



**AHMED ZAKER & Co.**  
CHARTERED ACCOUNTANTS

**Independent Auditor's Report**  
  
**and**  
  
**Financial Statements**  
  
**Of**

**Capitec Padma P.F. Shariah Unit Fund**

115 Kazi Nazrul Islam Avenue  
Bangla Motor, Ramna, Dhaka.

**For the year ended June 30, 2020**



**Auditor:**

**Ahmed Zaker & Co.**

**Chartered Accountants**

**(An Independent Member Firm of Geneva Group International (GGi))**

Green City Edge (Level- 10), 89, Kakrail, Dhaka-1000, Bangladesh.

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## **Contents**

<b>Serial No.</b>	<b>Particulars</b>	<b>Page No.</b>
01	Auditors' Report	01-02
02	Statement of Financial Position	03
03	Statement Comprehensive Income	04
04	Statement of Changes in Equity	05
05	Statement of Cash Flows	06
06	Notes to the Financial Statements	07-14
07	Portfolio Statement ( <b>Annexure-A</b> )	15
08	Schedule of realized gain/(loss) ( <b>Annexure-B</b> )	16
09	Statement of Dividend Income ( <b>Annexure-C</b> )	17





## **Independent auditor's report to the Unit holders of Capitec Padma P.F. Shariah Unit Fund.**

### **Report on the Audit of the Financial Statements**

#### **Opinion**

We have audited the accompanying financial statements of **Capitec Padma P.F. Shariah Unit Fund** which comprise the Statement of Financial Position as at 30 June 2020, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the Statement of Financial Position of **Capitec Padma P.F. Shariah Unit Fund** as at 30 June 2020 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS), where practicable and comply with the Securities and Exchange Commission (Mutual Fund) বিধিমালা (Rules) 2001.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of **Capitec Padma P.F. Shariah Unit Fund** in accordance with the International Ethics Standards Board for Accountants' Code of Ethics in Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Key audit matters**

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statement of the current year. These matters were addressed in the contract of our audit of the financial statement as a whole, and forming our opinion thereon, and we do not provide a separate opinion on these matters.

We focused on the valuation and existence of the investment in different types of securities because these investments represent the principal element of the net asset value as disclosed in the statement of financial position in the financial statements.

#### **Others information**

Management is responsible for the other information. The other information comprises all of the information in the Annual Report other than the financial statements and our auditors' report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.



**Responsibilities of management and those charged with governance for the financial statements and internal controls**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRS), where practicable and the Securities and Exchange Commission (Mutual Fund) বিধিমালা (Rules) 2001 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing **Capitec Padma P.F. Shariah Unit Fund** ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate **Capitec Padma P.F. Shariah Unit Fund** or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing **Capitec Padma P.F. Shariah Unit Fund** financial reporting process.

**Auditors' responsibilities for the audit of the financial statements**

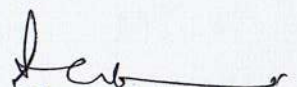
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**Report on other legal and regulatory requirements**

We also report the following

- a) we have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) in our opinion, proper books of account as required by law have been kept by **Capitec Padma P.F. Shariah Unit Fund** so far as it appeared from our examination of those books; and
- c) the statement of financial position and the statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.

Place: Dhaka  
Date: July 12, 2020.

  
**Ahmed Zaker & Co.**  
Chartered Accountants





## Capitec Padma P.F. Shariah Unit Fund

### Statement of Financial Position

As at June 30, 2020

Particulars	Notes	Amount in Taka	
		June 30, 2020	June 30, 2019
<b>Assets</b>			
Marketable investment -at market price	3.00	165,785,826	196,162,373
IPO Investment	4.00	-	1,740,440
Preliminary and issue expenses	5.00	2,758,704	3,287,889
Advance deposits & pre-payments	6.00	419,910	596,755
Accounts receivable	7.00	1,996,042	3,566,670
Cash & cash equivalents	8.00	105,242,870	119,084,045
<b>Total Assets</b>		<b>276,203,351</b>	<b>324,438,172</b>
<b>Current liabilities</b>		<b>3,081,111</b>	<b>3,065,625</b>
Accrued expenses	9.00	3,081,111	2,988,285
Accounts payable	10.00	-	77,340
<b>Net Assets</b>		<b>273,122,240</b>	<b>321,372,547</b>
<b>Capital Fund</b>			
Unit capital	11.00	309,525,000	309,525,000
Unit premium reserve	12.00	497,275	497,275
Unrealized Gain(Loss)		(54,769,261)	-
Retained earnings	13.00	17,869,226	11,350,272
<b>Total Capital Fund</b>		<b>273,122,240</b>	<b>321,372,547</b>
<b>Net Asset Value (NAV)</b>			
At cost price	14.00	<b>10.71</b>	<b>10.46</b>
At market price	15.00	<b>8.82</b>	<b>10.38</b>

The annexed notes 1 to 22 form an integral part of these financial statements

**Asset Manager**

Capitec Asset Management Limited

**Trustee**

Investment Corporation of Bangladesh

Signed as per our separate report on same date

Place : Dhaka  
Date: July 12, 2020

**Ahmed Zaker & Co.**  
Chartered Accountants







**Capitec Padma P.F. Shariah Unit Fund**  
Statement of Profit or Loss and Other Comprehensive Income  
For the Period from July 01, 2019 to June 30, 2020

Particulars	Notes	Amount in Taka	
		July 01, 2019 to June 30, 2020	May 27, 2018 to June 30, 2019
<b>Income</b>			
Realized gain/(loss) on sale of marketable securities	16.00	9,523,094	10,747,845
Dividend income	17.00	6,055,057	613,240
Profit on deposits	18.00	10,260,277	8,143,072
<b>Total Income</b>		<b>25,838,428</b>	<b>19,504,157</b>
<b>Expenses</b>			
Management Fee		5,855,533	3,706,278
Trustee Fee		435,553	221,457
Custodian Fee		372,919	161,987
CDBL Charges		120,404	78,295
Brokerage Commission		504,681	890,019
Amortization of Preliminary and Issue Expenses	19.00	529,185	406,287
Audit Fee		25,000	25,000
BSEC Annual Fee		319,303	-
Printing and Publication		189,125	162,940
Bank Charges and Excise Duty		179,181	133,925
Shariah Supervisory Board Meeting Fee		85,500	40,000
Other Operating Expenses	20.00	13,000	45,000
<b>Total Expenses</b>		<b>8,629,384</b>	<b>5,871,188</b>
<b>Profit before provision</b>		<b>17,209,044</b>	<b>13,632,969</b>
Provision 2.5% Against Marketable Investment	21.00	(1,404,340)	(2,282,697)
<b>Profit after provision</b>		<b>15,804,704</b>	<b>11,350,272</b>
Add: Other Comprehensive Income		-	-
<b>Total Comprehensive Income Or Loss</b>		<b>15,804,704</b>	<b>11,350,272</b>
<b>Earnings Per Unit</b>	22.00	<b>0.51</b>	<b>0.37</b>

The annexed notes 1 to 22 form an integral part of these financial statements

**Asset Manager**

Capitec Asset Management Limited

**Trustee**

Investment Corporation of Bangladesh

Signed as per our separate report on same date

Place : Dhaka  
Date: July 12, 2020

  
**Ahmed Zaker & Co.**  
Chartered Accountants



**Capitec Padma P.F. Shariah Unit Fund**  
Statement of Changes in Equity  
For the year June 30, 2020

Particulars	Unit Capital	Unit Premium Reserve	Unrealized Gain(Loss)	Retained earnings	Total equity
<b>Balance as on July 01, 2019</b>	309,525,000	497,275	-	11,350,272	321,372,547
Unit subscribed	-	-	-	-	-
Unit premium reserve	-	-	-	-	-
Unrealized Gain(Loss)	-	-	(54,769,261)	-	(54,769,261)
Dividend Paid	-	-	-	(9,285,750)	(9,285,750)
Net profit/(Loss)	-	-	-	15,804,704	15,804,704
<b>Balance as on June 30, 2020</b>	<b>309,525,000</b>	<b>497,275</b>	<b>(54,769,261)</b>	<b>17,869,226</b>	<b>273,122,240</b>

**Statement of Changes in Equity(Audited)**  
For the Period from May 27, 2018 to June 30, 2019

Particulars	Unit Capital	Unit Premium Reserve	Unrealized Gain(Loss)	Retained earnings	Total equity
<b>Balance as on May 27, 2018</b>	-	-	-	-	-
Unit subscribed	309,525,000	-	-	-	309,525,000
Unit premium reserve	-	497,275	-	-	497,275
Unrealized Gain(Loss)	-	-	-	-	-
Dividend Paid	-	-	-	-	-
Net profit/(Loss) for the period	-	-	-	11,350,272	11,350,272
<b>Balance as on June 30, 2019</b>	<b>309,525,000</b>	<b>497,275</b>	<b>-</b>	<b>11,350,272</b>	<b>321,372,547</b>

*[Signature]*  
Asset Manager

Capitec Asset Management Limited

Place : Dhaka

Date: July 12, 2020

*[Signature]*

*[Signature]*  
Trustee

Investment Corporation of Bangladesh

*[Signature]*







## Capitec Padma P.F. Shariah Unit Fund

### Statement of Cash Flows

For the Period from July 01, 2019 to June 30, 2020

Particulars	Amount in Taka	
	July 01, 2019 to June 30, 2020	May 27, 2018 to June 30, 2019
<b>Cash flow from operating activities</b>		
Investment in Securities	(135,999,419)	(315,651,834)
Payment made in IPO Investments	(4,852,430)	(3,066,260)
Proceeds from Sale of Marketable Securities	126,240,989	129,357,769
Bank Profit Received in Cash	11,758,405	4,827,996
Dividend Received in Cash	6,031,057	613,240
Payment for Preliminary Expenses	-	(3,945,770)
Payment for Expenses	(7,546,072)	(2,476,616)
Payment of Advance BSEC Annual Fee	(271,828)	(319,303)
Tax Deducted at Source	(76,620)	(277,452)
Returned (Deducted) TDS	160,493	-
<b>Net cash inflow/(outflow) by operating activities</b>	<b>(4,555,425)</b>	<b>(190,938,230)</b>
<b>Cash flow from investment activities</b>		
	-	-
<b>Cash flow from financing activities</b>		
Sponsor Contribution	-	10,000,000
Initial Subscription	-	90,000,000
Issuance of New Units	-	209,525,000
Unit Premium Reserve	-	497,275
Dividend Paid	(9,285,750)	-
<b>Net cash inflow/(outflow) from financing activities</b>	<b>(9,285,750)</b>	<b>310,022,275</b>
<b>Increase/(Decrease) in cash</b>	<b>(13,841,175)</b>	<b>119,084,045</b>
Cash & cash equivalent at beginning of the period	119,084,045	-
<b>Cash &amp; cash equivalent at end of the period</b>	<b>105,242,870</b>	<b>119,084,045</b>
<b>Net Operating Cash Flow Per Unit (NOCFPU)</b>	<b>(0.15)</b>	<b>(6.17)</b>

**Asset Manager**

Capitec Asset Management Limited

**Trustee**

Investment Corporation of Bangladesh

Place : Dhaka

Date: July 12, 2020







## **Capitec Padma P.F. Shariah Unit Fund**

Notes to the financial statements

As at and for the year July 01, 2019 to June 30, 2020

### **1.00 Legal status and nature of business**

Capitec Padma P.F. Shariah Unit Fund (hereafter called as the Fund") was established under a Trust Deed signed on May 24, 2018 between Padma Islami Life insurance Limited Employees Provident Fund as a 'Sponsor' and Investment Corporation of Bangladesh (ICB) as a "Trustee". The Fund was registered under the Trust Act 1882 and subsequently registered with Bangladesh Securities and Exchange Commission (BSEC) on June 11, 2018 vide Registration code no. BSEC/Mutual Fund/2018/89 under Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001. **The operations of the Fund was commenced on October 07, 2018** with paid-up capital of Taka 100,000,000 divided into 10,000,000 units of Taka 10 each. Capitec Padma P.F. Shariah Unit Fund is an open ended Fund and not listed with any stock exchanges. The units of the Fund are non-transferable. Unit holders of the Fund can purchase and repurchase units at weekly quoted price according to net asset value determined by Capitec Asset Management Limited.

Investment Corporation of Bangladesh (ICB) is the Trustee and Custodian of the Fund and Capitec Asset Management Limited is the asset manager of the Fund.

### **2.00 Significant Accounting Policies**

#### **2.01 Basis of preparation of accounts**

These financial statements have been prepared under historical cost convention in accordance with generally accepted accounting principles as laid down in the International Accounting Standards (IASs)/ International Financial Reporting Standards (IFRSs), applicable to the Fund so far adopted by the Institute of Chartered Accountants of Bangladesh . The disclosures of information made in accordance with the requirements of Trust Deed, Securities and Exchange Commission Bidhimala (Rules) 2001.

#### **2.02 Marketable investments**

- a) Investment in shares which are actively traded on a quoted market are designated at fair value (market price) through profit or loss (FVTPL). Gains or losses arising from a change in the fair value of such financial assets are recognized in the statement of profit or loss and other comprehensive income.
- b) Market value is determined by taking the closing price of the securities at the Stock Exchanges . as of financial position date; and
- c) Stock dividend (Bonus shares) are added with existing shares with at zero cost which results in decrease of per unit cost price of the existing shares. However, bonus shares are shown at fair value on the statement of financial position date.





### 2.03 Valuation of Non-listed

Pursuant to Rule 58 (2) of Securities & Exchange Commission (Mutual Fund) Rules, 2001, the Fund value the non-listed securities on a consistent basis duly authenticated by Trustee of the Fund. Investment in non-listed securities is valued at NAV based on the immediate past audited financial statements of the investee, in case of non-availability of the audited financial statements, this was valued at cost. The investment in open-ended mutual Funds that are valued at repurchase prices of respective Funds prevailing during the week of the preparation of the financial statements.

### 2.04 Dividend income

Dividend income is recognized on the declaration of dividend and subsequent approval by Annual General Meeting (AGM).

### 2.05 Preliminary and issue expenses

Preliminary and issue expenses are being written off over a period of seven years on a straight-line method.

### 2.06 Reporting period

The financial period of the fund covers one year (12 months) end from July 01, 2019 to June 30, 2020.

### 2.07 Management fee

The management fee of the Fund is to be paid to the asset management company per annum on weekly average net asset value (NAV) accrued and payable semi-annually. As per the Prospectus and the provisions of the Securities & Exchange Commission (Mutual Fund) Rules, 2001, the fee is calculated using the following slabs:

<u>NAV (Taka)</u>	<u>Rate</u>
On weekly average NAV up to Taka 50 million	2.5%
On next 200 million of weekly average NAV	2%
On next 250 million of weekly average NAV	1.5%
On rest of weekly average NAV	1%

### 2.08 Trustee fee

The Trustee is entitled to an annual Trusteeship Fee @ 0.15% on the Net Asset Value (NAV) of the fund paid semi annually on an advance basis.







## **2.09 Custodian fee**

Investment Corporation of Bangladesh (ICB) , the custodian of the Fund is entitled to receive a safekeeping fee @ 0.15% on the balance of securities held by the Fund calculated on the average month end value per annum.

## **2.10 BSEC Annual fee**

As per the section 11 of Securities and Exchange Commission (Mutual Fund) Rules, 2001, every year the Fund is required to pay an Annual Fee to BSEC which is equal to 0.10% of the Fund or Taka 50,000 which ever is higher.

## **2.11 Taxation**

The income of the Fund is fully exempted from Income Tax .H ence no provision for tax has been made.

## **2.12 Dividend policy**

Pursuant to the Securities & Exchange Commission (Mutual Fund) Rules, 2001 or any amendments of the Rules by Bangladesh Securities and Exchange Commission time to time, the Fund shall distribute by way of dividend to the holders of the units after the closing of the annual accounts an amount which shall not be less than 70% of net income.

## **2.13 Earning per unit**

Earnings per unit has been calculated in accordance with IAS-33 "Earnings per share" and shown on the face of the Statement of profit or loss and other comprehensive

## **2.14 General**

- i. Figures appearing in these financial statements have been rounded off to nearest Taka;
- ii. Comparative figures and account titles in the financial statements have been rearranged / reclassified where necessary to conform with current year's presentation.







**Capitec Padma P.F. Shariah Unit Fund**  
Notes to the financial statement

**3.00 Marketable Investment-at market price: Tk. 165,785,826**  
Investment in Securities

Amount in Taka	
June 30, 2020	June 30, 2019
165,785,826	196,162,373
<b>165,785,826</b>	<b>196,162,373</b>

Annexure-A may kindly be seen for details of Marketable Investment

**4.00 Investment in IPO:(IPO Allotments) price: Tk. 0**  
Investment in IPO

-	1,740,440
<b>-</b>	<b>1,740,440</b>

**5.00 Preliminary and issue expenses : Tk. 2,758,704**  
This is made up as follows:

**Particulars**

Preliminary and issue expenses  
Less: Amortization during this year  
**Closing Balance:**

Note: 5.01

3,287,889	3,945,770
(529,185)	(657,881)
<b>2,758,704</b>	<b>3,287,889</b>

**5.01 Preliminary and issue expenses**

This is made up as follows:

Formation Fee to AMC  
Management Fee for Pre-scheme Formation Period  
Legal and Compliance related Expenses  
Printing and Publication  
Road Show and Marketing Expenses  
Other Expenses

-	1,000,000
-	146,850
-	348,500
-	1,586,700
-	740,000
-	123,720
<b>-</b>	<b>3,945,770</b>

**6.00 Advance deposits & pre-payments : Tk. 419,910**

This is made up as follows:

**Particulars**

IPO Application  
Tax Deducted at Source  
BSEC Annual Fees  
Advance Trustee Fee  
**Total:**

-	-
144,767	277,452
271,793	319,303
3,350	-
<b>419,910</b>	<b>596,755</b>

**7.00 Accounts receivable : Tk. 1,996,042**

This is made up as follows:

**Particulars**

FDR Profit Receivables  
SND Profit Receivables  
Dividend Receivable  
**Total:**

1,972,042	3,392,248
-	174,422
24,000	-
<b>1,996,042</b>	<b>3,566,670</b>







Amount in Taka	
June 30, 2020	June 30, 2019

**8.00 Cash & cash equivalents : Tk. 105,242,870**

This is made up as follows:

<u>Name of the Bank</u>	<u>Branch</u>	<u>Account Number</u>		
Al-Arafah Islami Bank Limited	Kawran Bazar	1171220000397	4,504,497	16,266,784
Al-Arafah Islami Bank Limited	Kawran Bazar	1171220000487	543,584	487,897
Al-Arafah Islami Bank Limited	Kawran Bazar	1171220000476	9,191,870	6,329,365
Al-Arafah Islami Bank Limited	Kawran Bazar	1171020007011	2,918	-
Cash at Money Market Instruments			91,000,000	96,000,000
<b>Total:</b>			<b>105,242,870</b>	<b>119,084,046</b>

**9.00 Accrued Expenses : Tk. 3,081,111**

This is made up as follows:

**Particulars**

Custodian Fees	185,643	141,675
Management Fees	2,845,568	2,809,610
Audit Fees	25,000	25,000
CDBL Fees	11,400	-
Miscellaneous Expenses	13,500	12,000
<b>Total:</b>	<b>3,081,111</b>	<b>2,988,285</b>

**10.00 Accounts Payable : Tk. 0**

This is made up as follows:

**Particulars**

Payable to IPO Application-DSE	-	77,340
<b>Total:</b>	<b>-</b>	<b>77,340</b>

**11.00 Unit capital : Tk. 309,525,000**

This is made up as follows:

**Particulars**

Sponsor contribution	10,000,000	10,000,000
Initial Subscription	90,000,000	90,000,000
Issuance of New Units	209,525,000	209,525,000
<b>Closing Balance:</b>	<b>309,525,000</b>	<b>309,525,000</b>

**12.00 Unit premium reserve : Tk. 497,275**

This is made up as follows:

**Particulars**

Unit premium reserve	497,275	497,275
<b>Total:</b>	<b>497,275</b>	<b>497,275</b>

**13.00 Retained earning : Tk. 17,869,225.60**

This is made up as follows:

**Particulars**

Opening balance	11,350,272	-
Less: Dividend Paid	(9,285,750)	-
Add: Addition during the year	15,804,704	11,350,272
<b>Closing Balance:</b>	<b>17,869,226</b>	<b>11,350,272</b>





Amount in Taka	
June 30, 2020	June 30, 2019

**14.00 Net Asset Value (NAV) per unit at cost price : Tk. 10.71**

This is made up as follows:

**Particulars**

Total Assets at Market Price  
Add: Investment diminution reserve-Unrealized gain/(Loss)  
Less: Current liabilities  
**Total net asset value (NAV) at cost**  
Number of units  
**Net Asset Value (NAV) per unit at cost**

276,203,351	324,438,172
58,456,298	2,282,697
(3,081,111)	(3,065,625)
<b>331,578,538</b>	<b>323,655,244</b>
30,952,500	30,952,500
<b>10.71</b>	<b>10.46</b>

**15.00 Net Asset Value (NAV) per unit at market price : Tk. 8.82**

This is made up as follows:

**Particulars**

Total net asset value at Cost Price  
Add: Unrealized gain/(Loss)  
**Net Asset Value (NAV) at market Price**  
Number of units  
**Net Asset Value (NAV) per unit at market price**

331,578,538	323,655,244
(58,456,298)	(2,282,697)
<b>273,122,240</b>	<b>321,372,547</b>
30,952,500	30,952,500
<b>8.82</b>	<b>10.38</b>





Amount in Taka	
July 01, 2019 to June 30, 2020	May 27, 2018 to June 30, 2019

**16.00 Realized gain/(loss) on sale of marketable securities : Tk. 9,523,094**

This is made up as follows:

**Particulars**

Realized gain/(loss) on sale of marketable securities

**Total:**

9,523,094	10,747,845
<b>9,523,094</b>	<b>10,747,845</b>

**Annexure-B may kindly be seen for details of realized gain/(loss) on sale of marketable securities**

**17.00 Dividend income : Tk. 6,055,057**

This is made up as follows:

**Particulars**

Dividend income

**Total:**

6,055,057	613,240
<b>6,055,057</b>	<b>613,240</b>

**Annexure-C may kindly be seen for details of dividend income.**

**18.00 Profit on deposits : Tk. 10,260,277**

This is made up as follows:

**Particulars**

Profit on Bank Accounts

Profit on FDR & Money Market Instrument

**Total:**

774,573	2,966,515
9,485,704	5,176,557
<b>10,260,277</b>	<b>8,143,072</b>

**19.00 Amortization of Preliminary and Issue Expenses : Tk. 529,185**

This is made up as follows:

**Particulars**

Preliminary and Issue Expenses

Less: Adjustment of Profit

3,287,889	3,945,770
-	251,594
3,287,889	3,694,176

**Amortized of Preliminary and issue expenses (12 months) : 529,185 406,287**

**20.00 Other operating expenses : Tk. 13,000**

This is made up as follows:

**Particulars**

Bidding/Subscription Fees

**Total:**

13,000	45,000
<b>13,000</b>	<b>45,000</b>







Amount in Taka	
July 01, 2019 to June 30, 2020	May 27, 2018 to June 30, 2019

**21.00 Unrealized Gain(Loss)Investment in Marketable Securities (Market Price)**

This is made up as follows:

**Particulars**

Opening Balance  
Unrealized Gain(Loss)  
Current Period Unrealized Gain(Loss)  
2.5% Provision against Unrealized Gain(Loss)  
**Total:**

(2,282,697)	-
(58,456,298)	2,282,697
<b>(56,173,601)</b>	-
(1,404,340)	-
<b>(54,769,261)</b>	<b>2,282,697</b>

**22.00 Earning Per Unit: Tk. 0.51**

This is made up as follows:

**Particulars**

Net profit for the period  
Number of Units  
**Earning Per Unit**

15,804,704	11,350,272
30,952,500	30,952,500
<b>0.51</b>	<b>0.37</b>





**Capitec Padma P.F. Shariah Unit Fund**  
Schedule of Investment in Securities  
As on June 30, 2020

Investment in Marketable Securities (Market Price)							Annexure - A	
Trading Code	Total No. of Shares	Cost Price	Valut at Cost	Market Price	Value at Market	% of Total Asset	Unrealized Gain(Loss)	
SQURPHARMA	117,700	242.11	28,496,316	172.50	20,303,250	8.59%	(8,193,066)	
MILBD	200,000	98.84	19,767,297	64.70	12,940,000	5.96%	(6,827,297)	
ACTIVEFINE	120,000	30.75	3,690,000	12.30	1,476,000	1.11%	(2,214,000)	
ADVENT	400,000	29.35	11,739,202	22.80	9,120,000	3.54%	(2,619,202)	
KPCL	454,213	57.89	26,295,575	45.30	20,575,849	7.93%	(5,719,726)	
BBSCABLES	110,000	90.75	9,982,359	54.60	6,006,000	3.01%	(3,976,359)	
GHCL	58,072	41.92	2,434,292	31.00	1,800,232	0.73%	(634,060)	
BSCCL	150,000	141.06	21,159,152	86.70	13,005,000	6.38%	(8,154,152)	
GP	7,500	321.29	2,409,700	238.80	1,791,000	0.73%	(618,700)	
COPPERTECH	5,953	9.52	56,696	20.70	123,227	0.02%	66,531	
SQUARETEXT	84,072	43.93	3,692,990	29.00	2,438,088	1.11%	(1,254,902)	
BDCOM	106,000	30.75	3,259,430	17.00	1,802,000	0.98%	(1,457,430)	
SINGERBD	160,000	193.12	30,898,778	147.00	23,520,000	9.32%	(7,378,778)	
FAREASTLIF	101,000	62.24	6,285,767	40.10	4,050,100	1.90%	(2,235,667)	
GHAIL	70,000	16.70	1,169,000	16.70	1,169,000	0.35%	-	
DOREENPWR	410,000	72.37	29,672,260	57.10	23,411,000	8.95%	(6,261,260)	
ISLAMIBANK	100,000	21.65	2,165,000	17.50	1,750,000	0.65%	(415,000)	
RINGSHINE	310,381	8.70	2,698,967	6.40	1,986,438	0.81%	(712,529)	
IBBLPBOND	7,836	940.45	7,369,343	959.50	7,518,642	2.22%	149,299	
		Total=	213,242,124		154,785,826	64.31%	(58,456,298)	
Investment in Non-Listed Securities:								
DSE Code	Total No. of Shares	Cost Price	Valut at Cost	Market Price	Value at Market	% of Total Asset	Unrealized Gain(Loss)	
Amulet Pharmaceuticals Ltd.	1,000,000	11.00	11,000,000	-	11,000,000	3.32%	-	
		Total=	11,000,000		11,000,000	3.32%	-	
Total Investment in Listed & Non-Listed Securities								
Investment in IPO: (IPO Allotments)								
DSE Code	Total No. of Shares	Cost Price	Valut at Cost	Market Price	Value at Market	% of Total Asset	Unrealized Gain(Loss)	
N/A	-	-	-	-	-	0.00%	-	
		Total=	-		-	0.00%	-	
			Grand Total=		165,785,826	67.63%	-	







**Capitec Padma P.F. Shariah Unit Fund**  
Schedule of realized gain/(loss) on sale of marketable securities  
For the year ended June 30, 2020

		Annexure-B
SL	Company Name	Profit/Loss
1	ANDTEL	561,930.00
2	GENEXIL	365,912.00
3	BXPHARMA	913,371.80
4	COPPERTECH	499,093.97
5	NEWLINE	149,680.59
6	SILCOPHL	353,283.50
7	AIBL1STIMF	940,237.80
8	IFILISLMF1	138,044.90
9	ORIONPHARM	974,132.40
10	SUMITPOWER	1,423,279.70
11	ADVENT	34,107.94
12	ISLAMICFIN	60,281.50
13	LINDEBD	29,252.70
14	KDSALTD	570,018.40
15	RENATA	830,422.34
16	RINGSHINE	1,505,186.94
17	SSSTEEL	174,857.60
<b>Total=</b>		<b>9,523,094.08</b>







## Capitec Padma P.F. Shariah Unit Fund

### Dividend Income

For the Period from July 01, 2019 to June 30, 2020

#### Annexure-C

SL No.	Name of the Company	No of Shares	Dividend %	Dividend Amount
01	FAREASTLIF	101,000	20%	202,000
02	SUMITPOWER	270,000	35%	945,000
03	BSCCL	150,000	16%	240,000
04	GENEXIL	7,043	5%	3,549
05	KPCL	270,000	40%	1,080,000
06	MJLBD	200,000	45%	900,000
07	SQURPHARMA	110,000	42%	462,000
08	SQUARETEXT	84,072	20%	168,144
09	BDCOM	100,000	6%	60,000
10	SILCOPHL	18,988	2%	3,820
11	NEWLINE	19,481	3%	5,855
12	BBSCABLES	100,000	10%	100,000
13	COPPERTECH	11,905	7%	8,339
14	BXPHERMA	194,209	15%	291,314
15	GHCL	58,072	5%	29,036
16	ORIONPHARM	200,000	15%	300,000
17	ACTIVEFINE	120,000	2%	24,000
18	SINGERBD	160,000	77%	1,232,000
<b>Total</b>				<b>6,055,057</b>

