

3rd Quarter Financial Statement (Un-Audited)
of
CAPM IBBL Islamic Mutual Fund
For the period from 01 July 2019 to 31 March 2020

CAPM IBBL ISLAMIC MUTUAL FUND**Statement of Financial Position**

as at 31 March 2020

	NOTES	Amount in Taka	
		31.03.2020	30.06.19
ASSETS			
Investments	1	321,798,052	432,191,132
Advance and prepayments	2	13,106,875	3,660,314
Accounts Receivables	3	3,857,574	4,474,180
Cash and cash equivalents	4	261,357,549	314,712,176
TOTAL ASSETS (A)		600,120,049	755,037,803
LIABILITIES			
Accounts Payables	5	2,992,090	32,426,987
TOTAL LIABILITIES (B)		2,992,090	32,426,987
NET ASSETS (A-B)		597,127,959	722,610,815
OWNERS' EQUITY			
Unit Capital	6	668,535,000	668,535,000
Reserve Pre-Operating Income		3,107,984	3,107,984
Investment diminution reserve	7	(49,867,274)	(13,598,436)
Retained earnings	8	(24,647,750)	64,566,267
		597,127,959	722,610,815
Net Asset Value (NAV) per unit:			
At cost	9	10.80	11.32
At market price	10	8.93	10.81

These financial statements should be read in conjunction with annexed notes


MD & CEO
Asset Manager
Compliance Officer
Asset Manager
Chairman
Trustee
Member
Trustee

CAPM IBBL ISLAMIC MUTUAL FUND
Statement of Profit or Loss and Other Comprehensive Income
for the period from 01 July 2019 to 31 March 2020

PARTICULERS	NOTES	Amount in Taka	
		01.07.19 to 31.03.20	01.07.18 to 31.03.19
INCOME			
Profit income	11	17,987,376	19,348,860
Net gain on sale of marketable securities	12	2,146,213	38,698,328
Dividend income	13	9,978,939	7,858,523
Total		30,112,528	65,905,711
EXPENSES			
Management fee		7,828,073	8,300,566
Annul Fees		571,442	626,125
Trustee fee		772,809	-
BSEC annual fee		502,315	-
Custodian fee		646,587	675,898
CDBL& BO charges		121,979	203,168
Brokerage fee		561,011	1,256,516
Bank charges and excise duty		132,472	47,798
Advertisement & Publicity expenses		251,800	393,190
Bidding Fees(Book-Building)		13,000	42,000
Other Operating Expenses		39,000	52,000
Total Expenses		11,440,488	11,597,260
Net Profit		18,672,040	54,308,451
Other Comprehensive Income			
Gain/(loss) on Marketable Securities (Unrealized)	7	(54,403,257)	(2,390,549)
Total Comprehensive Income for the Period		(35,731,217)	51,917,902
EPU after Considering Provision	14	(0.53)	0.78

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Chairman
Trustee


Compliance Officer
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CAPM IBBL ISLAMIC MUTUAL FUND
Statement of Profit or Loss and Other Comprehensive Income
for the period from 01 January 2020 to 31 March 2020

PARTICULARS	NOTES	Amount in Taka	
		01.01.20 to 31.03.20	01.01.19 to 31.03.19
INCOME			
Profit income		5,844,329	5,841,752
Net gain on sale of marketable securities		1,042,481	4,734,351
Dividend income		1,765,676	2,739,409
Total		8,652,486	13,315,513
EXPENSES			
Management fee		2,523,804	2,825,942
Annul Fees		181,912	289,110
Trustee fee		230,801	-
BSEC annual fee		166,220	-
Custodian fee		205,760	218,882
CDBL& BO charges		22,301	61,688
Brokerage fee		88,101	-
Bank charges and excise duty		51,830	1,961
Advertisement & Publicity expenses		65,800	56,200
Bidding Fees(Book-Building)		10,000	9,000
Registration Fees(Book-Building)		-	550,097
Other Operating Expenses		13,000	26,000
Total Expenses		3,559,529	4,038,880
Net Profit		5,092,957	9,276,633
Other Comprehensive Income			
Gain/(loss) on Marketable Securities (Unrealized)		(14,061,004)	2,390,549
Total Comprehensive Income for the Period		(8,968,046)	6,886,084
EPU after Considering Provision		(0.13)	0.10

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CAPM IBBL ISLAMIC MUTUAL FUND
Statement of Changes in Shareholder's Equity
for the period from 01 July 2019 to 31 March 2020

Particulars	Amount in Taka				
	Unit Capital	Reserve Pre-Operating Income	Investment Diminution Reserve	Retained Earnings	Total Equity
Opening Balance 01 July 2019	668,535,000	3,107,984	(13,598,436)	64,566,267	722,610,816
Net profit for the period	-	-	-	(35,731,217)	(35,731,216)
Investment Diminution Resurve	-	-	(36,268,838)	-	(36,268,837)
Dividend paid				(53,482,800)	(53,482,799)
Balance as at 31 March 2020	668,535,000	3,107,984	(49,867,274)	(24,647,750)	597,127,959
Opening Balance 01 July 2018	668,535,000	3,107,984		(1,238,812)	670,404,172
Investment Diminution Resurve			-	(2,390,549)	(2,390,549)
Net profit for the period	-	-	-	51,917,902	51,917,902
Balance as at 31 March 2019	668,535,000	3,107,984	-	48,288,541	719,931,525


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CAPM IBBL ISLAMIC MUTUAL FUND
Statement of Cash Flows
For the period from July 01 2019 to 31 March 2020

Particulars	Amount in TK	Amount in TK
	July 01,2019 to March 31,2020	July 01,2018 to March 31,2019
A.Cash flows from operating activities		
Profit income realized in cash	17,390,421	15,905,761
Dividend Income	10,186,517	4,879,704
Gain on sale of investment	2,146,212	4,243,073
Advance & Prepayments	(1,778,146)	-
Payment made for expenses	(11,934,871)	(15,336,792)
Net cash from operating activities	16,010,132	9,691,747
B.Cash flows from investing activities		
Acquisition of shares from secondary market	(282,758,775)	(662,753,095)
Investment in IPO	(13,577,340)	(30,600,975)
Investment returned from IPO	1,387,320	20,396,080
Proceeds from sale of shares in secondary market	278,804,309	569,261,510
Net cash used in investing activities	(16,144,486)	(103,696,480)
C.Cash flows from financing activities		
Dividend paid	(53,220,274)	-
Net cash used in financing activities	(53,220,274)	0
Net cash flows (A+B+C)	(53,354,627)	(94,004,734)
Cash and cash equivalents at the beginning of the period	314,712,176	423,310,794
Cash and cash equivalents at the end of the year	261,357,549	329,306,060
Net operating cash flows	16,010,132	9,691,747
Number of outstanding units	66,853,500	66,853,500
Net operating cash flows per unit	0.24	0.14


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CAPM IBBL Islamic Mutual Fund
Notes to financial statements
for the period from July 01 , 2019 to March 31, 2020

	Amount in TK	Amount in TK
	31.03.20	30.06.19
1.00 Investments		
Investment in marketable securities - at market	321,798,052	432,191,132
	321,798,052	432,191,132
2.00 Advance, Deposit & Prepayments		
Advance IPO Share Application	11,476,000	1,961,020
Advance Payment for CDBL	500,000	500,000
Advance Annual Fee to DSE & CSE	650,220	484,049
Advance Annual Fee for CDBL	90,940	54,016
Advance Annual Fee for Trustee	230,801	
Annual Fee to BSEC	158,914	661,229
	13,106,875	3,660,314
3.00 Other receivables		
Receivable from Broker House	-	1,005,984
	-	1,005,984
Profit Receivable (Provisional):		
Mudaraba Short Notice Deposit (MSND)	653,192	-
Mudaraba Term Deposit Receipt (MTDR)	2,295,824	2,352,061
	2,949,016	2,352,061
Cash Dividend Receivable		
GP	327,092.00	-
SINGERBD	381,465.70	-
ISLAMIINS	-	1,116,135
NAVANACNG	200,000	-
	908,558	1,116,135
	3,857,574	4,474,180
4.00 Cash and cash equivalents		
Cash at bank - MSND Account with:		
Shahjalal Islami Bank Ltd. (Uttara Ladies branch)	679,190	1,528,612
Union Bank Ltd. (Banani branch-Dividend)	368,570	-
Union Bank Ltd. (Banani branch)	60,309,789	98,183,564
Mudaraba Term Deposit Receipt (MTDR) Note No. 4.01	200,000,000	215,000,000
	261,357,549	314,712,176
4.01 Mudaraba Term Deposit Receipt (MTDR):		
Union Bank Ltd. (Atibazar branch)	60,000,000	50,000,000
Union Bank Ltd. (Banani branch)	50,000,000	65,000,000
Union Bank Ltd. (Mirpur branch)	10,000,000	-
Social Islami Bank Ltd. (Mohammadpur branch)	30,000,000	30,000,000
Social Islami Bank Ltd. (New Eskaton branch)	30,000,000	30,000,000
Shahjalal Bank Ltd. (Uttara Ladies branch)	-	40,000,000
Al-Arafah Islami Bank Limited (Banani branch)	20,000,000	-
	200,000,000	215,000,000

	Amount in TK	Amount in TK
	31.03.20	30.06.19
5.00 Accounts payable		
Management fee Payable	2,523,804	5,606,524
Custodian fee Payable	205,760	-
Payable to Audit Fee	-	25,000
Payable to IPO Application	-	77,340
Payable to Brokerage House	-	26,718,124
Dividend Payable	262,526	-
	2,992,090	32,426,987
6.00 Unit Capital		
66853500 units of Tk 10 each	668,535,000	668,535,000
	668,535,000	668,535,000
7.00 Investment Diminution Reserve		
Investment in marketable securities - at market	321,798,052	432,191,132
Investment in marketable securities - at cost	446,466,237	466,187,222
Total Unrealized Loss	(124,668,186)	(33,996,090)
Provision for Unrealized Loss @ 60%	(74,800,911)	(20,397,654)
Less: Provision made Last year	(20,397,654)	(16,019,201)
Total Unrealized Loss During the period	(54,403,257)	(4,378,452)
8.00 Retained earnings		
Opening Balance	64,566,267	(1,238,812)
Net income during the period	(35,731,217)	65,805,078
Investment Diminution Reserve	-	-
Dividend paid	(53,482,800)	-
	(24,647,750)	64,566,267
Profit & Loss has been adjusted with retained earnings.		
9.00 Net asset value (NAV) per unit at cost		
Total net asset value at cost	721,796,146	756,606,905
Number of units	66,853,500	66,853,500
NAV per unit at cost	10.80	11.32
10.00 Net asset value per unit at market value		
Total net asset value at market price	597,127,960	722,610,816
Number of units	66,853,500	66,853,500
NAV per unit at market price	8.93	10.81
Notes	Particular	
11.00 Profit income		
Profit income from MSND account	2,135,279	2,547,926
Profit income from MTDR account	15,852,097	16,800,934
	17,987,376	19,348,860
12.00 Net gain on sale of marketable securities		
AMANFEED	(175,930)	(78,459)
ADNTEL	652,387	-
ALARABANK	-	365,236
BBSCABLES	(53,408)	573,544
BXPHERMA	-	836,176
BATASHOE	-	1,083,956
BEACONPHAR	2,242,763	-

	Amount in TK	Amount in TK
	31.03.20	30.06.19
CONFIDCEM	(14,480)	2,714,065
COPPERTECH	439,864	-
DOREENPWR	(671,257)	-
FEKDIL	-	601,532
FUWANGFOOD	-	1,381
GENEXIL	343,071	622,794
GHAIL	-	254,224
GHAIL	-	-
GLAXOSMITH	691,785	-
GP	(6,638,999)	-
IFADAUTOS	-	2,044,331
IBNSINA	-	1,926,454
ISLAMIINS	(608,805)	-
IBP	-	773,948
INTRACO	-	562,408
ITC	-	149,987
KPCL	1,247,450	-
KTL	177,388	785,219
LHBL	-	193,559
LINDEBD	2,079,657	326,952
MLDYEING	-	226,480
MARICO	811,746	-
NEWLIN	86,897	-
OIMEX	-	250,800
OLYMPIC	(866,560)	670,901
PDL	-	95,420
PTL	-	706,058
QUEENSOUTH	-	(610,052)
RAHIMTEXT	-	313,180
RINGSHINE	159,170	-
RECKITT BEN	-	5,243,950
SHURWID	-	788,220
SEAPEARL	445,629	-
SHAHJABANK	88,427	9,498,541
SILCOPHL	316,243	-
SILVAPHL	-	736,789
SINGERBD	3,477,721	1,528,223
SPCL	94,452.54	3,757,657
SINOBANGLA	(69,306)	-
SQURPHARMA	(2,443,326)	-
SSSTEEL	333,634	711,797
UNIQUEHRL	-	(200,122)
VFSTDL	-	1,243,178
	2,146,213	38,698,328

13.00 Dividend income

ACMELAB	910,000.00	-
AMANFEED	570,133.75	-
BBSCABLES	33,552.98	356,777
BXPHERMA	-	431,790
BATASHOE	-	604,800
CONFIDCEM	150,000.00	372,168
COPPERTECH	8,337.26	-

	Amount in TK	Amount in TK
	31.03.20	30.06.19
DOREENPOWER	601,291.00	-
ESQUIRENET	162,532.50	-
ETL	180,000.00	-
FUWANGFOOD	35,640.00	-
GENEXIL	87.84	-
INTRACO	-	6,607
GP	1,459,049.00	3,084,145
IBNSINA	227,532.00	-
IBPL	-	14
IFADAUTOS	451,974.00	335,993
KTL	-	15
LINDEBD	-	789,338
MARICO	2,310,550	-
NAVANACNG	200,000.00	240,000
NEWLINE	5,855.17	-
OLYMPIC	480,010.00	-
QUASEMIND	72,055	22
QUEENSOUTH	498,286.25	364,136
RENATA	314,450.09	259,271
RUNNERAUTO	12,931.78	-
SEAPEARL	21.76	-
SILCOPHL	3,820.37	-
SINOBANGLA	131,378.00	-
SPCL	434,150.27	-
SQURPHARMA	343,834.91	268,845
SINGERBD	381,465.70	-
UNIQUEHRL	-	734,547
VFSTD	-	10,135
	9,978,939	7,858,523

14.00 Earnings per unit

Net profit for the period (A)	(35,731,217)	51,917,902
Number of units (B)	66,853,500	66,853,500
Earnings per unit (A+B)	(0.53)	0.78