


Financial Statement
of
CAPM IBBL Islamic Mutual Fund
For the period from 01 July 2022 to 30 September 2022

CAPM IBBL Islamic Mutual Fund
Statement of Financial Position
as at 30 September 2022


Particulars	Notes	Amount in Taka	
		30-September-2022	30-June-2022
ASSETS			
Investments	6	678,621,454	676,152,654
Advance, Deposit and prepayments	7	4,829,448	16,696,693
Accounts Receivables	8	9,215,304	4,854,029
Cash and cash equivalents	9	122,834,470	138,248,831
TOTAL ASSETS (A)		815,500,676	835,952,207
LIABILITIES			
Accounts Payables	10	5,054,694	6,759,523
TOTAL LIABILITIES (B)		5,054,694	6,759,523
NET ASSETS (A-B)		810,445,982	829,192,684
OWNERS' EQUITY			
Unit Capital	11	668,535,000	668,535,000
Reserve Pre-Operating Income		3,107,984	3,107,984
Investment diminution reserve	12	114,195,501	85,685,518
Retained earnings	13	24,607,497	71,174,044
		810,445,982	828,502,546
Net Asset Value (NAV) per unit:			
At cost	14	10.41	11.11
At market price	15	12.12	12.39

These financial statements should be read in conjunction with annexed notes


MD & CEO
Asset Manager


Chairman
Trustee


Compliance Officer
Asset Manager

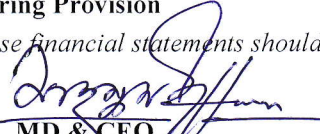

Member
Trustee


Dated: October 30, 2022


CAPM IBBL ISLAMIC MUTUAL FUND
Statement of Profit or Loss and Other Comprehensive Income
for the period from 01 July 2022 to 30 September 2022


PARTICULARS	NOTES	Amount in Taka	
		01 July 2022 to 30 September 2022	01 July 2021 to 30 September 2021
INCOME			
Profit from bank deposits	16	1,984,585	4,210,036
Net gain on sale of marketable securities	17	7,841,433	19,142,132
Dividend income	18	1,384,751	3,042,857
Total		11,210,769	26,395,024
EXPENSES			
Management fee		3,039,146	3,400,673
Annual fees		195,226	196,913
Trustee fee		310,688	300,077
BSEC Annual fee		168,507	168,507
Custodian fee		276,522	276,630
CDBL & BO Charge		24,937	30,135
Brokerage fee		126,305	259,778
Bank charge, TDS and excise duty		52,185	64,302
Audit fee		-	-
Advertisement & publicity expenses		96,000	463,375
Bidding fee (Book-Building)		5,000	-
Other operating expenses		-	-
Total Expenses		4,294,517	5,160,391
Net profit before provision for the period		6,916,253	21,234,633
Provision for unrealized Gain/(Loss) on Marketable securities write back/(made) during the period		-	-
Net profit after provision for the period		6,916,253	21,234,633
Other Comprehensive Income			
Investment diminution reserve	12	28,509,983	108,906,428
Total Comprehensive Income for the period		35,426,236	130,141,061
EPU after Considering Provision	19	0.10	0.32

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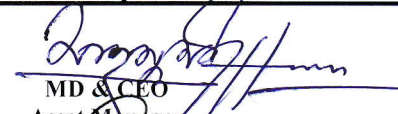

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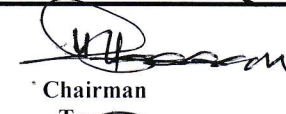
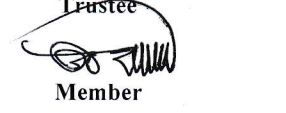
CAPM IBBL Islamic Mutual Fund
Statement of Changes in Shareholder's Equity
for the period from 01 July 2022 to 30 September 2022

Particulars	Unit Capital	Reserve Pre-Operating Income	Investment Diminution Reserve	Amount in Taka	
				Retained Earnings	Total Equity
Opening Balance 01 Jul 2022	668,535,000	3,107,984	85,685,518	71,174,044	828,502,546
Net profit for the period	-	-	-	6,916,253	6,916,253
Dividend paid	-	-	-	(53,482,800)	(53,482,800)
Investment Diminution Reserve	-	-	28,509,983	-	28,509,983
Balance as at 30 Sep 2022	668,535,000	3,107,984	114,195,501	24,607,497	810,445,982

Statement of Changes in Shareholder's Equity
For the period from 01 July 2021 to 30 September 2021

Particulars	Unit Capital	Reserve Pre-Operating Income	Investment Diminution Reserve	Amount in Taka	
				Retained Earnings	Total Equity
Opening Balance 01 Jul 2021	668,535,000	3,107,984	23,094,583	105,468,200	800,205,768
Net profit for the period	-	-	-	21,234,633	21,234,633
Investment Diminution Reserve	-	-	108,906,428	-	108,906,428
Dividend Paid	-	-	-	(90,252,225)	(90,252,225)
Balance as at 30 Sep 2021	668,535,000	3,107,984	132,001,011	36,450,608	840,094,603


MD & CEO
Asset Manager

Compliance Officer
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Dated: October 30, 2022

CAPM IBBL Islamic Mutual Fund
Statement of Cash Flow
for the period from 01 July 2022 to 30 September 2022

PARTICULARS	Amount in Taka	
	01 July 2022 to 30 September 2022	01 July 2021 to 30 September 2021
A Cash flows from operating activities		
Profit income realized	1,862,499	1,427,501
Dividend income received	4,533,249	2,994,233
Gain on sale of investment	-	16,373,930
Advance & Prepayments	(621,377)	(600,154)
Payment made for expenses	(6,346,858)	(6,857,873)
Net cash flows from operating activities	(572,487)	13,337,636
B Cash flows from investing activities		
Acquisition of shares from secondary market	(28,997,313)	(87,585,142)
Investment in IPO Application	(3,187,500)	(26,000,000)
Investment returned from IPO Application	14,729,100	14,594,310
Proceeds from sale of shares in secondary market	55,638,538	96,047,119
Net cash used in investing activities	38,182,825	(2,943,713)
C Cash flows from financing activities		
Dividend paid	(53,024,699)	-
Net cash flows from / (used in) financing activities	(53,024,699)	-
Net cash flows (A+B+C)	(15,414,361)	10,393,923
Cash and cash equivalents at the beginning of the period	138,248,831	284,770,114
Cash and cash equivalents at the end of the Period	122,834,470	295,164,037
Net operating cash flows	(572,487)	13,337,637
Number of outstanding units	66,853,500	66,853,500
Net operating cash flows per unit	(0.01)	0.20


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Dated: October 30, 2022

CAPM IBBL Islamic Mutual Fund
Notes to the Financial Statements
for the period from 01 July 2022 to 30 September 2022

Notes No.	Particulars	Amount in Taka	
		30.09.2022	30.06.2022
6	Investments (Annexure-A)		
	Investment in marketable securities - at market price	678,621,454	676,152,654
		678,621,454	676,152,654
7	Advance, Deposit and Prepayments		
	Advance for IPO share application	3,185,800	15,000,000
	Advance Payment for CDBL	500,000	500,000
	Advance Annual Fee To DSE & CSE	313,205	481,712
	Advance Annual Fee For CDBL	38,044	64,762
	Advance Annual Fee to BSEC	481,712	650,219
	Advance Annual Fee to Trustee	310,688	-
		4,829,448	16,696,693
8	Accounts Receivable		
	Receivable from Brokerage House	7,387,688	-
	Interest/Profit Receivable	1,073,477	951,393
		8,461,165	951,393
	Cash Dividend Receivable		
	Marico Bangladesh Limited	-	1,833,715
	Social Islami Bank Limited	-	2,064,783
	Walton Hightech Industries Limited	750,000	-
	Ring Shine Textiles Limited	4,139	4,139
		754,139	3,902,637
		9,215,304	4,854,029
9	Cash and Cash Equivalent		
	Cash in Hand	-	-
	Cash at Bank-SND account with Note: 9.1	92,834,470	58,248,831
	Mudaraba Term Deposit Receipt (MTDR) Note: 9.2	30,000,000	80,000,000
		122,834,470	138,248,831
9.1	Cash at Bank-SND account with:		
	Shahjalal Islami Bank Ltd. (Uttara Ladies Branch)	-	-
	Union Bank Ltd. (Banani Branch-Dividend)	1,291,399	817,478
	Union Bank Ltd. (Banani Branch)	91,543,071	57,431,353
		92,834,470	58,248,831

CAPM IBBL Islamic Mutual Fund
Notes to the Financial Statements
for the period from 01 July 2022 to 30 September 2022

Notes No.	Particulars	Amount in Taka	
		30.09.2022	30.06.2022
9.2	Mudaraba Term Deposit Receipt (MTDR)		
	Union Bank Ltd. (Atibazar Branch)	30,000,000	80,000,000
		30,000,000	80,000,000
10	Accounts Payable		
	Management fee	3,039,146	6,168,736
	Custodian fee	837,309	560,787
	Audit Fee	30,000	30,000
	Dividend Payable (Note: 10.01)	1,148,239	-
		5,054,694	6,759,523
10.01	Dividend Payable:		
	Year 2018-19	303,684	303,684
	Year 2020-21	386,454	386,454
	Year 2021-22	458,101	-
		1,148,239	690,138
11	Unit Capital (66,853,500 shares @ Tk. 10)	668,535,000	668,535,000
12	Investment Diminution Reserve		
	Investment in marketable securities - at market	678,621,454	676,152,654
	Investment in marketable securities - at cost	564,425,953	(590,467,136)
	Total Unrealized Gain/(Loss)	114,195,501	85,685,518
	Less: Previous year unrealized Gain/(loss)	85,685,518	23,094,583
		28,509,983	62,590,935
	Less: Provision for Unrealized Gain/(Loss) on Marketable Securities Write Back/(Made) During the period	-	-
		28,509,983	62,590,935
13	Retained earnings		
	Opening Balance	71,174,044	105,468,200
	Add: Net Profit during the year	6,916,253	55,958,069
	Less: Dividend Paid	53,482,800	90,252,225
		24,607,497	71,174,044
14	Net Asset Value (NAV) per unit at cost		
	Total net asset value at cost price	696,250,482	742,817,028
	Number of units	66,853,500	66,853,500
	NAV per unit at cost	10.41	11.11
15	Net Asset Value (NAV) per unit at market price		
	Net asset value at market price	810,445,983	828,502,546
	Number of units	66,853,500	66,853,500
	NAV per unit at market price	12.12	12.39

CAPM IBBL Islamic Mutual Fund
Notes to the Financial Statements
for the Period from 01 July 2021 to 30 June 2022

Notes No.	Particulars	Amount in Taka	
		01 July 2022 to 30 September 2022	01 July 2021 to 30 September 2021
16	Profit from bank deposits		
	Profit income from SND/MSND account	687,588	1,455,541
	Excess Profit Income from MTDR	-	52,500
	Profit income from MTDR	1,296,997	2,701,995
		1,984,585	4,210,036
17	Net gain on sale of marketable securities		
	ACHIA SEA FOODS LTD.	1,000,401	-
	AMAN FEED LIMITED	592,106	-
	ADN TELECOM LIMITED	-	8,682
	BANGLADESH SUBMARINE CABLE COMPANY LTD	-	3,837,371
	BARAKA PATENGA POWER LIMITED	-	4,531,250
	BBS CABLES LIMITED	-	108,272
	BEXIMCO PHARMACEUTICALS LTD	-	4,042,755
	BD PAINTS LTD.	445,170	-
	DOREEN POWER GENERATIONS ANS SYSTEMS LTD.	1,822,643	216,465
	EGENERATION LIMITED	-	1,818,551
	GENEX INFOSYS LIMITED	-	521,225
	INDEX AGRO INDUSTRIES LIMITED	4,712,301	582,488
	NAVANA CNG LIMITED	-	(1,006,250)
	OLYMPIC INDUSTRIES LIMITED	-	(388,499)
	QUASEM INDUSTRIES LTD.	-	2,126,331
	QUEEN SOUTH TEXTILE MILLS LIMITED	-	2,391,111
	SEA PEARL BEACH RESORT & SPA LIMITED	-	(855,973)
	SOCIAL ISLAMI BANK LIMITED	(731,187)	-
	SINGER BANGLADESH LIMITED	-	131,534
	SK TRIMS & INDUSTRIES LIMITED	-	(189,680)
	SONALI LIFE INSURANCE COMPANY LTD.	-	1,266,500
		7,841,433	19,142,132
18	Dividend income		
	AMAN FEED LIMITED	-	24
	BERGER PAINTS BANGLADESH LTD.	-	375,000
	GRAMEENPHONE LTD	-	1,409,663
	MARICO BANGLADESH LIMITED	634,748	564,220
	SHAHJALAL ISLAMI BANK LTD.	4	-
	WALTON HI-TECH INDUSTRIES LTD.	750,000	693,950
	Total Dividend Income For the year	1,384,751	3,042,857
19	Earnings per unit		
	Net profit for the year (A)	6,916,253	21,234,633
	Number of units (B)	66,853,500	66,853,500
	Earnings per unit (A÷B)	0.10	0.32