

3rd Quarter Financial Statement (Un-Audited)
of
CAPM IBBL Islamic Mutual Fund
For the period from 01 July 2020 to 31 March 2021

CAPM IBBL ISLAMIC MUTUAL FUND
Statement of Financial Position
as at 31 March 2021

Particulars	Notes	Amount in Taka	
		31-March-2021	30-June-2020
ASSETS			
Investments	1	470,835,436	321,918,738
Advance, Deposit and prepayments	2	16,662,623	11,685,215
Accounts Receivables	3	4,471,554	1,455,590
Cash and cash equivalents	4	241,757,763	271,932,570
TOTAL ASSETS (A)		<u>733,727,375</u>	<u>606,992,113</u>
LIABILITIES			
Accounts Payables	5	3,170,097	5,776,354
TOTAL LIABILITIES (B)		<u>3,170,097</u>	<u>5,776,354</u>
NET ASSETS (A-B)		<u>730,557,278</u>	<u>601,215,759</u>
OWNERS' EQUITY			
Unit Capital	6	668,535,000	668,535,000
Reserve Pre-Operating Income		3,107,984	3,107,984
Investment diminution reserve		-	(49,632,758)
Retained earnings	7	58,914,294	(20,794,466)
		<u>730,557,278</u>	<u>601,215,759</u>
Net Asset Value (NAV) per unit:			
At cost	8	11.46	10.85
At market price	9	10.93	8.99

These financial statements should be read in conjunction with annexed


MD & CEO
Asset Manager


Chairman
Trustee

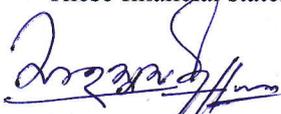

Accounts/ Compliance Officer
Asset Manager


Member
Trustee

CAPM IBBL ISLAMIC MUTUAL FUND
Statement of Profit or Loss and Other Comprehensive Income
for the period from 01 July 2020 to 31 March 2021

PARTICULERS	NOTES	Amount in Taka	
		01 July 2020 to 31 March 2021	01 July 2019 to 31 March 2020
INCOME			
Profit income	10	14,575,438	17,987,376
Net gain on sale of marketable securities	11	26,633,819	2,146,213
Dividend income	12	11,061,546	9,978,939
Total		52,270,803	30,112,528
EXPENSES			
Management fee		8,162,651	7,828,073
Annual fee		577,125	571,442
Trustee fee		719,175	772,809
BSEC Annual fee		510,247	502,315
Custodian fee		692,676	646,587
CDBL & BO Charge		97,050	121,979
Brokerage fee		338,344	561,011
Bank charge, commission and excise duty		174,585	132,472
Advertisement & publicity expenses		201,400	251,800
Bidding fee (Book-Building)		40,000	13,000
Other operating expenses		25,000	39,000
Total Expenses		11,538,253	11,440,488
Net profit before provision for the period		40,732,550	18,672,040
Gain/(loss) on Marketable Securities (Unrealized)		-	-
Provision right back/(Made) During the period	13	38,976,211	-
Net profit after provision for the period		79,708,761	18,672,040
Other Comprehensive Income			
Unrealized Gain/Loss on Marketable Securities (After provision)	14	-	(54,403,257)
Total Comprehensive Income for the period		79,708,761	(35,731,217)
EPU after Considering Provision	15	1.19	(0.53)

These financial statements should be read in conjunction with annexed notes


MD & CEO
Asset Manager


Accounts/ Compliance Officer
Asset Manager

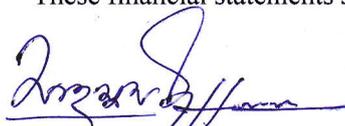

Chairman
Trustee


Member
Trustee

CAPM IBBL ISLAMIC MUTUAL FUND
Statement of Profit or Loss and Other Comprehensive Income
for the period from 01 January 2021 to 31 March 2021

PARTICULERS	NOTES	Amount in Taka	
		01 January 2021 to 31 March 2021	01 January 2020 to 31 March 2020
INCOME			
Profit income		4,364,910	5,844,329
Net gain on sale of marketable securities		9,853,850	1,042,481
Dividend income		2,784,033	1,765,676
Total		17,002,793	8,652,486
EXPENSES			
Management fee		2,623,761	2,523,804
Annual fee		186,820	181,912
Trustee fee		268,263	230,801
BSEC Annual fee		167,599	166,220
Custodian fee		245,740	205,760
CDBL & BO Charge		32,979	22,301
Brokerage fee		50,741	88,101
Bank charge and excise duty		111,230	51,830
Advertisement & publicity expenses		43,600	65,800
Bidding fee (Book-Building)		11,000	10,000
Other operating expenses		-	13,000
Total Expenses		3,741,733	3,559,529
Net profit before provision for the period		13,261,060	5,092,957
Gain/(loss) on Marketable Securities (Unrealized)		-	-
Provision right back/(Made) During the period		(2,046,003)	-
Net profit after provision for the period		11,215,057	5,092,957
Other Comprehensive Income			
Unrealized Gain/Loss on Marketable Securities (After provision)		-	(14,061,004)
Total Comprehensive Income for the period		11,215,057	(8,968,047)
EPU after Considering Provision		0.17	(0.13)

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MD & CEO
Asset Manager


Accounts/ Compliance Officer
Asset Manager


Chairman
Trustee


Member
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CAPM IBBL ISLAMIC MUTUAL FUND
Statement of Changes in Shareholder's Equity
for the period from 01 July 2020 to 31 March 2021

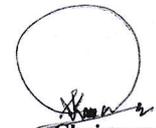
Particulars	Unit Capital	Reserve Pre-Operating Income	Investment Diminution Reserve	Amount in Taka	
				Retained Earnings	Total Equity
Opening Balance 01 July 2020	668,535,000	3,107,984	(49,632,758)	(20,794,466)	601,215,759
Net profit for the Period	-	-	-	79,708,761	79,708,761
Investment Diminution Reserve	-	-	49,632,758	-	49,632,758
Dividend Paid	-	-	-	-	-
Balance as at 31 March 2021	668,535,000	3,107,984	-	58,914,295	730,557,278

for the Period July 01 2019, to March 31, 2020

Particulars	Unit Capital	Reserve Pre-Operating Income	Investment Diminution Reserve	Amount in Taka	
				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 Reserve	-	-	13,598,436	-	13,598,437
Dividend Paid	-	-	-	(53,482,800)	(53,482,799)
Balance as at 31 March 2020	668,535,000	3,107,984	-	(24,647,750)	646,995,234


MD & CEO
Asset Manager


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CAPM IBBL ISLAMIC MUTUAL FUND

Statement of Cash Flows
for the Period from 01 July 2020 to 31 March 2021

PARTICULERS	Amount in Taka	
	01 July 2020 to 31 March 2021	01 July 2019 to 31 March 2020
A Cash flows from operating activities		
Interest income realized	12,952,831	17,390,421
Dividend income received	9,668,189	10,186,517
Gain on sale of investment	26,633,819	2,146,212
Advance & Prepayments	(1,764,954)	(1,778,146)
Payment made for expenses	(12,337,963)	(11,934,871)
Net cash flows from operating activities	35,151,922	16,010,132
B Cash flows from investing activities		
Acquisition of shares from secondary market	(187,154,057)	(282,758,775)
Investment in IPO Application	(85,719,092)	(13,577,340)
Investment returned from IPO Application	65,008,012	1,387,320
Proceeds from sale of shares in secondary market	142,538,408	278,804,309
Net cash used in investing activities	(65,326,729)	(16,144,486)
C Cash flows from financing activities		
Dividend paid	-	(53,220,274)
Net cash flows from / (used in) financing activities	-	(53,220,274)
Net cash flows (A+B+C)	(30,174,807)	(53,354,627)
Cash and cash equivalents at the beginning of the Period	271,932,570	314,712,176
Cash and cash equivalents at the end of the Period	241,757,763	261,357,549
Net operating cash flows	35,151,922	16,010,132
Number of outstanding units	66,853,500	66,853,500
Net operating cash flows per unit	0.53	0.24



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CAPM IBBL ISLAMIC MUTUAL FUND

Notes to the Financial Statements

For the period from 01 January 2021 to 31 March 2021

No.	Particulars	Amount in Taka	
		31.03.2021	30.06.2020
1	Investments (Annexure-A)		
	Investment in marketable securities - at market price	470,835,436	321,918,738
		470,835,436	321,918,738
2	Advance, Deposit and Prepayments		
	Advance for IPO share application	14,995,000	9,976,000
	Advance Payment for CDBL	500,000	500,000
	Advance Annual Fee To DSE & CSE	650,170	483,544
	Advance Annual Fee For CDBL	95,370	64,585
	Advance Annual Fee to BSEC	150,839	661,086
	Advance Annual Fee to Trustee	271,244	
		16,662,623	11,685,215
3	Accounts Receivable		
	Receivable from Brokerage House	-	-
	Interest/Profit Receivable		
	SND/MSND	620,903	-
	MTDR	1,570,574	568,870
		2,191,477	568,870
	Cash Dividend Receivable		
	Aman Feed Limited	456,107	-
	Grameenphone Limited	1,635,209	
	Marico Bangladesh Limited	-	624,220
	Navana CNG Limited	-	200,000
	Reckitt Benckiser(Bd.)Ltd.	-	62,500
	Ring Shine Textiles Limited	4,138	-
	Singer Bangladesh Limited	184,623	-
		2,280,077	886,720
		4,471,554	1,455,590
4	Cash and Cash Equivalent		
	Cash in Hand	-	-
	Cash at Bank-SND account with Note:4.1	71,757,763	71,932,570
	Mudaraba Term Deposit Receipt (MTDR) Note:4.2	170,000,000	200,000,000
		241,757,763	271,932,570
4.1	Cash at Bank-SND account with:		
	Shahjalal Islami Bank Ltd. (Uttara Ladies Branch)	720,812	730,316
	Union Bank Ltd. (Banani Branch-Dividend)	423,375	416,658
	Union Bank Ltd. (Banani Branch)	70,613,576	70,785,596
		71,757,763	71,932,570

CAPM IBBL ISLAMIC MUTUAL FUND

Notes to the Financial Statements

For the period from 01 January 2021 to 31 March 2021

No.	Particulars	Amount in Taka	
		31.03.2021	30.06.2020
4.2 Mudaraba Term Deposit Receipt (MTDR)			
	Union Bank Ltd. (Atibazar Branch)	80,000,000	60,000,000
	Union Bank Ltd. (Banani Branch)	30,000,000	50,000,000
	Union Bank Ltd. (Mirpur Branch)	10,000,000	10,000,000
	Social Islami Bank Ltd. (Mohammadpur Branch)	20,000,000	30,000,000
	Social Islami Bank Ltd. (New Eskaton Branch)	30,000,000	30,000,000
	Al-Arafah Islami Bank Ltd. (Banani Branch)	-	20,000,000
	Shahjalal Islami Bank Ltd. (Uttara Ladies Branch)	-	-
		170,000,000	200,000,000
5 Accounts Payable			
	Payable to brokerage house	-	-
	Payable to IPO Application	-	-
	Management fee	2,623,761	5,046,765
	Custodian fee	242,651	400,905
	Audit Fee	-	25,000
	Dividend payable	303,684	303,684
		3,170,097	5,776,354
6 Unit Capital			
		668,535,000	668,535,000
7 Retained earnings			
	Opening Balance	47,699,237	64,566,267
	Add: Net Profit during the Period	11,215,057	(31,877,932)
	Dividend Paid	-	(53,482,800)
		58,914,294	(20,794,466)
8 Net Asset Value (NAV) per unit at cost			
	Total net asset value at cost price	766,030,205	725,297,655
	Number of units	66,853,500	66,853,500
	NAV per unit at cost	11.46	10.85
9 Net Asset Value (NAV) per unit at market price			
	Net asset value at market price	730,557,278	601,215,759
	Number of units	66,853,500	66,853,500
	NAV per unit at market price	10.93	8.99

CAPM IBBL ISLAMIC MUTUAL FUND
Notes to the Financial Statements
for the Period from 01 July 2020 to 31 March 2021

No.	Particulars	Amount in Taka	
		01 July 2020 to 31 March 2021	01 July 2019 to 31 March 2020
10	Interest income		
	Interest income from SND/MSND account	2,621,814	2,135,279
	Interest income from MTDR	11,953,624	15,852,097
		<u>14,575,438</u>	<u>17,987,376</u>
11	Net gain on sale of marketable securities		
	ACI Limited	470,142	-
	Al-Arafah Islami Bank Ltd	699,097	-
	Aman Feed Limited	(893,588)	(175,930)
	ADN Telecom Limited	-	652,387
	Associated Oxygen Limited	495,508	-
	Bangladesh Submarine Cable Company Limited	2,767,109	-
	BBS Cables Limited	-	(53,408)
	Beacon Pharmaceuticals Limited	466,552	2,242,763
	Confidence Cement Ltd.	-	(14,480)
	Coppertech Industries Limited	69,792	439,864
	Dominage Steel Building Systems Limited	1,238,231	-
	Doreen Power Generations ans Systems Ltd.	-	(671,257)
	eGeneration Limited	397,075	-
	Fu Wang Food Ltd.	144,667	-
	Genex Infosys Limited	-	343,071
	GlaxoSmithKline(GSK) Bangladesh Ltd.	-	691,785
	Grameenphone Ltd.	-	(6,638,999)
	Islami Insurance Bangladesh Limited	1,931,593	(608,805)
	IFAD Autos Limited	(826,411)	-
	Kattali Textile Limited	-	177,388
	Khulna Power Company Limited	-	1,247,450
	Linde Bangladesh Limited	19,844	2,079,657
	Marico Bangladesh Limited	1,114,431	811,746
	New Line Clothings Limited	-	86,897
	Orion Infusion Ltd.	2,859,942	-
	Olympic Industries Limited	-	(866,560)
	Quasem Industries Ltd.	(315,873)	-
	Reckitt Benckiser(Bd.)Ltd.	254,011	-
	Ring Shine Textiles Limited	(53,482)	159,170
	Robi Axiata Limited	11,461,984	-
	S.S. Steel Limited	-	333,634
	Sea Pearl Beach Resort & Spa Limited	-	445,629
	Shahjalal Islami Bank Ltd.	178,428	88,427
	Shahjibazar Power Co. Limited	(187,958)	94,453
	Silco Pharmaceuticals Limited	-	316,243
	Singer Bangladesh Limited	-	3,477,721
	Sinobangla Industries Ltd.	-	(69,306)
	SK Trims & Industries Limited	237,120	-
	Square Pharmaceuticals Ltd.	(2,883,115)	(2,443,326)
	The ACME Laboratories Limited	(2,965,350)	-
	Taufika Foods and Agro Industries Limited	413,776	-
	Walton Hi-Tech Industries Ltd.	9,540,296	-
		<u>26,633,819</u>	<u>2,146,213</u>

CAPM IBBL ISLAMIC MUTUAL FUND
Notes to the Financial Statements
for the Period from 01 July 2020 to 31 March 2021

No.	Particulars	Amount in Taka	
		01 July 2020 to 31 March 2021	01 July 2019 to 31 March 2020

12 Dividend income

Al-Arafah Islami Bank Ltd	130,000	-
The ACME Laboratories Limited	-	910,000
Aman Feed Limited	456,107	570,134
Bata Shoe Company (Bangladesh) Limited	-	-
BBS Cables Limited	36,931	33,553
Bangladesh Submarine Cable Company Limited	560,000	-
Beacon Pharmaceuticals Limited	330,493	-
Confidence Cement Ltd.	177,000	150,000
Coppertech Industries Limited	-	8,337
Doreen Power Generations ans Systems Ltd.	399,652	601,291
Esquire Knit Composite Limited	162,533	162,533
Evince Textiles Limited	-	180,000
Fu Wang Food Ltd.	-	35,640
Genex Infosys Limited	-	88
Grameenphone Ltd	3,101,258	1,459,049
IFAD Autos Limited	406,802	451,974
Islami Insurance Bangladesh Limited	427,622	-
Marico Bangladesh Limited	2,184,770	2,310,550
Navana CNG Limited	200,000	200,000
New Line Clothings Limited	-	5,855
Olympic Industries Ltd.	496,610	480,010
Quasem Industries Ltd.	77,111	72,055
Queen South Textile Mills LimitedQueensouth	548,111	498,286
Renata Ltd.	448,729	314,450
Rangpur Dairy & Food Products Ltd.	20,047	-
Runner Automobiles Limited	13,566	12,932
Ring Shine Textiles Limited	4,138	-
Shahjibazar Power Co. Limited	-	434,150
Silco Pharmaceuticals Limited	-	3,820
Sinobangla Industries Ltd.	33,189	131,378
Sea Pearl Beach Resort & Spa Limited	3,552	22
Square Pharmaceuticals Ltd.	169,795	343,835
Singer Bangladesh Limited	184,623	381,466
SK Trims & Industries Limited	22,500	-
The ACME Laboratories Limited	-	-
The IBN SINA Pharmaceutical Industry Ltd.	291,999	227,532
Walton Hi-Tech Industries Ltd.	174,400	-
Unndefined Cash Dividend	9	-
Total Dividend Income For the Period	11,061,546	9,978,939

13 Provision right back/(Made) During the period

Investment in marketable securities - at market	470,835,436	-
Investment in marketable securities - at cost	506,308,363	-
Total Unrealized Loss	(35,472,927)	-
Provision for Unrealized Loss	-	-
Less: Provision made Last quarter	(74,449,138)	-
Provision right back/(Made) During the period	38,976,211	-

CAPM IBBL ISLAMIC MUTUAL FUND
Notes to the Financial Statements
for the Period from 01 July 2020 to 31 March 2021

No.	Particulars	Amount in Taka	
		01 July 2020 to 31 March 2021	01 July 2019 to 31 March 2020
14	Unrealized Gain/Loss on Marketable Securities (After provision)		
	Investment in marketable securities - at market	470,835,436	321,798,052
	Investment in marketable securities - at cost	506,308,363	446,466,237
	Total Unrealized Loss	(35,472,927)	(124,668,186)
	Provision for Unrealized Loss	-	(74,800,911)
	Less: Provision made Last quarter	(35,472,927)	(20,397,654)
	Unrealized Gain/Loss on Marketable Securities (<u>-</u>	<u>(54,403,257)</u>
15	Earnings per unit		
	Net profit for the Period (A)**	79,708,761	(35,731,217)
	Number of units (B)	66,853,500	66,853,500
	Earnings per unit (A÷B)	<u>1.19</u>	<u>(0.53)</u>