

ICB AMCL SECOND MUTUAL FUND					
Statement of Financial Position as at December 31, 2018					
Particulars	Amount in Taka				
	31/Dec/2018		30/Jun/2018		
Assets					
Marketable securities -at cost	656,877,048		685,826,446		
Cash at Bank	37,083,357		30,940,868		
Other current assets	7,603,480		4,939,519		
Total Assets	701,563,885		721,706,833		
Equity and Liabilities					
Equity:					
Capital	500,000,000		500,000,000		
Reserve and surplus	67,676,147		83,902,382		
Provision for Marketable Investments	109,295,419		109,295,419		
Total Equity	676,971,566		693,197,801		
Liabilities:					
Current liabilities	24,592,319		28,509,032		
Total Equity and Liabilities	701,563,885		721,706,833		
Net Asset Value (NAV)					
At cost price	13.54		13.86		
At market price	8.59		9.23		
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	11,200,471	17,688,563	4,535,482	3,858,564	
Dividend from investment in shares	6,787,848	7,802,715	5,239,275	5,475,267	
Interest on Bank deposits and Bond	1,112,513	771,960	1,110,285	771,960	
Total income	19,100,832	26,263,238	10,885,042	10,105,791	
EXPENSES					
Management fee	4,066,215	4,710,044	1,958,271	2,323,106	
Trustee fee	250,000	250,000	125,000	125,000	
Custodian fee	213,960	264,360	102,715	129,939	
Annual fees	211,222	264,181	105,611	132,091	
Listing fees	250,000	250,000	125,000	125,000	
Audit fee	8,626	8,625	4,313	4,312	
Other operating expenses	330,977	368,243	249,618	274,821	
Total expenses	5,331,000	6,115,453	2,670,528	3,114,269	
Profit before provision	13,769,832	20,147,785	8,214,514	6,991,522	
Provision for Marketable Investments	-	5,000,000	-	-	
Net profit for the period	13,769,832	15,147,785	8,214,514	6,991,522	
Earnings Per Unit	0.28	0.30	0.17	0.14	
Statement of Changes in Equity for the period July 01, 2018 to December 31, 2018					
Particulars	Share Capital	Dividend equalization Reserve	Provision for Marketable investment	Retained Earnings	Total Equity
Balance as at July 01, 2018	500,000,000	18,109,300	109,295,419	65,793,082	693,197,801
Last year dividend	-	-	-	(30,000,000)	(30,000,000)
Last year adjustment	-	-	-	3,933	3,933
Net profit after tax	-	-	-	13,769,832	13,769,832
Balance as at December 31, 2018	500,000,000	18,109,300	109,295,419	49,566,847	676,971,566
Balance as at July 01, 2017	500,000,000	18,109,300	104,229,927	64,880,881	687,220,108
Provision for Marketable Investments	-	-	5,000,000	-	5,000,000
Last year dividend	-	-	-	(30,000,000)	(30,000,000)
Last year adjustment	-	-	-	4,086	4,086
Net profit after tax	-	-	-	15,147,785	15,147,785
Balance as at December 31, 2017	500,000,000	18,109,300	109,229,927	50,032,752	677,371,979
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	3,754,591		5,388,028		
Interest on Bank deposits and Bond	1,545,513		771,960		
Expenses	(9,963,343)		(9,938,102)		
Net cash inflow/(outflow) from operating activities	(4,663,239)		(3,778,114)		
Cash flow from investment activities					
Sales of shares-marketable investment	67,790,432		110,723,152		
Purchase of shares-marketable investment	(27,404,267)		(89,780,258)		
Share application money deposited	(17,400,000)		(3,500,000)		
Shares application money refunded	17,100,000		11,500,000		
Net cash inflow/(outflow) from investment activities	40,086,165		28,942,894		
Cash flow from financing activities					
Other liabilities (Share money deposit and others)	-		(198,955)		
Dividend paid	(29,280,437)		(29,407,118)		
Net cash inflow/(outflow) from financing activities	(29,280,437)		(29,606,073)		
Net cash flow increase/(decrease)	6,142,489		(4,441,293)		
Cash equivalent at beginning of the year	30,940,868		36,934,318		
Cash equivalent at end of the year	37,083,357		32,493,025		
Net Operating Cash Flow Per Unit (NOCFPU)	(0.09)		(0.08)		
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 ”.					