

THIRD 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		31,60,68,605	34,36,10,270				
Cash & cash equivalents		4,47,64,979	3,85,50,110				
Other current assets		3,66,212	59,02,735				
Deferred revenue expenditure		20,73,461	23,69,671				
Total Assets		36,32,73,257	39,04,32,786				
Capital and Liabilities							
Unit capital		30,35,69,990	30,49,16,250				
Reserves and surplus		3,57,44,039	5,10,84,652				
Provision for Marketable investment		2,70,00,000	2,50,00,000				
Reserve for Future Diminution of Overpriced Securities		(3,90,59,066)	(2,64,02,618)				
Current liabilities		3,60,18,294	3,58,34,502				
Total Capital and Liabilities		36,32,73,257	39,04,32,786				
Net Asset Value (NAV)							
At cost price		12.07	12.50				
At market price		10.78	11.63				
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 1, 2019 June 30, 2019	April 1, 2018 June 30, 2018			
Income							
Profit on sale of investments	1,66,18,751	1,36,34,143	44,85,389	39,59,886			
Dividend from investment in shares	33,00,792	31,65,959	24,27,099	19,25,960			
Premium on sale of units	36,391	15,935	3,599	750			
Interest on Bank deposits & Bonds	16,30,728	22,63,263	16,15,647	21,16,641			
Total Income	2,15,86,662	1,90,79,300	85,31,734	80,03,237			
Expenses							
Management fee	32,41,061	34,85,182	15,50,564	16,98,881			
Trustee fee	1,68,027	1,82,756	79,985	88,327			
Custodian fee	1,54,636	1,61,791	75,392	81,082			
Annual fee	1,61,120	1,75,045	78,013	86,315			
Audit fee	43,126	14,375	35,938	7,187			
Other expenses	2,26,837	2,64,302	1,65,338	1,24,680			
Preliminary expenses written off	2,96,210	2,96,210	1,48,105	1,48,105			
Total Expenses	42,91,017	45,79,661	21,33,335	22,34,577			
Profit before provision	1,72,95,645	1,44,99,639	63,98,399	57,68,660			
Provision against marketable investment	20,00,000	-	-	-			
Net Profit for the period	1,52,95,645	1,44,99,639	63,98,399	57,68,660			
Earnings Per Unit	0.50	0.48	0.21	0.19			
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	30,49,16,250	24,99,996	1,00,00,000	(2,64,02,618)	2,50,00,000	3,85,84,656	35,45,98,284
Unit Capital	(13,46,260)	-	-		-	-	(13,46,260)
Unit premium reserve	-	(1,45,106)	-		-	-	(1,45,106)
Provision for Marketable investment	-	-	-		20,00,000	-	20,00,000
Adjustment of unralized gain/(loss)				(1,26,56,448)			(1,26,56,448)
Last year dividend	-	-	-		-	(3,04,91,625)	(3,04,91,625)
Last year adjustment	-	-	-		-	473	473
Net profit after tax	-	-	-		-	1,52,95,645	1,52,95,645
Balance as at June 30, 2019	30,35,69,990	23,54,890	1,00,00,000	(3,90,59,066)	2,70,00,000	2,33,89,149	32,72,54,963
Balance as at January 01, 2018	31,06,84,590	31,97,544	-	3,08,82,615	2,00,00,000	4,77,68,800	41,25,33,549
Unit Capital	(88,72,850)	-			-	-	(88,72,850)
Unit premium reserve	-	(11,58,253)			-	-	(11,58,253)
Adjustment of unralized gain/(loss)				(3,34,82,910)			(3,34,82,910)
Dividend Equalization Fund	-	-	1,00,00,000		-	(1,00,00,000)	-
Last year dividend						(3,10,68,459)	(3,10,68,459)
Last year adjustment	-	-			-	(29,244)	(29,244)
Net profit after tax	-	-			-	1,44,99,639	1,44,99,639
Balance as at June 30, 2018	30,18,11,740	20,39,291	1,00,00,000	(26,00,295)	2,00,00,000	2,11,70,736	35,24,21,472
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	67,03,527	48,82,123					
Interest on bank deposits	12,64,516	21,07,597					
Premium income on unit sold	36,391	15,935					
Expenses	(79,78,090)	(88,04,498)					
Net cash inflow/(outflow) from operating activities	26,344	(17,98,843)					
Cash flow from investment activities							
Purchase of shares-marketable investment	(11,68,52,299)	(8,48,60,686)					
Sale of shares-marketable investment	14,83,56,268	7,75,31,619					
Share application money deposited	(95,00,000)	(1,17,00,000)					
Share application money refunded	1,20,00,000	95,00,000					
Net cash in flow/(outflow) from investment activities	3,40,03,969	(95,29,067)					
Cash flow from financing activities							
Unit capital sold	12,13,050	5,31,170					
Unit capital surrendered	(25,59,310)	(94,04,020)					
Premium received on sales	1,10,825	64,270					
Premium refunded on surrender	(2,55,931)	(12,22,523)					
Dividend paid	(2,63,24,078)	(2,59,38,882)					
Net cash in flow/(outflow) from financing activities	(2,78,15,444)	(3,59,69,985)					
Increase/(Decrease) in cash	62,14,869	(4,72,97,895)					
Cash & cash equivalent at beginning of the period	3,85,50,110	8,24,55,457					
Cash & cash equivalent at end of the period	4,47,64,979	3,51,57,562					
Net Operating Cash Flow Per Unit (NOCFPU)	0.0009	(0.06)					
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".							