

ICB AMCL PENSION HOLDERS' UNIT FUND						
Statement of Financial Position as at December 31, 2018						
Particulars	Amount in Taka					
	31-Dec-2018	30-Jun-2018				
Assets						
Investment in securities -at cost	49,83,26,861	51,28,80,879				
Cash at bank	1,84,80,992	1,71,76,152				
Other current assets	65,13,577	47,19,089				
	52,33,21,430	53,47,76,120				
Equity and Liabilities						
Equity						
Unit capital	17,08,22,100	17,29,73,700				
Reserves and surplus	16,79,45,153	17,36,18,222				
Provision for marketable investment	16,89,30,433	16,89,30,433				
	50,76,97,686	51,55,22,355				
Current liabilities	1,56,23,744	1,92,53,765				
Total Equity and Liabilities	52,33,21,430	53,47,76,120				
Net Asset Value (NAV)						
At cost price	297.21	298.04				
At market price	189.15	192.36				
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						
Net Profit on sale of investments	62,50,858	93,88,320	45,38,710	28,99,065		
Dividend from investment in shares	56,79,647	69,89,393	47,86,066	51,32,866		
Interest on bank deposits and bonds	8,23,237	3,89,048	3,33,599	3,89,048		
Premium on sale of units	2,62,665	3,89,075	79,580	9,010		
Total Income	1,30,16,407	1,71,55,836	97,37,955	84,29,989		
Expenses						
Management fee	31,55,581	37,41,079	15,57,703	18,77,619		
Trustee fee	1,59,961	1,98,994	78,641	99,969		
Custodian fee	1,59,551	2,03,253	77,651	1,01,401		
Annual fee to SEC	1,54,222	1,99,941	77,111	99,971		
Commission to agents	3,627	14,061	1,235	-		
Audit fee	11,500	8,625	5,750	4,312		
Other operating expenses	2,38,702	2,52,497	1,53,563	1,45,332		
Total Expenses	38,83,144	46,18,450	19,51,654	23,28,604		
Profit before provision	91,33,263	1,25,37,386	77,86,301	61,01,385		
Provision for Marketable Investments	-	10,00,000	-	10,00,000		
Net profit for the period	91,33,263	1,15,37,386	77,86,301	51,01,385		
Earnings Per Unit	5.35	6.47	4.57	2.91		
Statement of Changes in Equity for the period July 01, 2018 to December 31, 2018						
Particulars	Unit Capital	Unit Premium reserve	Dividend equalization Reserve	Provision for Marketable investment	Retained Earnings	Total Equity
Balance as at July 01, 2018	17,29,73,700	15,05,97,421	29,34,919	16,89,30,433	2,00,85,882	51,55,22,355
Unit Capital	(21,51,600)	-	-	-	-	(21,51,600)
Unit Premium reserve	-	(18,65,477)	-	-	-	(18,65,477)
Last year dividend	-	-	-	-	(1,29,73,027)	(1,29,73,027)
Last year adjustment	-	-	-	-	32,172	32,172
Net profit for the period	-	-	-	-	91,33,263	91,33,263
Balance as at December 31, 2018	17,08,22,100	14,87,31,944	29,34,919	16,89,30,433	1,62,78,290	50,76,97,686
Balance as at July 01, 2017	17,42,75,400	15,21,83,807	29,34,919	16,79,30,433	2,45,47,200	52,18,71,759
Unit Capital	40,18,200	-	-	-	-	40,18,200
Unit Premium reserve	-	33,31,476	-	-	-	33,31,476
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)
Net profit for the period	-	-	-	-	1,15,37,386	1,15,37,386
Balance as at December 31, 2017	17,82,93,600	15,55,15,283	29,34,919	16,89,30,433	1,95,30,207	52,52,04,442
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	37,52,159	56,47,730				
Interest on bank deposits and bonds	12,56,237	3,89,048				
Premium income on unit sold	2,62,665	3,89,075				
Expenses	(78,84,707)	(66,27,555)				
Net cash inflow/(outflow) from operating activities	(26,13,646)	(2,01,702)				
Cash flow from investment activities						
Sales of shares-marketable investment	3,88,18,128	8,04,49,617				
Purchase of shares-marketable investment	(1,77,43,927)	(8,31,91,120)				
Share application money deposited	(1,74,00,000)	(35,00,000)				
Share application money refunded	1,71,00,000	1,15,00,000				
Net cash inflow/(outflow) from investment activities	2,07,74,201	52,58,497				
Cash flow from financing activities						
Unit capital sold	52,53,300	77,81,500				
Unit capital surrendered	(74,04,900)	(37,63,300)				
Premium received on sales	44,28,688	66,85,012				
Premium refunded on surrender	(62,94,165)	(33,53,536)				
Dividend paid	(1,28,38,638)	(1,65,90,374)				
Net cash inflow/(outflow) from financing activities	(1,68,55,715)	(92,40,698)				
Net cash flow increase/(decrease)	13,04,840	(41,83,903)				
Cash equivalent at beginning of the year	1,71,76,152	1,52,42,546				
Cash equivalent at end of the year	1,84,80,992	1,10,58,643				
Net Operating Cash Flow Per Unit (NOCFPU)	(1.53)	(0.11)				
Sd/-	Sd/-					
Chief Executive Officer/Company Secretary	Chairman of Trustee Committee					
Sd/-	Sd/-					
Head of Finance & Accounts	Member-Secretary of Trustee Committee					
“The details of the published Half Yearly financial statements is available www.icbamcl.com.bd ”.						