# ICB AMCL ISLAMIC UNIT FUND

## Statement of Financial Position
### as at December 31, 2018

| Particulars | Amount in Taka | |
|---|---|---|
| | 31-Dec-2018 | 30-Jun-2018 |
| **Assets** | | |
| Marketable investment -at cost | 66,02,51,708 | 66,68,10,731 |
| Cash at bank | 9,36,23,420 | 11,34,29,995 |
| Other current assets | 64,26,983 | 98,81,444 |
| Deferred revenue expenditure | 13,04,926 | 14,91,344 |
| | **76,16,07,037** | **79,16,13,514** |
| **Capital and Liabilities** | | |
| Unit capital | 69,25,95,490 | 68,73,74,050 |
| Reserves and surplus | 2,62,33,237 | 6,70,37,244 |
| Provisions | 1,19,67,865 | 1,13,59,529 |
| Current liabilities | 3,08,10,445 | 2,58,42,691 |
| | **76,16,07,037** | **79,16,13,514** |
| **Net Asset Value (NAV)** | | |
| At cost price | **10.55** | **11.14** |
| At market price | **8.94** | **9.89** |

## 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 | 01/Jul/2017 to 31-Dec-2017 | 01/Oct/2018 to 31-Dec-2018 | 01/Oct/2017 to 31-Dec-2017 |
| **Income** | | | | |
| Profit on sale of investments | 1,20,31,779 | 1,95,91,365 | 48,60,793 | 59,10,206 |
| Dividend from investment in shares | 65,74,098 | 88,62,637 | 60,74,098 | 67,15,137 |
| Premium on sale of units | 13,42,204 | 25,92,512 | 3,34,146 | 2,58,756 |
| Profit on Bank deposits and Bond | 18,19,517 | 7,23,461 | 10,86,665 | 7,23,461 |
| Other income | 100 | - | 100 | - |
| **Total Income** | **2,17,67,698** | **3,17,69,975** | **1,23,55,802** | **1,36,07,560** |
| **Expenses** | | | | |
| Management fee | 51,36,116 | 50,05,460 | 25,34,971 | 25,07,081 |
| Trustee fee | 3,11,968 | 2,98,902 | 1,52,675 | 1,49,886 |
| Custodian fee | 1,77,194 | 2,83,928 | 34,818 | 1,43,142 |
| Annual fee | 2,97,760 | 2,97,371 | 1,48,880 | 1,48,686 |
| Audit fee | 11,500 | 8,625 | 5,750 | 4,312 |
| Unit sales commission | 26,799 | 37,485 | 11,168 | - |
| Shariah advisory board fee | 1,15,000 | 87,400 | 36,800 | 59,800 |
| Other expenses | 3,32,011 | 3,53,879 | 2,34,560 | 2,30,446 |
| Preliminary expenses written off | 1,86,418 | 1,86,418 | 93,209 | 93,208 |
| **Total Expenses** | **65,94,766** | **65,59,468** | **32,52,831** | **33,36,561** |
| **Profit before provision** | **1,51,72,932** | **2,52,10,507** | **91,02,971** | **1,02,70,999** |
| Provision against marketable investment | - | 15,00,000 | - | - |
| Provision for Interest against Dividend income | 6,00,000 | 4,00,000 | 6,00,000 | 2,00,000 |
| **Net Profit for the period** | **1,45,72,932** | **2,33,10,507** | **85,02,971** | **1,00,70,999** |
| **Earnings Per Unit** | **0.21** | **0.41** | **0.12** | **0.18** |

## Statement of Changes in Equity
### for the period July 01, 2018 to December 31, 2018

| Particulars | Unit Capital | Unit Premium reserve | Provisions | Retained Earnings | Total Equity |
|---|---|---|---|---|---|
| **Balance as at July 01, 2018** | **68,73,74,050** | **23,84,344** | **1,13,59,529** | **6,46,52,900** | **76,57,70,823** |
| Unit Capital | 52,21,440 | - | - | - | 52,21,440 |
| Unit premium reserve | - | (4,49,771) | - | - | (4,49,771) |
| Last Year Dividend | - | - | - | (5,49,89,924) | (5,49,89,924) |
| Provisions | - | - | 6,08,336 | - | 6,08,336 |
| Last year adjustment | - | - | - | 62,756 | 62,756 |
| Net profit for the period | - | - | - | 1,45,72,932 | 1,45,72,932 |
| **Balance as at December 31, 2018** | **69,25,95,490** | **19,34,573** | **1,19,67,865** | **2,42,98,664** | **73,07,96,592** |
| **Balance as at July 01, 2017** | **53,43,16,080** | **20,28,603** | **59,97,294** | **5,08,64,646** | **59,32,06,623** |
| Unit Capital | 3,68,68,960 | - | - | - | 3,68,68,960 |
| Unit premium reserve | - | (1,98,410) | - | - | (1,98,410) |
| Last Year Dividend | - | - | - | (4,27,45,286) | (4,27,45,286) |
| Provisions | - | - | 19,07,022 | - | 19,07,022 |
| Last year adjustment | - | - | - | (8,314) | (8,314) |
| Net profit for the period | - | - | - | 2,33,10,507 | 2,33,10,507 |
| **Balance as at December 31, 2017** | **57,11,85,040** | **18,30,193** | **79,04,316** | **3,14,21,553** | **61,23,41,102** |

## 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 | 01/Jul/2017 to 31-Dec-2017 |
| **Cash flow from operating activities** | | |
| Dividend from investment in shares | 75,68,615 | 43,33,300 |
| Profit on bank deposits and bond | 45,79,461 | 7,23,461 |
| Premium income on unit sold | 13,42,204 | 25,92,512 |
| Other income | 100 | - |
| Expenses | (11,01,480) | (88,18,615) |
| **Net cash inflow/(outflow) from operating activities** | **1,23,88,900** | **(11,69,342)** |
| **Cash flow from investment activities** | | |
| Purchase of shares-marketable investment | (5,33,58,975) | (18,50,86,844) |
| Sale of shares-marketable investment | 7,07,40,619 | 11,87,52,284 |
| Share application money deposited | (1,74,00,000) | (45,00,000) |
| Share application money refunded | 1,71,00,000 | 1,25,00,000 |
| **Net cash in flow/(outflow) from investment activities** | **1,70,81,644** | **(5,83,34,560)** |
| **Cash flow from financing activities** | | |
| Unit capital sold | 4,33,00,110 | 8,64,17,080 |
| Unit capital surrendered | (3,80,78,670) | (4,95,48,120) |
| Premium received on sales | (15,92,131) | (1,98,410) |
| Premium refunded on surrendered | 11,42,360 | - |
| Dividend paid | (5,40,48,788) | (4,11,15,280) |
| **Net cash in flow/(outflow) from financing activities** | **(4,92,77,119)** | **(44,44,730)** |
| **Increase/(Decrease) in cash** | **(1,98,06,575)** | **(6,39,48,632)** |
| Cash equivalent at beginning of the period | 11,34,29,995 | 10,95,36,190 |
| **Cash equivalent at end of the period** | **9,36,23,420** | **4,55,87,558** |
| **Net Operating Cash Flow Per Unit (NOCFPU)** | **0.18** | **(0.02)** |

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 Half Yearly financial statements is available www.icbamcl.com.bd".**