

CAPITEC PADMA P.F. SHARIAH UNIT FUND

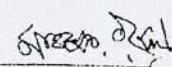
Statement of Financial Position (Unaudited)

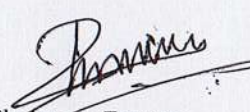
As at March 31, 2020


Particulars	Notes	Amount in Taka March 31, 2020	Amount in Taka March 31, 2019
Assets			
Marketable investment -at market price	1.00	163,703,056	73,235,235
IPO Investment	2.00	-	-
Preliminary and issue expenses	3.00	2,890,277	3,419,462
Advance deposits & pre-payments	4.00	5,300,852	184,344
Accounts receivable	5.00	5,207,130	4,409,260
Cash & cash equivalents	6.00	96,215,075	238,299,668
Total Assets		273,316,390	319,547,968
Current liabilities			
		1,611,717	3,170,145
Accrued expenses	7.00	1,564,905	1,327,049
Accounts Payable	8.00	46,812	1,843,096
Net Assets		271,704,674	316,377,823
Capital Fund			
Unit capital	9.00	309,525,000	309,525,000
Unit premium reserve	10.00	497,275	497,275
Unrealized Gain(Loss)		(51,456,323)	(3,335,608)
Retained earnings	11.00	13,138,722	9,691,156
Total Capital Fund		271,704,674	316,377,823
Net Asset Value (NAV)			
At cost price	12.00	10.70	10.33
At market price	13.00	8.78	10.22

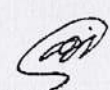
These Financial Statements should be read in conjunction with notes.


Date: April 15, 2020


Managing Director(AMC)


Chairman, Trustee


Member, Trustee


Head of Operations
& CCO (AMC)

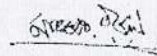

Deputy Manager-
Fund Accounts(AMC)

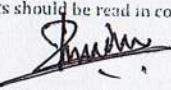
CAPITEC PADMA P.F. SHARIAH UNIT FUND
Statement of Profit or Loss and Other Comprehensive Income(Unaudited)
For the Period from July 01, 2019 to March 31, 2020


Particulars	Notes	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
		July 01, 2019 to March 31, 2020	May 27, 2018 to March 31, 2019	January 01, 2020 to March 31, 2020	January 01, 2019 to March 31, 2019
Income					
Realized gain/(loss) on sale of marketable securities	14.00	9,391,031	7,672,430	4,710,902	7,186,315
Dividend income	15.00	6,055,057	613,240	1,232,066	460,968
Profit on deposits	16.00	8,061,711	4,820,834	2,518,383	2,754,752
Total Income		23,507,799	13,106,504	8,461,352	10,402,035
Expenses					
Management Fee		4,462,419	2,160,890	1,452,454	1,264,222
Trustee Fee		333,742	143,440	107,745	81,443
Custodian Fee		282,426	67,608	95,151	47,295
CDBL Charges		103,793	47,299	58,650	33,389
Brokerage Commission		501,906	435,157	333,938	317,631
Amortization of Preliminary and Issue Expenses	17.00	397,612	274,714	131,573	130,128
BSEC Annual Fee		240,571	-	79,607	-
Printing and Publication		183,125	123,940	68,625	84,940
Bank Charges and Excise Duty		134,136	105,300	27,195	40,705
Shariah Supervisory Board Meeting Fee		63,500	15,000	38,500	-
Other Operating Expenses	18.00	13,000	42,000	10,000	6,000
Total Expenses		6,716,230	3,415,348	2,403,439	2,005,754
Profit before provision		16,791,569	9,691,156	6,057,913	8,396,281
Provision 10% Against Marketable Investment	19.00	(5,717,369)	-	-	-
Profit after provision		11,074,200	9,691,156	6,057,913	8,396,281
Add: Other Comprehensive Income		-	-	-	-
Total Comprehensive Income Or Loss		11,074,200	9,691,156	6,057,913	8,396,281
Earnings Per Unit	20.00	0.36	0.31	0.20	0.27


These Financial Statements should be read in conjunction with notes.

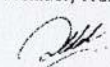
Date: April 15, 2020


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(Unaudited)

For the Period from July 01, 2019 to March 31, 2020

Particulars	Unit Capital	Unit Premium Reserve	Unrealized Gain(Loss)	Retained earnings	Total equity
Balance as on July 01, 2019	309,525,000	497,275	-	11,350,272	321,372,547
Unit subscribed	-	-	-	-	-
Unit premium reserve	-	-	-	-	-
Unrealized Gain(Loss)	-	-	(51,456,323)	-	(51,456,323)
Dividend Paid	-	-	-	(9,285,750)	(9,285,750)
Net profit/(Loss)	-	-	-	11,074,200	11,074,200
Balance as on March 31, 2020	309,525,000	497,275	(51,456,323)	13,138,722	271,704,674

CAPITEC PADMA P.F. SHARIAH UNIT FUND


Statement of Changes in Equity(Unaudited)


For the Period from May 27, 2018 to March 31, 2019


Particulars	Unit Capital	Unit Premium Reserve	Unrealized Gain(Loss)	Retained earnings	Total equity
Balance as on May 27, 2018	309,525,000	497,275	-	-	309,525,000
Unit subscribed	-	-	-	-	497,275
Unit premium reserve	-	-	-	-	(3,335,608)
Unrealized Gain(Loss)	-	-	(3,335,608)	-	(3,335,608)
Dividend Paid	-	-	-	-	-
Net profit/(Loss) for the period	-	-	-	9,691,156	9,691,156
Balance as on March 31, 2019	309,525,000	497,275	(3,335,608)	9,691,156	316,377,823

Date: April 15, 2020


Managing Director(AMC)


Chairman, Trustee


Member, Trustee

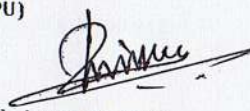

Deputy Manager
Fund Accounts(AMC)

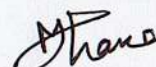
CAPITEC PADMA P.F. SHARIAH UNIT FUND

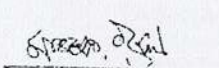
Statement of Cash Flows (Unaudited)
For the Period from July 01, 2019 to March 31, 2020


Particulars	Amount in Taka	Amount in Taka
	July 01, 2019 to March 31, 2020	May 27, 2018 to March 31, 2019
Cash flow from operating activities		
Investment in Securities	(134,830,419)	(140,020,021)
Payment made in IPO Investments	(9,852,430)	(2,828,160)
Proceeds from Sale of Marketable Securities	126,022,604	75,656,104
Investment in MTDR	-	(1,000,000)
Bank Profit Received in Cash	7,924,251	2,077,144
Dividend Received in Cash	4,499,057	148,240
Payment for Preliminary Expenses	-	(3,945,770)
Payment for Expenses	(7,506,776)	(1,721,671)
Tax Deducted at Source	-	(88,473)
Returned (Deducted) TDS	160,493	-
Net cash inflow/(outflow) by operating activities	(13,583,220)	(71,722,607)
Cash flow from investment activities		
	-	-
Cash flow from financing activities		
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)	-
Net cash inflow/(outflow) from financing activities	(9,285,750)	310,022,275
Increase/(Decrease) in cash	(22,868,970)	238,299,668
Cash & cash equivalent at beginning of the period	119,084,045	-
Cash & cash equivalent at end of the period	96,215,075	238,299,668
Net Operating Cash Flow Per Unit (NOCFPU)	(0.44)	(2.32)


Date: April 15, 2020


Chairman, Trustee


Member, Trustee


Managing Director (AMC)


Head of Operations
& COO (AMC)


Deputy Manager-
Fund Accounts(AMC)

CAPITEC PADMA P.F. SHARIAH UNIT FUND
Notes to the financial statement

		Amount in Taka		
		March 31, 2020		
1.00	Marketable Investment-at market price: Tk. 163,703,056			
	Investment in Securities	163,703,056		
		163,703,056		
	Annexure-A may kindly be seen for details of Marketable Investment			
2.00	Investment in IPO:(IPO Allotments) price: Tk. 0			
	Investment in IPO	-		
3.00	Preliminary and issue expenses : Tk. 2,890,277			
	This is made up as follows:			
	<u>Particulars</u>			
	Preliminary and issue expenses	3,945,770		
	Less: Amortization up to December 31,2019	(923,920)		
	Less: Amortization during this period	(131,573)		
	Closing Balance:	2,890,277		
3.01	Preliminary and issue expenses			
	This is made up as follows:			
	Formation Fee to AMC	1,000,000		
	Management Fee for Pre-scheme Formation Period	146,850		
	Legal and Compliance related Expenses	348,500		
	Printing and Publication	1,586,700		
	Road Show and Marketing Expenses	740,000		
	Other Expenses	123,720		
		3,945,770		
4.00	Advance deposits & pre-payments : Tk. 5,300,852			
	This is made up as follows:			
	<u>Particulars</u>			
	IPO Application	5,000,000		
	Tax Deducted at Source	116,959		
	BSEC Annual Fees	78,732		
	Advance Trustee Fee	105,161		
	Total:	5,300,852		
5.00	Accounts receivable : Tk. 5,207,130			
	This is made up as follows:			
	<u>Particulars</u>			
	FDR Profit Receivables	3,532,450		
	SND Profit Receivables	118,680		
	Dividend Receivable	1,556,000		
	Total:	5,207,130		
6.00	Cash & cash equivalents : Tk. 96,215,075			
	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	1,196,401
	Al-Arafah Islami Bank Limited	Kawran Bazar	1171220000487	532,612
	Al-Arafah Islami Bank Limited	Kawran Bazar	1171220000476	3,482,799
	Al-Arafah Islami Bank Limited	Kawran Bazar	1171020007011	3,263
	Cash at Money Market Instruments			91,000,000
	Total:			96,215,075

Amount in Taka
March 31, 2020

7.00 Accrued Expenses : Tk. 1,564,905

This is made up as follows:

Particulars

Custodian Fees
Management Fees
CDBL Fees
Miscellaneous Expenses
Total:

95,151
1,452,454
3,800
13,500
1,564,905

8.00 Accounts Payable : Tk. 46,812

This is made up as follows:

Particulars

TDS Payable

Total:

46,812
46,812

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
90,000,000
209,525,000
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

11.00 Retained earning : Tk. 13,138,721.65

This is made up as follows:

Particulars

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

11,350,272
(9,285,750)
11,074,200
13,138,722

12.00 Net Asset Value (NAV) per unit at cost price : Tk. 10.70

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

273,316,390
59,456,389
(1,611,717)
331,161,063
30,952,500
10.70

13.00 Net Asset Value (NAV) per unit at market price : Tk. 8.78

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

331,161,063
(59,456,389)
271,704,674
30,952,500
8.78

Amount in Taka
July 01, 2019 to
March 31, 2020

14.00 Realized gain/(loss) on sale of marketable securities : Tk. 9,391,031

This is made up as follows:

Particulars

ANDTEL	561,930
GENEXIL	365,912
BXPHARMA	913,372
COPPERTECH	499,094
NEWLINE	149,681
SILCOPHL	221,220
AIBLISTIMF	940,238
IFILISLMF1	138,045
ORIONPHARM	974,132
SUMITPOWER	1,423,280
ADVENT	34,108
ISLAMICFIN	60,282
LINDEBD	29,253
KDSALTD	570,018
RENATA	830,422
RINGSHINE	1,505,187
SSSTEEL	174,858
Total:	9,391,031

15.00 Dividend income : Tk. 6,055,057

This is made up as follows:

Particulars

Dividend income	6,055,057
Total:	6,055,057

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

16.00 Profit on deposits : Tk. 8,061,711

This is made up as follows:

Particulars

Profit on Bank Accounts	671,527
Profit on FDR & Money Market Instrument	7,390,185
Total:	8,061,711

17.00 Amortization of Preliminary and Issue Expenses : Tk. 397,612

This is made up as follows:

Particulars

Preliminary and Issue Expenses during the Period Amortized of Preliminary and issue expenses (9 months)	397,612
	397,612

18.00 Other operating expenses : Tk. 13,000

This is made up as follows:

Particulars

Bidding/Subscription Fees	13,000
Total:	13,000

19.00 Unrealized Gain(Loss)Investment in Marketable Securities (Market Price)

This is made up as follows:

Particulars

Opening Balance	(2,282,697)
Unrealized Gain(Loss)	(59,456,389)
Current Period Unrealized Gain(Loss)	(57,173,692)
10% Provision against Unrealized Gain(Loss)	(5,717,369)
Total:	<u>(51,456,323)</u>

20.00 Earning Per Unit: Tk. 0.36

This is made up as follows:

Particulars

Net profit for the period	11,074,200
Number of Units	30,952,500
Earning Per Unit	<u>0.36</u>

CAPITEC PADMA P.F. SHARIAH UNIT FUND

Schedule of Investment in Securities

As on March 31, 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)
SQURPHARMA	117,700	242.11	28,496,316	172.50	20,303,250	8.56%	(8,193,066)
MILBD	200,000	98.84	19,767,297	65.30	13,060,000	5.94%	(6,707,297)
SILCOPHL	9,495	9.09	86,321	22.40	212,688	0.03%	126,367
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	3.53%	(2,619,202)
KPCL	454,213	57.89	26,295,575	45.30	20,575,849	7.90%	(5,719,726)
BSCABLES	110,000	90.75	9,982,359	54.60	6,006,000	3.00%	(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	79.60	11,940,000	6.36%	(9,219,152)
GP	7,500	321.29	2,409,700	238.80	1,791,000	0.72%	(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	9.29%	(7,378,778)
FAREASTLIF	101,000	62.24	6,285,767	40.10	4,050,100	1.89%	(2,235,667)
DOREENPWR	410,000	72.37	29,672,260	57.10	23,411,000	8.92%	(6,261,260)
ISLAMIBANK	100,000	21.65	2,165,000	16.90	1,690,000	0.65%	(475,000)
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	944.00	7,397,184	2.21%	27,841
Total=			212,159,445		152,703,056	63.76%	(59,456,389)

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 Limite	1,000,000	11.00	11,000,000	-	11,000,000	3.31%	-
Total=			11,000,000		11,000,000	3.31%	-
Total Investment in Listed & Non-Listed Securities			223,159,445		163,703,056	67.06%	-

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=			223,159,445		163,703,056	67.06%	-

CAITEC PADMA P.F. SHARIAH UNIT FUND

Dividend Income

For the Period from July 01, 2019 to March 31, 2020

ANNEXURE-B

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
Total				6,055,057