

Capitec Padma P.F. Shariah Unit Fund

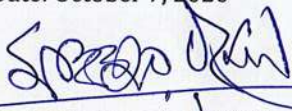
Statement of Financial Position

As at September 30, 2020


Particulars	Notes	Amount in Taka	
		September 30, 2020	June 30, 2020
Assets			
Marketable investment -at market price	1.00	190,744,963	165,785,826
IPO Investment	2.00	10,161,040	-
Preliminary and issue expenses	3.00	2,625,685	2,758,704
Advance deposits & pre-payments	4.00	425,546	419,910
Accounts receivable	5.00	3,700,050	1,996,042
Cash & cash equivalents	6.00	80,171,692	105,242,870
Total Assets		287,828,976	276,203,351
Current liabilities		1,561,021	3,081,111
Accrued expenses	7.00	1,558,521	3,081,111
Accounts payable	8.00	2,500	-
Net Assets		286,267,955	273,122,240
Capital Fund			
Unit capital	9.00	309,525,000	309,525,000
Unit premium reserve	10.00	497,275	497,275
Unrealized Gain(Loss)	11.00	(28,195,879)	(54,769,261)
Retained earnings	12.00	4,441,560	17,869,226
Total Capital Fund		286,267,955	273,122,240
Net Asset Value (NAV)			
At cost price	13.00	10.28	10.71
At market price	14.00	9.25	8.82


These Financial Statements should be read in conjunction with notes.


Date: October 7, 2020


Managing Director(AMC)


Chairman, Trustee


Head of Operations
& CCO (AMC)


Member, Trustee


Deputy Manager-
Fund Accounts(AMC)

Capitec Padma P.F. Shariah Unit Fund

Statement of Profit or Loss and Other Comprehensive Income
For the Period from July 01, 2020 to September 30, 2020


Particulars	Notes	Amount in Taka	
		July 01, 2020 to September 30, 2020	July 01, 2019 to September 30, 2019
Income			
Realized gain/(loss) on sale of marketable securities	15.00	807,134	2,146,074
Dividend income	16.00	1,304,903	202,000
Profit on deposits	17.00	1,877,096	2,668,033
Total Income		3,989,133	5,016,106
Expenses			
Management Fee		1,433,569	1,415,674
Trustee Fee		105,856	106,953
Custodian Fee		110,524	94,436
CDBL Charges		4,488	25,832
Brokerage Commission		32,470	89,662
Amortization of Preliminary and Issue Expenses	18.00	133,019	133,019
BSEC Annual Fee		68,695	80,482
Printing and Publication		13,500	75,500
Bank Charges and Excise Duty		30,428	13,013
Shariah Supervisory Board Meeting Fee		-	25,000
Other Operating Expenses	19.00	8,000	3,000
Total Expenses		1,940,549	2,062,571
Profit before provision		2,048,584	2,953,535
Provision Against Marketable Investment	20.00	-	(11,626,359)
Profit after provision		2,048,584	(8,672,824)
Add: Other Comprehensive Income		-	-
Total Comprehensive Income Or Loss		2,048,584	(8,672,824)
Earnings Per Unit	21.00	0.07	(0.28)

These Financial Statements should be read in conjunction with notes.

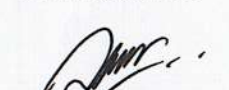
Date: October 7, 2020


Managing Director(AMC)


Chairman, Trustee


Head of Operations
& CCO (AMC)


Member, Trustee


Deputy Manager-
Fund Accounts(AMC)

Capitec Padma P.F. Shariah Unit Fund

Statement of Changes in Equity

For the Period from July 01, 2020 to September 30, 2020

Particulars	Unit Capital	Unit Premium Reserve	Unrealized Gain(Loss)	Retained earnings	Total equity
Balance as on July 01, 2020	309,525,000	497,275	(54,769,261)	17,869,226	273,122,240
Unit subscribed	-	-	-	-	-
Unit premium reserve	-	-	-	-	-
Unrealized Gain(Loss)	-	-	26,573,382	-	26,573,382
Dividend Paid	-	-	-	(15,476,250)	(15,476,250)
Net profit/(Loss)	-	-	-	2,048,584	2,048,584
Balance as on September 30, 2020	309,525,000	497,275	(28,195,879)	4,441,560	286,267,955

Capitec Padma P.F. Shariah Unit Fund

Statement of Changes in Equity

For the Period from July 01, 2019 to September 30, 2019

Particulars	Unit Capital	Unit Premium Reserve	Retained earnings	Total equity
Balance as on July 01, 2019	309,525,000	497,275.00	11,350,272	321,372,547
Unit subscribed	-	-	-	-
Unit premium reserve	-	-	-	-
Dividend Paid	-	-	(9,285,750)	(9,285,750)
Net profit/(Loss) for the period	-	-	(8,672,824)	(8,672,824)
Balance as on September 30, 2019	309,525,000	497,275	(6,608,302)	303,413,973

Date: October 7, 2020

Managing Director(AMC)

Chairman, Trustee

Member, Trustee

Head of Operations
& CCO (AMC)

Deputy Manager-
Fund Accounts(AMC)

Capitec Padma P.F. Shariah Unit Fund
Statement of Cash Flows
For the Period from July 01, 2020 to September 30, 2020

Particulars	Amount in Taka	
	July 01, 2020 to September 30, 2020	July 01, 2019 to September 30, 2019
Cash flow from operating activities		
Investment in Securities	(6,894,269)	(12,476,996)
Payment made in IPO Investments	(10,161,040)	(4,775,090)
Proceeds from Sale of Marketable Securities	9,315,648	27,681,526
Bank Profit Received in Cash	1,326,490	1,917,282
Dividend Received in Cash	121,500	-
Payment for Expenses	(3,291,158)	(3,425,047)
Tax Deducted at Source	(39,906)	-
Returned (Deducted) TDS	27,808	160,493
Net cash inflow/(outflow) by operating activities	(9,594,928)	9,082,168
Cash flow from investment activities		
	-	-
Cash flow from financing activities		
Sponsor Contribution	-	-
Initial Subscription	-	-
Issuance of New Units	-	-
Unit Premium Reserve	-	-
Dividend Paid	(15,476,250)	(9,285,750)
Net cash inflow/(outflow) from financing activities	(15,476,250)	(9,285,750)
Increase/(Decrease) in cash	(25,071,178)	(203,582)
Cash & cash equivalent at beginning of the period	105,242,870	119,084,045
Cash & cash equivalent at end of the period	80,171,692	118,880,463
Net Operating Cash Flow Per Unit (NOCFPU)	(0.31)	0.29

Date: October 7, 2020

Managing Director(AMC)

Chairman, Trustee

Head of Operations
& CCO (AMC)

Member, Trustee

Deputy Manager-
Fund Accounts(AMC)

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

1.00 Marketable Investment-at market price: Tk.190,744,963

Investment in Securities

Amount in Taka	
September 30, 2020	June 30, 2020
190,744,963	165,785,826
190,744,963	165,785,826

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

2.00 Investment in IPO:(IPO Allotments) price: Tk.10,161,040

Investment in IPO

10,161,040	-
10,161,040	-

3.00 Preliminary and issue expenses : Tk. 2,625,685

This is made up as follows:

Particulars

Opening balance
Less: Amortization up to June 30,2020
Less: Amortization during this period
Closing Balance:

2,758,704	3,287,889
-	(529,185)
(133,019)	-
2,625,685	2,758,704

4.00 Advance deposits & pre-payments : Tk. 425,546

This is made up as follows:

Particulars

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

7,500	-
116,959	144,767
203,098	271,793
97,989	3,350
425,546	419,910

5.00 Accounts receivable : Tk. 3,700,050

This is made up as follows:

Particulars

FDR Profit Receivables
SND Profit Receivables
Dividend Receivable
Total:

2,274,247	1,972,042
218,400	-
1,207,403	24,000
3,700,050	1,996,042

6.00 Cash & cash equivalents : Tk. 80,171,692

This is made up as follows:

Name of the Bank

Branch

Account Number

Al-Arafah Islami Bank Limited
Al-Arafah Islami Bank Limited
Al-Arafah Islami Bank Limited
Al-Arafah Islami Bank Limited
Cash at Money Market Instruments
Total:

Kawran Bazar 1171220000397
Kawran Bazar 1171220000487
Kawran Bazar 1171220000476
Kawran Bazar 1171020007011

2,057,799	4,504,497
545,581	543,584
1,548,594	9,191,870
19,718	2,918
76,000,000	91,000,000
80,171,692	105,242,870

7.00 Accrued Expenses : Tk. 1,558,521

This is made up as follows:

Particulars

Custodian Fees
Management Fees
Audit Fees
CDBL Fees
Miscellaneous Expenses
Total:

97,603	185,643
1,433,569	2,845,568
-	25,000
349	11,400
27,000	13,500
1,558,521	3,081,111

8.00 Accounts Payable : Tk. 2,500

This is made up as follows:

Particulars

Payable to IPO Application-DSE
 Payable to Broker for securities
 TDS Payable
Total:

Amount in Taka	
September 30, 2020	June 30, 2020

-	-
-	-
2,500	-
2,500	-

9.00 Unit capital : Tk. 309,525,000

This is made up as follows:

Particulars

Sponsor contribution
 Initial Subscription
 Issuance of New Units
Closing Balance:

10,000,000	10,000,000
90,000,000	90,000,000
209,525,000	209,525,000
309,525,000	309,525,000

10.00 Unit premium reserve : Tk. 497,275

This is made up as follows:

Particulars

Unit premium reserve
Total:

497,275	497,275
497,275	497,275

11.00 Unrealized Gain(Loss): Tk. -28,195,879.50

This is made up as follows:

Particulars

Opening balance
 Add: Unrealized Gain/ (Loss) during the period
Closing Balance:

(54,769,261)	(2,282,697)
26,573,382	(57,051,958)
(28,195,879)	(54,769,261)

12.00 Retained earning : Tk. 4,441,559.73

This is made up as follows:

Particulars

Opening balance
 Less: Dividend Paid
 Add: Addition during the year
Closing Balance:

17,869,226	11,350,272
(15,476,250)	(9,285,750)
2,048,584	15,804,704
4,441,560	17,869,226

13.00 Net Asset Value (NAV) per unit at cost price : Tk. 10.28

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

287,828,976	276,203,351
31,882,916	58,456,298
(1,561,021)	(3,081,111)
318,150,872	331,578,538
30,952,500	30,952,500
10.28	10.71

14.00 Net Asset Value (NAV) per unit at market price : Tk. 9.25

This is made up as follows:

Particulars

Total net asset value at Cost Price
 Less: Investment diminution reserve-Unrealized gain/(Loss)
Net Asset Value (NAV) at market Price
 Number of units
Net Asset Value (NAV) per unit at market price

318,150,872	331,578,538
(31,882,916)	(58,456,298)
286,267,955	273,122,240
30,952,500	30,952,500
9.25	8.82

		Amount in Taka	
		July 01, 2020 to September 30, 2020	July 01, 2019 to September 30, 2019
15.00	Realized gain/(loss) on sale of marketable securities : Tk. 807,134		
	This is made up as follows:		
	Particulars		
	Realized gain/(loss) on sale of marketable securities	807,134	2,146,074
	Total:	807,134	2,146,074
	Annexure-B may kindly be seen for details of realized gain/(loss) on sale of marketable securities		
16.00	Dividend income : Tk. 1,304,903		
	This is made up as follows:		
	Particulars		
	Dividend income	1,304,903	202,000
	Total:	1,304,903	202,000
	Annexure-C may kindly be seen for details of dividend income.		
17.00	Profit on deposits : Tk. 1,877,096		
	This is made up as follows:		
	Particulars		
	Profit on Bank Accounts	218,400	246,821
	Profit on FDR & Money Market Instrument	1,658,696	2,421,212
	Total:	1,877,096	2,668,033
18.00	Amortization of Preliminary and Issue Expenses : Tk. 133,019		
	This is made up as follows:		
	Particulars		
	Preliminary and Issue Expenses during the Period	133,019	133,019
	Amortized of Preliminary and issue expenses (3 months)	133,019	133,019
19.00	Other operating expenses : Tk. 8,000		
	This is made up as follows:		
	Particulars		
	Bidding/Subscription Fees	8,000	3,000
	Total:	8,000	3,000
20.00	Provision Against Marketable Investment : Tk. 0		
	This is made up as follows:		
	Particulars		
	Opening Balance	(3,687,037)	(2,282,697)
	Unrealized Gain(Loss)	(31,882,916)	(13,909,056)
	Current Period Unrealized Gain(Loss)	(28,195,879)	(11,626,359)
	Provision against Unrealized Gain(Loss)	-	(11,626,359)
21.00	Earning Per Unit: Tk. 0.07		
	This is made up as follows:		
	Particulars		
	Net profit for the period	2,048,584	(8,672,824)
	Number of Units	30,952,500	30,952,500
	Earning Per Unit	0.07	(0.28)

I. Investment in Capital Market Securities (Listed)

Annexure - A
[Figure in Bangladeshi Taka]

SL	Investment in Stocks/Securities(Sectorwise)	No. of Shares/Unit	Cost Value	Market Value	Appreciation (or Diminution) in the Market Value/ Fair Value of Investments	% Change(In term of Cost)	% of Total Investment
A. Share of Listed Companies							
1	BSCABLES	110,000	9,982,359	6,600,000	(3,382,359)	-33.88%	3.19%
2	SINGERBD	160,000	30,898,778	27,216,000	(3,682,778)	-11.92%	9.87%
3	DOREENPWR	410,000	29,672,260	25,707,000	(3,965,260)	-13.36%	9.48%
4	KPCL	454,213	26,295,575	21,665,960	(4,629,614)	-17.61%	8.40%
5	MILBD	200,000	19,767,297	17,140,000	(2,627,297)	-13.29%	6.32%
6	FAREASTLIF	101,000	6,285,767	5,565,100	(720,667)	-11.47%	2.01%
7	BDCOM	106,000	3,259,430	2,586,400	(673,030)	-20.65%	1.04%
8	ACTIVEFINE	120,000	3,690,000	1,980,000	(1,710,000)	-46.34%	1.18%
9	ADVENT	400,000	11,739,202	9,160,000	(2,579,202)	-21.97%	3.75%
10	GHCL	58,072	2,434,292	2,078,978	(355,314)	-14.60%	0.78%
11	SQRPHARMA	117,700	28,496,316	24,010,800	(4,485,516)	-15.74%	9.11%
12	BSCCL	150,000	21,159,152	19,530,000	(1,629,152)	-7.70%	6.76%
13	RINGSHINE	310,381	2,698,967	2,048,515	(650,452)	-24.10%	0.86%
14	SQUARETEXT	84,072	3,692,990	2,850,041	(842,949)	-22.83%	1.18%
	Sub - Total		200,072,384	168,138,793	(31,933,591)	-15.96%	63.93%
B. Listed Bond							
15	IBBLPBOND	12,115	11,555,495	11,606,170	50,675	0.44%	3.69%
	Sub-Total		11,555,495	11,606,170	50,675	0.44%	3.69%
Grand Total of Capital Market Securities (Listed)			211,627,880	179,744,963	(31,882,916)	-15.07%	67.62%

II. Investment in Capital Market Securities (Non-Listed)

SL	Investment in Stocks/Securities(Sectorwise)	No. of Shares/Unit	Cost Value	Market Value	Appreciation (or Diminution) in the Market Value/ Fair Value of Investments	% Change(In term of Cost)	% of Total Investment
A. Pre-IPO Placement Shares							
1	AOL	16,854	168,540	168,540	-	0.00%	0.05%
2	EPGL	285,500	9,992,500	9,992,500	-	0.00%	3.19%
3	Amulet Pharmaceuticals Limited	1,000,000	11,000,000	11,000,000	-	0.00%	3.51%
	Sub-Total		21,161,040	21,161,040	-	0.00%	6.76%
Grand Total of Capital Market Securities (Non-Listed)			21,161,040	21,161,040	-	0.00%	6.76%

III. Cash & Cash Equivalent and Investment in Securities not related to Capital Market

A. Term Deposit :							
SL & Date	Bank/Non-Bank Name	Rate of Interest/Profit	Investment Value	Maturity Value	Market Value/ Fair Value		
1 & 09/04/2020	Islamic Finance and Investment Ltd	10.50%	10,000,000	10,525,000			
2 & 09/04/2020	AL-Arafah Islami Bank Ltd	7.00%	5,000,000	5,175,000			
3 & 15/04/2020	AL-Arafah Islami Bank Ltd	7.00%	20,000,000	20,700,000			
4 & 14/05/2020	Union Bank Ltd	8.50%	20,000,000	20,850,000			
5 & 29/05/2020	AB Bank Ltd	7.25%	1,000,000	1,036,250			
6 & 23/07/2020	Islamic Finance and Investment Ltd	9.50%	20,000,000	20,950,000			
	Sub-Total		76,000,000	79,236,250			
B. Cash at Bank :							
A/C NO	Bank Name	Rate of Interest/Profit	Available Balance	N/A			
1171220000397	AL-Arafah Islami Bank Ltd, SND	5.00%	2,057,799				
1171220000487	AL-Arafah Islami Bank Ltd, SND	5.00%	545,581				
1171220000476	AL-Arafah Islami Bank Ltd, SND	5.00%	1,548,594				
11710200007011	AL-Arafah Islami Bank Ltd, Current A/C	-	19,718				
	Sub-Total		4,171,692				
Total Cash & Cash Equivalent and Investment in Securities (Not related to Capital Market):			80,171,692				
Total Investment= (I+II+III)			312,960,612				

CAITEC PADMA P.F. SHARIAH UNIT FUND**Schedule of realized gain/(loss) on sale of marketable securities**

For the Period from July 01, 2020 to September 30, 2020

ANNEXURE-B

SL	Name of the Company	No of Share	Sell Price	Cost Price	Profit/Loss
1	COPPERTECH	5,953	123,227.10	56,696.37	66,531
2	ISLAMIBANK	100,000	2,556,651	2,165,000	391,651
3	GHAIL	70,000	1,339,000.00	1,169,000.00	170,000
4	GP	16,000	5,296,769	5,117,817	178,952
Total					807,134

Capitec Padma P.F. Shariah Unit Fund

Dividend Income

For the Period from July 01, 2020 to September 30, 2020

Annexure-C

SL No.	Name of the Company	No of Shares	Dividend %	Dividend Amount
01	ISLAMIBANK	100,000	10%	100,000
02	IBBLBOND	11,806	9%	1,107,403
03	GP	7,500	130%	97,500
Total				1,304,903