FIFTH 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	37,10,10,205	39,14,30,574
Cash & cash equivalents	2,73,37,591	3,56,13,883
Other current assets	13,74,795	61,06,847
Deferred revenue expenditure	21,52,847	24,60,397
Total Assets	**40,18,75,438**	**43,56,11,701**
Capital and Liabilities		
Unit capital	34,13,56,500	34,53,59,860
Reserves and surplus	3,63,09,142	5,92,48,937
Provision for Marketable investment	2,70,00,000	2,70,00,000
Reserve for Future Diminution of Overpriced Securities	(4,40,29,970)	(3,66,55,797)
Current liabilities	4,12,39,766	4,06,58,701
Total Capital and Liabilities	**40,18,75,438**	**43,56,11,701**
Net Asset Value (NAV)		
At cost price	**11.85**	**12.50**
At market price	**10.56**	**11.44**

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	1,06,26,156	2,70,55,336	20,44,903	1,12,27,358
Dividend from investment in shares	43,53,770	48,66,244	25,50,470	26,45,560
Premium on sale of units	42,478	54,125	1,500	20,012
Interest on Bank deposits & bonds	15,47,566	13,43,280	15,30,742	13,43,280
Total Income	**1,65,69,970**	**3,33,18,985**	**61,27,615**	**1,52,36,210**
Expenses				
Management fee	35,28,015	38,95,227	16,98,596	18,92,007
Trusteeship fee	1,85,612	2,10,093	88,308	1,01,203
Custodian fee	1,84,585	2,10,855	88,823	1,01,476
Annual fee	1,78,044	1,93,608	85,778	98,718
Audit fee	43,126	14,375	35,938	7,187
Unit sales commission	74	6,492	-	-
Other expenses	2,14,034	2,64,158	1,61,753	1,98,880
Preliminary expenses written off	3,07,550	3,07,550	1,53,775	1,53,775
Total Expenses	**46,41,040**	**51,02,358**	**23,12,971**	**25,53,246**
Profit before provision	**1,19,28,930**	**2,82,16,627**	**38,14,644**	**1,26,82,964**
Provision against marketable investment	-	50,00,000	-	50,00,000
Net Profit for the period	**1,19,28,930**	**2,32,16,627**	**38,14,644**	**76,82,964**
Earnings Per Unit	**0.35**	**0.66**	**0.11**	**0.23**

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	**34,53,59,860**	**7,43,750**	**1,00,00,000**	**(3,66,55,797)**	**2,70,00,000**	**4,85,05,187**	**39,49,53,000**
Unit Capital	(40,03,360)	-	-		-	-	(40,03,360)
Unit premium reserve	-	(3,33,928)	-		-	-	(3,33,928)
Adjustment of unrealized gain/(loss)				(73,74,173)			(73,74,173)
Last year dividend			-			(3,45,35,986)	(3,45,35,986)
Last year adjustment	-	-	-		-	1,190	1,190
Net profit after tax	-	-	-		-	1,19,28,930	1,19,28,930
Balance as at June 30, 2019	**34,13,56,500**	**4,09,822**	**1,00,00,000**	**(4,40,29,970)**	**2,70,00,000**	**2,58,99,321**	**36,06,35,673**
Balance as at January 01, 2018	**36,39,95,710**	**26,61,191**	**-**	**2,97,29,274**	**2,00,00,000**	**5,94,91,398**	**47,58,77,573**
Unit Capital	(1,26,41,440)	-			-	-	(1,26,41,440)
Unit premium reserve	-	(12,75,515)			-	-	(12,75,515)
Adjustment of unrealized gain/(loss)				(5,42,46,938)			(5,42,46,938)
Dividend Equalization Fund			1,00,00,000			(1,00,00,000)	-
Provision for Marketable investment	-	-			50,00,000	-	50,00,000
Last year dividend						(3,63,99,571)	(3,63,99,571)
Last year adjustment	-	-			-	(22,655)	(22,655)
Net profit after tax	-	-			-	2,32,16,627	2,32,16,627
Balance as at June 30, 2018	**35,13,54,270**	**13,85,676**	**1,00,00,000**	**(2,45,17,664)**	**2,50,00,000**	**3,62,85,799**	**39,95,08,081**

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	74,06,642	54,10,000
Interest on bank deposits & bonds	7,26,746	5,56,519
Premium income on unit sold	42,478	54,125
Expenses	(88,73,064)	(99,32,423)
Net cash inflow/(outflow) from operating activities	**(6,97,198)**	**(39,11,779)**
Cash flow from investment activities		
Purchase of shares-marketable investment	(1,65,61,845)	(8,16,62,301)
Sale of shares-marketable investment	4,02,34,197	13,21,56,533
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	**2,61,72,352**	**4,82,94,232**
Cash flow from financing activities		
Unit capital sold	14,15,930	18,04,160
Unit capital surrendered	(54,19,290)	(1,44,45,600)
Premium received on sales	99,615	1,69,045
Premium refunded on surrender	(4,33,543)	(14,44,560)
Dividend paid	(2,94,14,158)	(3,04,85,235)
Net cash in flow/(outflow) from financing activities	**(3,37,51,446)**	**(4,44,02,190)**
Increase/(Decrease) in cash	**(82,76,292)**	**(19,737)**
Cash & cash equivalent at beginning of the period	3,56,13,883	2,68,27,575
Cash & cash equivalent at end of the period	**2,73,37,591**	**2,68,07,838**
Net Operating Cash Flow Per Unit (NOCFPU)	**(0.02)**	**(0.11)**

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”.