

SECOND ICB UNIT FUND							
Statement of Financial Position							
as at June 30, 2019							
Particulars	Amount in Taka						
	30-Jun-2019		31-Dec-2018				
Assets							
Marketable investment (at market)	13,71,72,945		14,37,17,176				
Cash & cash equivalents	2,27,08,658		2,32,95,885				
Other current assets	22,51,324		49,58,163				
Deferred revenue expenditure	8,48,610		9,69,840				
Total Assets	16,29,81,537		17,29,41,064				
Capital and Liabilities							
Unit capital	13,12,73,780		13,10,00,970				
Reserves and surplus	1,65,20,304		2,34,64,808				
Reserve for Future Diminution of Overpriced Securities	(2,84,81,188)		(2,03,59,595)				
Provision for Marketable investment	1,75,00,000		1,35,00,000				
Current liabilities	2,61,68,641		2,53,34,881				
Total Capital and Liabilities	16,29,81,537		17,29,41,064				
Net Asset Value (NAV)							
At cost price	12.59		12.82				
At market price	10.42		11.27				
Statement of Profit or Loss and Other Comprehensive Income							
for the period January 01, 2019 to June 30, 2019							
Particulars	Amount in Taka		Amount in Taka				
	01/Jan/2019 to 30-Jun-2019	01/Jan/2018 to 30-Jun-2018	April 01, 2019 June 30, 2019	April 01, 2018 June 30, 2018			
Income							
Profit on sale of investments	96,72,774	99,57,169	17,27,557	66,34,073			
Dividend from investment in shares	14,13,401	17,07,931	9,49,511	12,74,303			
Premium on sale of units	59,210	3,467	3,600	750			
Interest on Bank deposits & Bonds	11,07,985	9,40,425	10,99,351	9,40,425			
Total Income	1,22,53,370	1,26,08,992	37,80,019	88,49,551			
Expenses							
Management fee	15,29,237	14,67,310	7,29,949	7,07,154			
Trustee fee	70,263	67,167	33,381	32,241			
Custodian fee	68,868	66,472	33,869	30,977			
Annual fee	67,367	64,380	32,689	32,190			
Audit fee	43,126	14,375	35,938	7,187			
Other expenses	2,09,759	2,78,246	1,58,985	1,69,892			
Preliminary expenses written off	1,21,230	1,21,230	60,615	60,615			
Total Expenses	21,09,850	20,79,180	10,85,426	10,40,256			
Profit before provision	1,01,43,520	1,05,29,812	26,94,593	78,09,295			
Provision against marketable investment	40,00,000	20,00,000	-	20,00,000			
Net Profit for the period	61,43,520	85,29,812	26,94,593	58,09,295			
Earnings Per Unit	0.47	0.72	0.21	0.49			
Statement of Changes in Equity							
for the period January 01, 2019 to June 30, 2019							
Particulars	Unit Capital	Unit Premium reserve	Dividend Equalization Fund	Unrealized Gain	Provision for Marketable investment	Retained Earnings	Total Equity
Balance as at January 01, 2019	13,10,00,970	19,24,837	25,00,000	(2,03,59,595)	1,35,00,000	1,90,39,971	14,76,06,183
Unit Capital	2,72,810	-			-	-	2,72,810
Unit premium reserve	-	11,524			-	-	11,524
Last year dividend						(1,31,00,097)	(1,31,00,097)
Adjustment of unrealized gain/(loss)				(81,21,593)			(81,21,593)
Provision for Marketable investment	-	-			40,00,000	-	40,00,000
Last year adjustment	-	-			-	549	549
Net profit after tax	-	-			-	61,43,520	61,43,520
Balance as at June 30, 2019	13,12,73,780	19,36,361	25,00,000	(2,84,81,188)	1,75,00,000	1,20,83,943	13,68,12,896
Balance as at January 01, 2018	12,19,80,940	11,09,032	-	55,34,443	85,00,000	1,82,56,218	15,53,80,633
Unit Capital	(36,29,190)	-			-	-	(36,29,190)
Unit premium reserve	-	(2,54,549)			-	-	(2,54,549)
Dividend Equalization Fund			25,00,000			(25,00,000)	-
Adjustment of unrealized gain/(loss)				(2,02,58,552)			(2,02,58,552)
Last year dividend						(1,21,98,094)	(1,21,98,094)
Provision for Marketable investment	-	-			20,00,000	-	20,00,000
Last year adjustment	-	-			-	5,634	5,634
Net profit after tax	-	-			-	85,29,812	85,29,812
Balance as at June 30, 2018	11,83,51,750	8,54,483	25,00,000	(1,47,24,109)	1,05,00,000	1,20,93,570	12,95,75,694
Statement of Cash Flows							
for the period January 01, 2019 to June 30, 2019							
Particulars	Amount in Taka						
	01/Jan/2019 to 30-Jun-2019		01/Jan/2018 to 30-Jun-2018				
Cash flow from operating activities							
Dividend from investment in shares			20,76,742		14,55,010		
Interest on bank deposits & Bonds			6,51,483		-		
Premium income on unit sold			59,210		2,717		
Expenses			(34,51,504)		(34,64,815)		
Net cash inflow/(outflow) from operating activities			(6,64,069)		(20,07,088)		
Cash flow from investment activities							
Purchase of shares-marketable investment			(6,90,07,068)		(1,42,86,976)		
Sale of shares-marketable investment			7,71,02,480		1,24,54,884		
Share application money deposited			(95,00,000)		(65,00,000)		
Share application money refunded			1,20,00,000		35,00,000		
Net cash in flow/(outflow) from investment activities			1,05,95,412		(48,32,092)		
Cash flow from financing activities							
Unit capital sold			19,73,670		90,550		
Unit capital surrendered			(17,00,860)		(24,27,560)		
Premium received on sales			1,30,584		5,833		
Premium refunded on surrender			(1,19,060)		(1,69,930)		
Dividend paid			(1,08,02,904)		(74,71,005)		
Net cash in flow/(outflow) from financing activities			(1,05,18,570)		(99,72,112)		
Increase/(Decrease) in cash			(5,87,227)		(1,68,11,292)		
Cash & cash equivalent at beginning of the period			2,32,95,885		2,85,38,375		
Cash & cash equivalent at end of the period			2,27,08,658		1,17,27,083		
Net Operating Cash Flow Per Unit (NOCFPU)			(0.05)		(0.17)		
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 can be available in the website of the company. The address of the website is www.icbamcl.com.bd".							