



**AHMED ZAKER & Co.**  
CHARTERED ACCOUNTANTS

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

**Capitec Popular Life 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.  
Tel: 88-2-8300504-8, Fax : 88-2-8300509  
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## **Independent Auditor's report to the Unit holders of Capitec Popular Life Unit Fund**

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

#### **Opinion**

We have audited the accompanying financial statements of **Capitec Popular Life 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 Popular Life 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 Popular Life Unit Fund** in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for 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 Popular Life 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 Popular Life Unit Fund** or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing **Capitec Popular Life Unit Fund** financial reporting process.

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

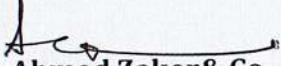
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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 Popular Life 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: 12 July 2020

  
**Ahmed Zaker & Co.**  
Chartered Accountants



## Capitec Popular Life Unit Fund

Statement of Financial Position


As at June 30, 2020

Particulars	Notes	Amount in Taka June 30, 2020
<b>Assets</b>		
Marketable investment -at market price	3.00	131,464,927
IPO Investment	4.00	-
Preliminary and issue expenses	5.00	5,666,505
Advance deposits & pre-payments	6.00	283,088
Accounts receivable	7.00	4,245,464
Cash & cash equivalents	8.00	94,165,020
<b>Total Assets</b>		<b>235,825,005</b>
<b>Current Liabilities</b>		
Accrued expenses	9.00	2,420,486
Accounts payable	10.00	13,133
<b>Net Assets</b>		<b>233,391,386</b>
<b>Capital Fund</b>		
Unit capital	11.00	250,000,000
Unrealized gain(loss)		(21,787,544)
Retained earnings	12.00	5,178,930
<b>Total Capital Fund</b>		<b>233,391,386</b>
<b>Net Asset Value (NAV)</b>		
At cost price	13.00	<b>10.23</b>
At market price	14.00	<b>9.34</b>

These Financial Statements should be read in conjunction with notes.

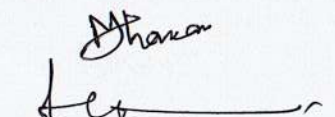
  
Asset Manager


Capitec Asset Management Limited

  
Trustee

Investment Corporation of Bangladesh

Place : Dhaka  
Date: July 12, 2020

  
Ahmed Zaker & Co.  
Chartered Accountants



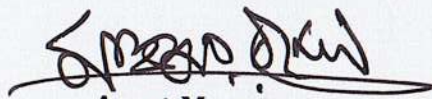


## Capitec Popular Life Unit Fund

Statement of Profit or Loss and Other Comprehensive Income  
For the Period from May 26, 2019 to June 30, 2020

Particulars	Notes	Amount in Taka	
		May 26, 2019 to	June 30, 2020
<b>Income</b>			
Realized gain/(loss) on sale of marketable securities	15.00		3,744,287
Dividend income	16.00		1,502,933
Profit on deposits	17.00		4,148,643
<b>Total Income</b>			<b>9,395,862</b>
<b>Expenses</b>			
Management fee			2,218,202
Trustee fee			158,126
Custodian fee			136,993
CDBL charges			40,330
Brokerage commission			639,093
Amortization of preliminary and issue expenses	18.00		386,137
Audit fee			25,000
Printing and publication			21,000
Bank charges and excise duty			3,396
Other operating expenses	19.00		30,000
<b>Total Expenses</b>			<b>3,658,277</b>
<b>Profit before provision</b>			<b>5,737,585</b>
Provision- 2.5% Against Marketable Investment	20.00		(558,655)
<b>Net Profit for the year</b>			<b>5,178,930</b>
Add: Other comprehensive income			-
<b>Total Comprehensive income or loss</b>			<b>5,178,930</b>
<b>Earnings Per Unit</b>	21.00		<b>0.21</b>

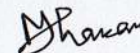
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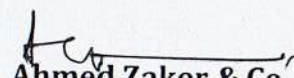
  
Asset Manager

Capitec Asset Management Limited

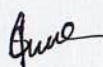
  
Trustee

Investment Corporation of Bangladesh



  
Ahmed Zaker & Co.  
Chartered Accountants

Place : Dhaka  
Date: July 12, 2020





## Capitec Popular Life Unit Fund

Statement of Changes in Equity  
For the Period from May 26, 2019 to June 30, 2020

Particulars	Unit Capital	Unit Premium Reserve	Unrealized Gain(Loss)	Retained earnings	Total equity
<b>Balance as on May 26, 2019</b>	-	-	-	-	250,000,000
Unit subscribed	250,000,000	-	-	-	-
Unit premium reserve	-	-	-	-	-
Unrealized Gain(Loss)	-	-	(21,787,544)	-	(21,787,544)
Dividend Paid	-	-	-	-	-
Net profit/(Loss) for the period	-	-	-	5,178,930	5,178,930
<b>Balance as on June 30, 2020</b>	<b>250,000,000</b>	<b>-</b>	<b>(21,787,544)</b>	<b>5,178,930</b>	<b>233,391,386</b>

*Syed A. Rahman*  
Asset Manager

Capitec Asset Management Limited

*[Signature]*

Trustee

Investment Corporation of Bangladesh

*[Signature]*



Place : Dhaka

Date: July 12, 2020

*[Signature]*

**Capitec Popular Life Unit Fund**  
 Statement of Cash Flows  
 For the Period from May 26, 2019 to June 30, 2020

Particulars	Amount in Taka
	May 26, 2019 to June 30, 2020
<b>Cash flow from operating activities</b>	
Investment in Securities	(248,556,692)
Investment in IPO	-
Proceeds from Sale of Marketable Securities	98,489,853
Dividend Received in Cash	631,400
Bank interest Received in Cash	5,086,851
Payment for Preliminary Expenses	(10,338,740)
Advance BSEC Annual Fee	(233,204)
Payment for Expenses	(864,388)
Deducted TDS	(50,059)
<b>Net cash inflow/(outflow) by operating activities</b>	<b>(155,834,980)</b>
<b>Cash flow from investment activities</b>	
	-
<b>Cash flow from financing activities</b>	
Sponsor Contribution	50,000,000
Initial Subscription	200,000,000
Issuance of New Units	-
Unit Premium Reserve	-
Dividend Paid	-
<b>Net cash inflow/(outflow) from financing activities</b>	<b>250,000,000</b>
<b>Increase/(Decrease) in cash</b>	<b>94,165,020</b>
Cash & cash equivalent at beginning of the Period	-
<b>Cash &amp; cash equivalent at end of the Period</b>	<b>94,165,020</b>
<b>Net Operating Cash Flow Per Unit (NOCFPU)</b>	<b>(6.23)</b>

  
**Asset Manager**  
 Capitec Asset Management Limited

  
**Trustee**  
 Investment Corporation of Bangladesh

Place : Dhaka  
 Date: July 12, 2020

*Dhaka*





## **Capitec Popular Life Unit Fund**

Notes to the financial statements

For the Period from May 26, 2019 to June 30, 2020

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

Captive Popular Life Unit Fund (hereafter called as the Fund") was established under a Trust Deed signed on May 26, 2019 between Popular Life Insurance Limited 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 13, 2019 vide Registration code no. BSEC/Mutual Fund/2019/103 under Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001. **The operations of the Fund was commenced on January 20, 2020** with paid-up capital of Taka 250,000,000 divided into 25,000,000 units of Taka 10 each. Captive Popular Life 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 বিধিমালা (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 cover end from May 26, 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 BSEC annual fee 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 .Hence 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 income.

### 2.14 General

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





Capitec Popular Life Unit Fund  
Notes to the financial statement

Amount in Taka  
June 30, 2020

3.00 Marketable Investment-at market price: Tk. 131,464,927

Investment in Securities

131,464,927  
**131,464,927**

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

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

Investment in IPO

-  
**-**

5.00 Preliminary and issue expenses : Tk. 5,666,505

This is made up as follows:

**Particulars**

Preliminary and issue expenses  
Less: Amortized with pre-operation revenue  
Less: Amortization during this period  
**Closing Balance:**

Note: 5.01

10,338,740  
(4,286,097)  
(386,137)  
**5,666,505**

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  
Total

2,500,000  
1,303,425  
485,115  
2,498,500  
3,539,500  
12,200  
**10,338,740**

6.00 Advance deposits & pre-payments : Tk. 283,088

This is made up as follows:

**Particulars**

Tax Deducted at Source  
BSEC Annual Fee  
**Total:**

49,999  
233,089  
**283,088**

7.00 Accounts receivable : Tk. 4,245,464

This is made up as follows:

**Particulars**

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

3,373,932  
-  
871,533  
**4,245,464**





Amount in Taka  
June 30, 2020

**8.00 Cash & cash equivalents : Tk. 94,165,020**

This is made up as follows:

<u>Name of the Bank</u>	<u>Branch</u>	<u>Account Number</u>	
Southeast Bank Ltd	Mouchak Branch	13100000027	2,662,663
Southeast Bank Ltd	Mouchak Branch	13100000035	-
Southeast Bank Ltd	Mouchak Branch	13100000036	1,502,357
Cash at Money Market Instruments			90,000,000
<b>Total:</b>			<b>94,165,020</b>

**9.00 Accrued expenses : Tk. 2,420,486**

This is made up as follows:

<u>Particulars</u>	
Management Fees	2,218,202
Trustee Fees	26,791
Custodian Fees	136,993
Audit Fees	25,000
Miscellaneous Expenses	13,500
<b>Total:</b>	<b>2,420,486</b>

**10.00 Accounts payable : Tk. 13,133**

This is made up as follows:

<u>Particulars</u>	
TDS Payable	13,133
<b>Total:</b>	<b>13,133</b>

**11.00 Unit capital : Tk. 250,000,000**

This is made up as follows:

<u>Particulars</u>	
Sponsor contribution	50,000,000
Initial Subscription	200,000,000
Issuance of New Units	-
<b>Closing Balance:</b>	<b>250,000,000</b>

**12.00 Retained earning : Tk. 5,178,930**

This is made up as follows:

<u>Particulars</u>	
Opening balance	-
Add: Addition during the year	5,178,930
<b>Closing Balance:</b>	<b>5,178,930</b>





Amount in Taka
June 30, 2020

**13.00 Net Asset Value (NAV) per unit at cost price : Tk. 10.23**

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**

235,825,005
22,346,199
(2,433,619)
<b>255,737,585</b>
<b>25,000,000</b>
<b>10.23</b>

**14.00 Net Asset Value (NAV) per unit at market price : Tk. 9.34**

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**

255,737,585
(22,346,199)
<b>233,391,386</b>
<b>25,000,000</b>
<b>9.34</b>





Amount in Taka

May 26, 2019 to  
June 30, 2020

**15.00 Realized gain/(loss) on sale of marketable securities : Tk. 3,744,287**

This is made up as follows:

**Particulars**

BSC	81,344
SUMITPOWER	718,636
GHAIL	1,663,674
GHAIL	(422,450)
NPOLYMAR	23,343
BXPHARMA	308,629
GRAMEENS2	432,371
KPCL	84,202
NLI1STMF	202,947
SEBL1STMF	58,881
SQURPHARMA	591,820
ADVENT	890
<b>Total:</b>	<b>3,744,287</b>

**16.00 Dividend income : Tk. 1,502,933**

This is made up as follows:

**Particulars**

GREENDELT	9,533
SINGERBD	631,400
EXIM BANK	862,000
<b>Total:</b>	<b>1,502,933</b>

**17.00 Profit on deposits : Tk. 4,148,643**

This is made up as follows:

**Particulars**

Profit on Bank Accounts	774,711
Profit on FDR & Money Market Instruments	3,373,932
<b>Total:</b>	<b>4,148,643</b>

**18.00 Amortization of preliminary and issue expenses : Tk. 386,137**

This is made up as follows:

**Particulars**

Preliminary and issue expenses during the period	386,137
<b>Amortized of preliminary and issue expenses</b>	<b>386,137</b>

**19.00 Other operating expenses : Tk. 30,000**

This is made up as follows:

**Particulars**

Bidding/Subscription Fees	30,000
<b>Total:</b>	<b>30,000</b>





Amount in Taka

May 26, 2019 to  
June 30, 2020

20.00 Unrealized gain (loss) investment in Marketable securities (Market price) Tk.-  
21,787,544

This is made up as follows:

**Particulars**

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

-
(22,346,199)
(558,655)
<b>(21,787,544)</b>

21.00 Earning per unit: Tk. 0.21

This is made up as follows:

**Particulars**

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

5,178,930
25,000,000
<b>0.21</b>







**Capitec Popular Life Unit Fund**  
Schedule of Investment in Securities  
As on June 30, 2020

**Annexure - A**

Investment in Marketable Securities (Market Price)									
Trading Code	Total No. of Shares	Cost Price	Valut at Cost	Market Price	Value at Market	% of Total Asset	Unrealized Gain(Loss)		
NLI1STMF	1,132,675	11.22	12,706,120	9.60	10,873,680	4.97%	(1,832,440)		
SEBL1STMF	1,900,000	10.49	19,926,507	9.30	17,670,000	7.79%	(2,256,507)		
GREENDELT	6,672	53.32	355,734	47.30	315,586	0.14%	(40,148)		
SINGERBD	82,000	175.64	14,402,883	147.00	12,054,000	5.63%	(2,348,883)		
RENATA	2,216	1,122.15	2,486,686	1,026.20	2,274,059	0.97%	(212,626)		
ADVENT	493,450	29.56	14,588,387	22.80	11,250,660	5.70%	(3,337,727)		
GP	7,500	321.37	2,410,300	238.80	1,791,000	0.94%	(619,300)		
DOREENPWR	335,000	71.69	24,016,567	57.10	19,128,500	9.39%	(4,888,067)		
GHAIL	1,115,000	22.73	25,349,521	16.70	18,620,500	9.91%	(6,729,021)		
EXIMBANK	862,000	9.13	7,867,600	8.60	7,413,200	3.08%	(454,400)		
IBBLPBOND	1,933	934.60	1,806,585	959.50	1,854,714	0.71%	48,129		
APSCLBOND	79	4,990.35	394,238	5,051.00	399,029	0.15%	4,792		
		<b>Total=</b>	<b>126,311,127</b>		<b>103,644,927</b>	<b>49.39%</b>	<b>(22,666,199)</b>		
Investment in Non-Listed Mutual Fund:									
DSE Code	Total No. of Shares	Cost Price	Valut at Cost	Market Price	Value at Market	% of Total Asset	Unrealized Gain(Loss)		
Peninsula Balanced Fund	2,500,000	10.00	25,000,000	10.12	25,300,000	9.78%	300,000		
Ekush First Unit Fund	250,000	10.00	2,500,000	10.08	2,520,000	0.98%	20,000		
		<b>Total=</b>	<b>27,500,000</b>		<b>27,820,000</b>	<b>10.75%</b>	<b>320,000</b>		
<b>Total Investment in Listed &amp; Non-Listed Securities</b>			<b>153,811,127</b>		<b>131,464,927</b>	<b>60.14%</b>			
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	-	-	-	-	-	-	-		
		<b>Total=</b>	<b>-</b>		<b>-</b>	<b>0.00%</b>	<b>-</b>		
<b>Grand Total=</b>			<b>153,811,127</b>		<b>131,464,927</b>	<b>60.14%</b>	<b>(22,346,199)</b>		

