

ICB AMCL 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	8,99,12,06,726	8,86,19,44,766				
Cash at bank	8,08,28,135	41,09,10,244				
Other current assets	7,95,34,210	6,20,24,665				
	9,15,15,69,071	9,33,48,79,675				
Equity and Liabilities						
Equity						
Unit capital	3,51,33,71,000	3,37,93,86,400				
Reserves and surplus	4,63,14,65,286	4,91,25,76,539				
Provision for marketable investment	94,07,93,949	94,07,93,949				
	9,08,56,30,235	9,23,27,56,888				
Current liabilities	6,59,38,836	10,21,22,787				
Total Equity and Liabilities	9,15,15,69,071	9,33,48,79,675				
Net Asset Value (NAV)						
At cost price	258.60	273.21				
At market price	203.49	222.78				
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	13,56,28,684	22,00,55,249	4,40,25,819	6,50,33,278		
Profit on sale of unit certificate	-	3,35,515	-	-		
Dividend from investment in shares	10,39,36,608	12,82,57,202	8,47,09,671	8,51,18,335		
Interest on bank deposits and bonds	57,80,356	60,68,656	57,78,650	60,68,656		
Premium on sale of units	1,16,04,175	1,77,23,980	19,67,080	64,20,975		
Others	1,050	1,600	800	800		
Total income	25,69,50,873	37,24,42,202	13,64,82,020	16,26,42,044		
Expenses						
Management fee	3,72,49,879	4,05,40,606	1,83,56,927	2,04,83,389		
Trustee fee	35,23,344	38,52,417	17,34,871	19,47,517		
Custodian fee	34,81,643	38,20,074	17,14,890	19,14,538		
Annual fee	33,65,404	38,54,488	16,82,702	19,27,244		
Audit fee	11,500	8,625	5,750	4,312		
Commission to agents	4,05,619	5,86,789	61,566	2,17,035		
Other operating expenses	5,01,006	7,60,588	3,63,934	5,72,904		
Total expenses	4,85,38,395	5,34,23,587	2,39,20,640	2,70,66,939		
Net profit for the period	20,84,12,478	31,90,18,615	11,25,61,380	13,55,75,105		
Earnings Per Unit	5.93	9.97	3.21	4.08		
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	3,37,93,86,400	4,20,65,84,145	94,15,784	94,07,93,949	69,65,76,610	9,23,27,56,888
Unit Capital	13,39,84,600	-	-	-	-	13,39,84,600
Unit Premium reserve	-	15,25,40,116	-	-	-	15,25,40,116
Last year dividend	-	-	-	-	(64,20,83,416)	(64,20,83,416)
Last year adjustment	-	-	-	-	19,569	19,569
Net profit for the period	-	-	-	-	20,84,12,478	20,84,12,478
Balance as at December 31, 2018	3,51,33,71,000	4,35,91,24,261	94,15,784	94,07,93,949	26,29,25,241	9,08,56,30,235
Balance as at July 01, 2017	2,94,16,88,400	3,66,71,67,068	94,15,784	94,07,93,949	69,03,13,378	8,24,93,78,579
Unit Capital	25,81,12,500	-	-	-	-	25,81,12,500
Unit Premium reserve	-	31,36,74,261	-	-	-	31,36,74,261
Last year adjustment	-	-	-	-	(85,490)	(85,490)
Last year dividend	-	-	-	-	(60,30,46,122)	(60,30,46,122)
Net profit for the period	-	-	-	-	31,90,18,615	31,90,18,615
Balance as at December 31, 2017	3,19,98,00,900	3,98,08,41,329	94,15,784	94,07,93,949	40,62,00,381	8,53,70,52,343
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	7,59,64,987	9,76,70,320				
Interest on bank deposits and bonds	1,62,68,120	60,68,656				
Premium income on unit sold	1,16,04,175	1,77,23,980				
Other income	1,050	1,600				
Expenses	(8,88,79,719)	(7,19,95,522)				
Net cash inflow/(outflow) from operating activities	1,49,58,613	4,94,69,034				
Cash flow from investing activities						
Sales of shares-marketable investment	75,75,64,823	1,26,28,81,994				
Purchase of shares-marketable investment	(75,09,23,787)	(1,50,71,33,044)				
Share application money deposited	(1,74,00,000)	(1,65,00,000)				
Share application money refunded	1,71,00,000	1,45,00,000				
Net cash inflow/(outflow) from investing activities	63,41,036	(24,62,51,050)				
Cash flow from financing activities						
Unit capital sold	23,20,83,500	35,44,79,600				
Unit capital surrendered	(9,80,98,900)	(9,63,67,100)				
Premium received on sales	26,53,53,851	43,13,83,749				
Premium refunded on surrender	(11,28,13,735)	(11,77,09,488)				
Dividend paid	(63,79,06,474)	(59,90,51,849)				
Net cash inflow/(outflow) from financing activities	(35,13,81,758)	(2,72,65,088)				
Net cash flow increase/(decrease)	(33,00,82,109)	(22,40,47,104)				
Cash equivalent at beginning of the year	41,09,10,244	43,12,67,895				
Cash equivalent at end of the year	8,08,28,135	20,72,20,791				
Net Operating Cash Flow Per Unit (NOCFPU)	0.43	1.55				
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”.						