

ICB AMCL First Agrani Bank Mutual Fund					
Statement of Financial Position as at December 31, 2018					
Particulars	Amount in Taka				
	31/Dec/2018	30/Jun/2018			
Assets					
Marketable investment -at market	788,689,556	830,971,862			
Cash & cash equivalents	127,480,277	167,710,924			
Other current assets	11,196,493	11,897,367			
Total Assets	927,366,326	1,010,580,153			
Capital and Liabilities					
Unit capital	981,510,000	981,510,000			
Reserves and surplus	(80,371,242)	6,995,458			
Provision for Marketable investment	18,067,565	10,067,565			
Total Equity	919,206,323	998,573,023			
Liabilities:					
Current liabilities	8,160,003	12,007,130			
Total Capital and Liabilities	927,366,326	1,010,580,153			
Net Asset Value (NAV)					
At cost price	10.74	10.97			
At market price	9.37	10.17			
Statement of Profit or Loss and Other Comprehensive Income for the period July 01, 2018 to December 31, 2018					
Particulars	Amount In Taka		Amount in Taka		
	01/Jul/2018 to 31/Dec/2018	13/Sep/2017 to 31/Dec/2017	01/Oct/2018 to 31/Dec/2018		
Income					
Profit on sale of investments	14,096,887	13,226,509	5,529,728		
Dividend from investment in shares	24,062,580	9,634,321	11,158,420		
Interest on Bank deposits and bonds	2,755,590	5,185,180	388,117		
Total Income	40,915,057	28,046,010	17,076,265		
Expenses					
Management fee	6,765,914	4,399,936	3,287,597		
Trustee Fee	490,755	239,584	303,255		
Custodian fee	300,769	146,706	146,988		
Annual fee	450,976	534,669	225,488		
Listing fee	490,756	1,000,000	245,378		
Audit fee	14,376	14,375	7,188		
Other expenses	435,852	385,830	273,590		
Total Expenses	8,949,398	6,721,100	4,489,484		
Profit before provision	31,965,659	21,324,910	12,586,781		
Provision against marketable investment	8,000,000	-	8,000,000		
Net Profit for the period	23,965,659	21,324,910	4,586,781		
Earnings Per Unit	0.24	0.22	0.04		
Statement of Changes in Equity for the period July 01, 2018 to December 31, 2018					
Particulars	Share Capital	Provision for Marketable investment	Reserve for Future Diminution of Overprice	Retained Earnings	Total Equity
Balance as at July 01, 2018	981,510,000	10,067,565	(78,151,952)	85,147,410	998,573,023
Provision for Marketable investment	-	8,000,000	-	-	8,000,000
Last year dividend				(53,983,050)	(53,983,050)
Last year adjustment				(616,754)	(616,754)
Reserve for Future Diminution of Overprice Securities	-	-	(56,732,555)	-	(56,732,555)
Net profit for the period	-	-	-	23,965,659	23,965,659
Balance as at December 31, 2018	981,510,000	18,067,565	(134,884,507)	54,513,265	919,206,323
Balance as at September 13, 2017	981,510,000	-	-	25,536,091	1,007,046,091
Last year adjustment	-	-	-	3,068,298	3,068,298
Net profit for the period	-	-	-	21,324,910	21,324,910
Balance as at December 31, 2017	981,510,000	-	-	49,929,299	1,031,439,299
Statement of Cash Flow for the period July 01, 2018 to December 31, 2018					
Particulars	Amount in Taka				
	01/Jul/2018 to 31/Dec/2018	13/Sep/2017 to 31/Dec/2017			
Cash flow from operating activities					
Dividend from investment in shares	18,797,569	9,034,271			
Interest on bank deposits & Bonds	8,570,499	4,372,680			
Expenses	(13,035,986)	(989,251)			
Net cash inflow/(outflow) from operating activities	14,332,082	12,417,700			
Cash flow from investment activities					
Purchase of shares-marketable investment	(165,989,989)	(306,216,191)			
Sale of shares-marketable investment	165,636,627	102,738,197			
Share application money deposited	(17,400,000)	(12,500,000)			
Share application money refunded	17,100,000	12,500,000			
Net cash in flow/(outflow) from investment activities	(653,362)	(203,477,994)			
Cash flow from financing activities					
Unit Capital Increase	-	481,510,000			
Preliminary Expenses	-	(11,591,194)			
Dividend paid	(53,909,367)	-			
Net cash in flow/(outflow) from financing activities	(53,909,367)	469,918,806			
Increase/(Decrease) in cash	(40,230,647)	278,858,512			
Cash & cash equivalent at beginning of the period	167,710,924	309,107			
Cash & cash equivalent at end of the period	127,480,277	279,167,619			
Net Operating Cash Flow Per Unit (NOCFPU)	0.15	0.13			
Sd/- Chief Executive Officer/Company Secretary					
Sd/- Head of Finance & Accounts					
Sd/- Chairman of Trustee Committee					
Sd/- Member-Secretary of Trustee Committee					
“The details of the published Half Yearly financial statements is available www.icbamcl.com.bd”.					