]hensive Income		**46,338,632**	**130,178,323**	**3,189,204**	**(9,311,505)**
E[redacted]Unit for the period	20.00	**0.29**	**0.22**	**0.03**	**0.12**

Chief Executive Officer

Chairman of Trustee Committee

mRahlahan

Head of Finance & Accounts

Member-Secretary of Trustee Committee

D[redacted]il 2022

ICB AMCL ISLAMIC UNIT FUND

	Capital	Premium reserve	(losses) on investments	Earnings	Equity
Balance as at July 01, 2021	**726,874,900**	**3,139,254**	**(79,703,890)**	**34,671,631**	**684,981,895**
Unit Capital	(7,320,170)	-	-	-	(7,320,170)
Unit premium reserve	-	648,837	-	-	648,837
Unrealized gain/ (losses) on investments	-	-	25,591,613	-	25,591,613
Dividend paid for FY 2020-2021	-	-	-	(29,074,996)	(29,074,996)
Net Income for the period ended March 31, 2022	-	-	-	20,747,019	20,747,019
Balance as at March 31, 2022	**719,554,730**	**3,788,091**	**(54,112,277)**	**26,343,654**	**695,574,198**

Statement of Changes in Equity

For the period ended March 31, 2021

Balance as at July 01, 2020	**718,625,100**	**3,027,380**	**(254,727,318)**	**25,799,858**	**492,725,020**
Unit Capital	(17,302,170)	-	-	-	(17,302,170)
Unit premium reserve	-	3,927,771	-	-	3,927,771
Unrealized gain/ (losses) on investments	-	-	114,405,252	-	114,405,252
Dividend paid for FY 2019-2020	-	-	-	(17,965,628)	(17,965,628)
Net Income for the period ended March 31, 2021	-	-	-	15,773,071	15,773,071
Balance as at March 31, 2021	**701,322,930**	**6,955,151**	**(140,322,066)**	**23,607,301**	**591,563,316**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 25 April 2022

ICB Asset Management ... Ltd.

ICB AMCL ISLAMIC UNIT FUND

Statement of Cash Flows (Unaudited)

For the period ended March 31, 2022

Particulars	Notes	Amount in Taka	
		01.07.2021 to 31.03.2022	01.07.2020 to 31.03.2021
ow from operating activities			
from investment in shares		22,487,706	17,087,273
bank deposits and bond		3,754,354	5,292,027
income on unit sold		-	737,738
s		(5,367,782)	(11,009,354)
n inflow/(outflow) from operating activities	22.00	**20,874,278**	**12,107,684**
ow from investment activities			
Securitiess		(176,297,579)	(109,176,902)
e of Securities		171,533,386	87,901,504
pplication money deposited		(48,187,500)	(32,200,000)
pplication money refunded		48,187,500	32,200,000
n inflow/(outflow) from investing activities		**(4,764,193)**	**(21,275,398)**
ow from financing activities			
ld		34,756,860	24,591,280
rrendered		(42,077,030)	(41,893,450)
ent of Premium on Surrendered of Units		4,825,364	9,469,865
ent of Premium on Soles of Units		(4,176,527)	(5,542,094)
paid for the period		(28,727,386)	(17,728,151)
h in flow/(outflow) from financing activities		**(35,398,719)**	**(31,102,550)**
h increase/(decrease)		**(19,288,634)**	**(40,270,264)**
equivalents at the beginning of the period		42,166,187	71,560,232
equivalents at the end of the period		**22,877,553**	**31,289,968**
erating Cash Flow Per Unit (NOCFPU)	21.00	**0.29**	**0.17**

Chief Executive Officer

Chairman of Trustee Committee

mRahKhan

Head of Finance & Accounts

Member-Secretary of Trustee Committee

25 April 2022

ICB Asset Management Company Ltd. Accounts Department

ICB AMCL ISLAMIC UNIT FUND

Notes to the financial statements (Unaudited)
As at and for the period ended March 31, 2022

)0 Legal status and nature of business

ICB AMCL Islamic Unit Fund was established under a Trust Deed executed between the ICB Capital Management Limited as 'Sponsor' and Investment Corporation of Bangladesh as "Trustee". The Trust Deed was executed on 07 July 2015 The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on 30 July 2015 under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,. The prospectus was approved by the BSEC on 07 April 2015 in accordance with the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,. The operation of the Fund commenced on 29 July 2015.

ICB Asset Management Company Ltd (ICB AMCL) is the Manager of the Fund. ICB AMCL was created as part of the restructuring programme of ICB under Capital Market Development Programme (CMDP) initiated by the Government of the People's Republic of Bangladesh and the Asian Development Bank (ADB). The Company was incorporated as a public limited company under the Companies Act 1994 with the Registrar of Joint Stock Companies and Firms on 5 December, 2000 with an authorized capital of Tk 100.00 crore and a nominal paid-up capital of Tk 2.00 lac which was subsequently increased to Tk 39.37 crore. Registration of the Company with the BSEC has been completed on 14 October 2001. The Company became operational from 1 July 2002 as per government gazette notification.

ICB AMCL Islamic Unit Fund is an open-end mutual fund. The objective of the Fund is to provide attractive dividend to the unit holders by investing the fund only in Shariah compliant instruments of capital market and money market.

00 Significant Accounting Policies

01 Basis of Preparation of Accounts

These financial statements are prepared on the accrual basis accounting , under historical cost convention as modified for investments, which are 'market-to-market' and in the International Financial Reporting Standards (IFRSs) so far adopted and applicable to the Fund . The disclosures of information made in accordance with the requirements of Trust Deed , Securities and Exchange Rules 1987, সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১ and other applicable Rules and Regulations . In case there are differences between IFRS and local statutory requirements such as Mutual Fund Rules , the local regulation has been prevailed.

02 Financial instruments

IFRS 9 sets out requirements for recognizing and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items.

2.02.01: Investments in shares which are actively traded on a quoted market are designated at fair value (market price) through other comprehensive income (FVTOCI). Gains or losses arising from a change in the fair value of such financial assets are recognized in other comprehensive income of statement of profit or loss and other comprehensive income. In accordance with Mutual Fund Rules 2001(enclosure-2, Contents of Revenue Account) , such unrealized loss will be charged in profit and loss account.

2.02.02: The market value of listed securities are valued at average closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation i.e., on March 31, 2022.

.03 Reporting period

These financial statements cover 6 months from July 01, 2021 to March 31, 2022.

.04 Provision for unrealized losses on Marketable Investments

In order to meet any future unforeseen diminution in the value of the investment portfolio over the cost, the management has established a policy of making provision . Such provision is created on lump-sum basis when satisfactory unit performance is ensured and transferred to income on rational basis subsequently, if required, to ensure consistent distribution of dividend at a reasonable rate even in the bear market scenario.

05 Pricing of units

Units issued are recorded at the offer price, determined by the Company for the applications received during business hours on that date/week. The offer price represents the Net Asset Value per unit (NAV) as of the close of the business day of each week plus the allowable difference between sale and repurchase prices (at present Tk 0.30 only). Units redeemed are recorded at the redemption price. The redemption price represents Net Asset Value (NAV).

06 Investment Policy

a) The fund shall invest subject to the Securities and Exchanges Commission (Mutual Fund) Rules 2001 and only in those securities, deposits and investments approved by the Bangladesh Securities and Exchange Commission and/or any other competent authority in this regard.

b) Not less than 60 (sixty) percent of the total money collected under the Scheme of the Fund shall be invested in capital market instruments out of which at least 50 (fifty) percent shall be invested in listed securities.

c) Not more than 25 (twenty-five) percent of the total assets of the Scheme of the Fund shall be invested in Fixed Income Securities.

d) Not more than 15 (fifteen) percent of the total assets of the Scheme of the Fund shall be invested in pre-IPOs at one time.

e) All money collected under the Fund shall be invested only in encashable/transferable instruments, securities whether in money market or capital market or privately placed pre-IPO equity, preference shares, debentures or securitized debts.

07 Dividentd Policy

As per Rule 66 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১, the Fund is required to distribute in the form of dividend to its unit holders an amount which shall not be less than 50% of annual profit during the year, net of provisions.

08 Management fee

ICB Asset Management Company Ltd, the asset management company of the Fund is to be paid an annual management fees mainly on weekly average Net Asset Value (NAV) as per Rule 65 of Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001 and Trust Deed at the following rates:

NAV (Taka)	Rate (%)
Not exceeding Taka 5.00 crore	2.50%
Exceeding Taka 5.00 crore and up to Taka 25.00 crore	2.00% on additional amount
Exceeding Taka 25.00 crore and up to Taka 50.00 crore	1.50% on additional amount
Exceeding Taka 50.00 crore	1.00% on additional amount

By considering the benefit of Investors management fee is charged at a fixed rate of 0.50% on weekly average NAV at market price for two years i.e. FY 2020-2021 and 2021-2022 as per decision taken in the 187th Board Meeting of ICB Asset management Company Ltd. dated 20 June 2021.

09 Trustee fee

The Trustee is entitled to an annual Trustee Fee of @ 0.10% on weekly average NAV of the Fund on semi annual in advance basis during the entire life of the Fund.

10 Custodian fee

The Custodian is entitled to receive a safekeeping fee @ 0.10% on the balance of securities calculated on the average month end value per annum.

11 Annual BSEC fee

As per Rule 11 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,, Fund is required to pay an annual fee to BSEC an amount equal to @ 0.10% of the Net Asset Value (NAV) of the Fund or Tk 50,000.00 whichever is higher.

12 Cash and cash equivalents

Cash and cash equivalents comprise bank balances and term deposits.

13 Statement of cash flows

Statement of cash flows has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph 10 and l8(a) of IAS 7: Statements of Cash Flows. In accordance with Mutual Fund Rules 2001, proceeds from investments has been shown under investing activities. However, the amount of resultant gain on sale of investments has been shown in operating activities.

14 **Dividend Equalization Reserve:**

Divisible profit is transferred to Dividend Equalization Reserve on rational basis based on the decision of the Board of Trustee to ensure reasonable dividend from year to year.

15 **Taxation**

The income of the Fund is exempted from Income Tax as per SRO No. 333-Act/income Tax/2011 dated 10 November 2011, under Section 44(4) clause (b) of Income Tax Ordinance, 1984. Hence no provision for tax has been made.

16 **Financial Risk Management**

ICB AMCL seeks to reduce financial risks (specially market risk- interest rate, currency & price, credit risk, liquidity risk and concentration risk) by employing and overseeing professional and experienced portfolio advisers that regularly monitor the Funds' positions and market events and diversify investment portfolios within the constraints of each Fund's investment objectives, investment strategies and applicable ICB policies and procedures.

17 **Net Asset Value (NAV) Per Unit**

The mutual fund calculates Net Asset Value per share using the cost and market value, which has been shown on the face of Statement of Financial Position, and the computation of NAV per unit is stated in Note 13 and 14.

18 **Components of financial statements**

Statement of Financial Position
Statement of Profit or Loss and Other Comprehensive Income
Statement of Changes in Equity
Statement of Cash Flows
Notes to the Financial Statements

19 **Revenue Recognization**

a) Gains/ Losses arising on sale of investment are included in the Statement of Profit or Loss and Other Comprehensive Income on the date at which the transaction takes place.

b) Cash Dividend is recognized on accrual basis. Dividends are recognized immediately after the record date as per industry practice, though as per IFRS-9 (Financial Instrument) dividends should be recognized when shareholders' right to receive dividend is established.
c) Interest income is recognized on accrual basis.

20 **Earning Per Unit**

The mutual fund calculates Earning Per Unit (EPU) in accordance with IAS 33. Earnings Per Share, which has been shown on the face of the statement of Profit or Loss and other Comprehensive Income.

21 **General**

i) Figures appearing in these financial statements have been rounded off to the nearest Taka; and
ii) Comparative figures and account titles in the financial statements have been rearranged / reclassified where necessary to conform with current year's presentation.

	Amount in Taka	
	31/Mar/2022	30/Jun/2021
3 able Investments - at Market		
able Investments (Note 3.01)	751,874,725	692,647,751
	751,874,725	**692,647,751**

3 wise break up of investments in securities is as follows:

Sector/category	Total cost price (Tk)	Total market price (Tk)	Difference Surplus/(Deficit)
	51,868,293	53,231,190	1,362,897
ering	95,734,266	86,001,647	(9,732,619)
Allied Products	94,302,010	70,103,312	(24,198,698)
Power	93,244,137	85,000,840	(8,243,297)
s	31,335,741	29,368,869	(1,966,872)
aceuticals & Chemical	163,745,915	176,761,787	13,015,873
s	32,701,223	24,440,755	(8,260,468)
t	58,720,091	33,014,000	(25,706,091)
y Industies	35,915,259	33,284,470	(2,630,789)
c Industry	6,023,990	5,637,500	(386,490)
mmunication	38,897,146	46,438,500	7,541,354
e & Leasing	3,761,131	4,510,000	748,869
ate Bond	60,526,983	62,450,820	1,923,837
aneous	14,210,004	17,518,000	3,307,996
ted securities	25,000,815	24,113,035	(887,780)
TOTAL	**805,987,002**	**751,874,725**	**(54,112,277)**

	31/Mar/2022	30/Jun/2021
4 & Cash Equivalents		
ccounts with		
alal Islami Bank, Motijheel 401513100004109	4,080,928	32,752,138
Local Office, Deposit A/C 20501020900013103	113,016	112,838
Local Office, Payment A/C 20501020100880915	75,573	75,918
Local Office Escrow A/C 20501020100883514	311,350	311,845
alal Islami, Motijheel (Interest on Div. In.) 401512100013051	1,118,328	43,457
alal Islami, Motijheel (SIP.)	61,465	-
nd account		
04-05, IBBL, Local 20501020900015004	21,199	21,924
05-06, IBBL, Local 20501020900016005	13,504	14,229
06-07, IBBL, Local 20501020900017511	20,087	21,162
07-08, IBBL, Local 20501020900019412	28,314	31,636
08-09, IBBL, Local 20501020900019513	31,512	34,809
09-10, IBBL, Local 20501020900020303	28,417	31,738
10-11, IBBL, Local 20501020900022709	16,162	19,737
11-12, Shahjalal, Motijheel, 401513100001105	49,026	54,136
12-13, Shahjalal, Motijheel, 401513100004079	65,133	69,364
13-14, Shahjalal, Motijheel, 401513100004099	18,711	22,175
15-16, Shahjalal, Moti. 401513100004142	75,885	127,282
16-17, Shahjalal, Motijheel 40151310000415 2	81,883	134,555
17-18, SJIBL, Foreign Exchange 400513100001252	13,942	20,196
18-19, Shahjalal, Motijheel 40151310000419 9	11,735	18,019
19-20, Shahjalal, Motijheel 401513100004229	185,420	201,094
20-21, Shahjalal, Motijheel 401513100004242	439,497	
ND Accounts with selling agent		
ocal Office- Shahjalal Islami Bank, Bijoynagar 401813100001640	224,745	539,306
hittagong- Shahjalal Islami Bank, Agrabad 300113100001097	1,334,714	496,958
ylhet Branch- Shahjalal Islami Bank	51,037	52,270
ogra Branch- Shahjalal Islami Bank	225,082	745,474
ajshahi- Shahjalal Islami Bank, Rajshahi 180213100000169	102,140	34,969
hulna- Shahjalal Islami Bank, Khulna 110113100000568	78,748	178,958
R		
Bank Ltd., Head Office	10,000,000	-
alal Islami Bank, Motijheel Branch (Interest on Div. In.)	-	6,000,000
Banasree Branch (Interest on Div. In.)	4,000,000	-
	22,877,553	**42,166,187**

	Amount in Taka	
	31/Mar/2022	30/Jun/2021
5 current assets		
ıd receivable	451,250	5,007,000
:e payment of Trustee Fee	-	15,460
eceivable on listed bond	-	3,546,000
	451,250	**8,568,460**
6 ed revenue expenditure (Preliminary and Issue Expenses)		
e as at July 01, 2021	372,836	745,672
Preliminary expenses written off for the period	279,627	372,836
g Balance as at March 31, 2022	**93,209**	**372,836**
7 ıpital		
e as at July 01, 2021	726,874,900	718,625,100
nit sold for the period	34,756,860	62,128,900
	761,631,760	780,754,000
ınit surrender by holder	42,077,030	53,879,100
g Balance as at March 31, 2022	**719,554,730**	**726,874,900**

it capital represents 7,19,55,473 number of units of Tk 10 each.

8 remium reserve		
e as at July 01, 2021	3,139,254	3,027,380
remium on surrender of units for the period	4,825,364	11,273,234
	7,964,618	14,300,614
Adjustment against sale of units for the period	4,176,527	11,161,360
g Balance as at March 31, 2022	**3,788,091**	**3,139,254**
9 ed earning		
:e as at July 01, 2021	34,671,631	25,799,858
Dividend paid for FY 2020-2021	29,074,996	17,965,628
	5,596,635	**7,834,230**
ddition for the period	20,747,019	26,837,401
g Balance as at March 31, 2022	**26,343,654**	**34,671,631**
1 lized gain/ (losses) on investments		
:e as at July 01, 2021	(79,703,890)	(254,727,318)
ess): for the period	25,591,613	175,023,428
g Balance as at March 31, 2022	**(54,112,277)**	**(79,703,890)**
1 s Liabilities		
ion for Investment in Securities (Others) 11.01	51,677,552	31,500,000
ion for Investment in Mutual Funds (11.02)	2,434,725	2,434,725
g Balance as at March 31, 2022	**54,112,277**	**33,934,725**
1 sion for Investment in Securities (Others)		
:e as at July 01, 2021	31,500,000	3,500,000
on during the year	20,177,552	28,000,000
g Balance as at March 31, 2022	**51,677,552**	**31,500,000**
1 sion for Investment in Mutual Funds		
:e as at July 01, 2021	2,434,725	2,434,725
on during the year	-	-
g Balance as at March 31, 2022	**2,434,725**	**2,434,725**
1 sion for Dividend Purification Fund		
:e as at July 01, 2021	6,711,897	7,059,170
Provision for the period	650,000	697,376
Profit on bank deposit	293,750	250,386
Donation and Expenses	1,915,200	1,295,035
g Balance as at March 31, 2022	**5,740,447**	**6,711,897**

	Amount in Taka	
	31/Mar/2022	30/Jun/2021
13 med/ Dividend payable		
g Balance	14,661,355	14,451,009
ddition for this year	29,074,996	17,965,628
ividend credited to investors account	(28,727,386)	(17,755,282)
g Balance as at March 31, 2022	**15,008,965**	**14,661,355**
13 ise breakup of unclaimed/ Dividend payable as on March 31, 2022		
ned Dividend 2004-05	380,487	380,487
ned Dividend 2005-06	400,691	400,691
ned Dividend 2006-07	846,597	846,597
ned Dividend 2007-08	1,191,620	1,191,620
ned Dividend 2008-09	1,621,625	1,621,625
ned Dividend 2009-10	1,886,347	1,886,347
ned Dividend 2010-11	1,315,292	1,315,292
ned Dividend 2011-12	1,040,006	1,041,806
ned Dividend 2012-13	1,250,400	1,251,400
ned Dividend 2013-14	634,800	634,800
ned Dividend 2015-16	1,062,542	1,111,001
ned Dividend 2016-17	1,331,759	1,381,648
ned Dividend 2017-18	715,084	720,801
ned Dividend 2018-19	534,887	591,189
ned Dividend 2019-20	269,542	286,051
ned Dividend 2020-21	527,286	-
	15,008,965	**14,661,355**
1 t liabilities		
ement fee payable to ICB AMCL	2,817,267	3,046,285
e fee payable to ICB	547,993	-
dian fee payable to ICB	536,372	-
l fee payable to BSEC	576,505	45,270
ee payable	23,000	23,000
ission payable to unit sales agents	11,291	11,291
application money refundable	320,000	320,000
expenses payable	28,422	19,516
current liabilities	**4,860,850**	**3,465,362**
15 sset Value (NAV) Per Unit (At Cost Price) :		
Assets (Investment considered at cost price)	829,409,014	823,459,124
Liabilities	25,610,262	24,838,614
sset Value	**803,798,752**	**798,620,510**
er of Units	71,955,473	72,687,490
er Unit at Cost	**11.17**	**10.99**
16 sset Value (NAV) Per Unit (At Market Price) :		
Assets	775,296,737	743,755,234
Liabilities	25,610,262	24,838,614
sset Value	**749,686,475**	**718,916,620**
er of Units	71,955,473	72,687,490
er Unit at Cost	**10.42**	**9.89**

	Amount in Taka	
	01.07.2021 to 31.03.2022	01.07.2020 to 31.03.2021
1 on bank deposits and bonds		
on Short Notice Deposits	133,743	942,071
on MTDRs	-	64,861
on Listed Bonds	74,611	4,221,000
	208,354	**5,227,932**

	Amount in Taka	
	01.07.2021 to 31.03.2022	01.07.2020 to 31.03.2021
18 [redacted] operating expenses		
and stationery	122,744	21,071
harges and exise duty	95,189	87,209
y expenses	159,659	148,872
charges	55,521	11,151
d distribution expenses	19,344	5,720
plication expenses	20,000	15,000
	58,226	43,082
	530,683	**332,105**
1 [redacted] ation of Unrealized gain/ (losses) on investments		
ized Gain/(losses) as on June 30, 2021	(79,703,890)	(254,727,318)
ized Gain/(losses) as on March 31, 2022	(54,112,277)	(140,322,066)
se/(decrease)	**25,591,613**	**114,405,252**
2 [redacted]		
ofit after Provision	20,747,019	15,773,071
r of Units	71,955,473	70,132,293
gs Per Unit	**0.29**	**0.22**

nings Per Unit (EPU) has been increased due to increase of profit on sale of investment and dividend e than previous year. **

2 [redacted] PU		
sh inflow/(outflow) from operating activities	20,874,278	12,107,684
r of Units	71,955,473	70,132,293
PU Per Unit	**0.29**	**0.17**

operating cash flow per unit (NOCFPU) has been increased due to increase of collection of dividend revious year.**

2 [redacted] ciliation between net profit to operating cash flow		
ofit before provision	41,574,571	31,973,071
Profit on sale of investment	(28,871,168)	(22,600,605)
ting cash flow before changes in working capital	**12,703,403**	**9,372,466**
es in Working capital:		
ase/(Increase) of Other Current Assets	8,101,750	4,200,095.00
ase)/Increase of Current liabilities	69,125	(1,464,877)
	8,170,875	**2,735,218**
erating cash flows	**20,874,278**	**12,107,684**

ICB AMCL SECOND MUTUAL FUND

Statement of Financial Position (Unaudited)

As at March 31, 2022

Particulars	Notes	Amount in Taka	
		31/Mar/2022	30/Jun/2021
le Investments - at Market	3.00	489,059,197	467,177,162
ash Equivalents	4.00	71,395,637	79,286,947
rrent Assets	5.00	3,867,045	2,712,302
sets		**564,321,879**	**549,176,411**
nd Liabilities			
	6.00	500,000,000	500,000,000
Equalization Reserve	7.00	4,354,965	4,354,965
Earnings	8.00	44,163,860	54,202,721
ed gain/ (losses) on investments	9.00	(158,360,828)	(181,324,732)
uity (A)		**390,157,997**	**377,232,954**
es & Provisions:			
iabilities	10.00	163,360,828	139,295,419
ed/ Dividend payable	11.00	2,330,938	19,785,102
Liabilities	12.00	8,472,116	12,862,936
abilities (B)		**174,163,882**	**171,943,457**
uity and Liabilities (A+B)		**564,321,879**	**549,176,411**
et Value (NAV) per unit			
et Value-at Cost	13.00	**14.24**	**13.96**
et Value-at Market	14.00	**11.07**	**10.33**

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

25 April, 2022