IFIL ISLAMIC MUTUAL FUND-1

Statement of Financial Position
as at December 31, 2018

Particulars	Amount in Taka	
	31/Dec/2018	30/Jun/2018
Assets		
Marketable securities -at cost	1,108,690,505	1,182,353,858
Cash at bank	27,172,531	22,903,445
Other current assets	15,518,295	13,339,250
Total Assets	**1,151,381,331**	**1,218,596,553**
Equity and Liabilities		
Equity:		
Capital	1,000,000,000	1,000,000,000
Reserve and surplus	64,761,874	127,086,777
Provisions	62,353,748	64,012,209
Total Equity	**1,127,115,622**	**1,191,098,986**
Liabilities:		
Current liabilities	24,265,709	27,497,567
Total Equity and Liabilities	**1,151,381,331**	**1,218,596,553**
Net Asset Value (NAV)		
At cost price	**11.27**	**11.91**
At market price	**8.44**	**9.38**

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	21,481,425	41,142,760	4,924,236	16,104,984
Dividend from investment in shares	15,810,860	21,359,569	14,898,360	14,611,346
Profit on Bank deposits and Bond	300,442	478,378	254,942	478,378
Total income	**37,592,727**	**62,980,707**	**20,077,538**	**31,194,708**
EXPENSES				
Management fee	6,385,963	7,155,873	3,071,660	3,495,958
Trustee fee	500,000	500,000	250,000	250,000
Custodian fee	420,498	504,455	201,917	245,637
Annual fee	412,432	503,712	206,216	251,856
Listing fee	500,000	500,000	250,000	250,000
Audit fee	8,625	8,625	4,312	4,312
Shariah advisory board fee	78,200	87,400	-	59,800
Other operating expenses	383,695	526,393	290,489	426,601
Total expenses	**8,689,413**	**9,786,458**	**4,274,594**	**4,984,164**
Profit before provision	**28,903,314**	**53,194,249**	**15,802,944**	**26,210,544**
Provision for Interest against dividend	1,200,000	500,000	1,200,000	500,000
Provision for Marketable Investments	-	7,500,000	-	-
Net profit for the period	**27,703,314**	**45,194,249**	**14,602,944**	**25,710,544**
Earnings Per Unit	**0.28**	**0.45**	**0.15**	**0.26**

Statement of Changes in Equity
for the period July 01, 2018 to December 31, 2018

Particulars	Share Capital	Provisions	Retained Earnings	Dividend equalization Reserve	Total Equity
Balance as at July 01, 2018	**1,000,000,000**	**64,012,209**	**112,832,949**	**14,253,828**	**1,191,098,986**
Last year dividend	-	-	(90,000,000)	-	(90,000,000)
Provisions	-	(1,658,461)	-	-	(1,658,461)
Prior year adjusted	-	-	(28,217)	-	(28,217)
Net profit for the period	-	-	27,703,314	-	27,703,314
Balance as at December 31, 2018	**1,000,000,000**	**62,353,748**	**50,508,046**	**14,253,828**	**1,127,115,622**
Balance as at July 01, 2017	**1,000,000,000**	**56,082,216**	**106,667,915**	**14,253,828**	**1,177,003,959**
Last year dividend	-	-	(90,000,000)	-	(90,000,000)
Provisions	-	5,790,547	-	-	5,790,547
Prior year adjusted		-	(35,801)	-	(35,801)
Net profit for the period	-	-	45,194,249	-	45,194,249
Balance as at December 31, 2017	**1,000,000,000**	**61,872,763**	**61,826,363**	**14,253,828**	**1,137,952,954**

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	7,035,857	12,580,900
Profit received	7,196,400	478,378
Expenses	(18,235,419)	(17,656,609)
Net cash inflow/(outflow) from operating activities	**(4,003,162)**	**(4,597,331)**
Cash flow from investment activities		
Purchase of shares-marketable investment	(55,028,555)	(148,326,732)
Sales of shares-marketable investment	152,152,512	202,225,140
Share application (IPO) money deposited	(17,400,000)	(5,500,000)
Shares application money refunded	17,100,000	13,500,000
Net cash inflow/(outflow) from investment activities	**96,823,957**	**61,898,408**
Cash flow from financing activities		
Dividend paid	(88,551,709)	(88,414,113)
Net cash inflow/(outflow) from financing activities	**(88,551,709)**	**(88,414,113)**
Increase/(Decrease) in cash	**4,269,086**	**(31,113,036)**
Cash equivalent at beginning of the year	22,903,445	59,464,603
Cash equivalent at end of the year	**27,172,531**	**28,351,567**
Net Operating Cash Flow Per Unit (NOCFPU)	**(0.04)**	**(0.05)**

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".