

Capitec Padma P.F. Shariah Unit Fund

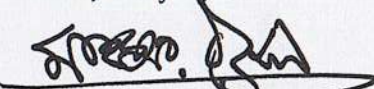
Statement of Financial Position

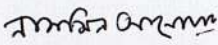
As at December 31, 2020


Particulars	Notes	Amount in Taka	
		December 31, 2020	June 30, 2020
Assets			
Marketable investment -at market price	1.00	208,787,246	165,785,826
IPO Investment	2.00	9,992,500	-
Preliminary and issue expenses	3.00	2,492,666	2,758,704
Advance deposits & pre-payments	4.00	307,351	419,910
Accounts receivable	5.00	5,629,088	1,996,042
Cash & cash equivalents	6.00	86,603,276	105,242,870
Total Assets		313,812,126	276,203,351
Current liabilities			
Accrued expenses	7.00	3,239,721	3,081,111
Accounts payable	8.00	2,600	-
Net Assets		310,569,805	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)		-	(54,769,261)
Retained earnings	11.00	547,530	17,869,226
Total Capital Fund		310,569,805	273,122,240
Net Asset Value (NAV)			
At cost price	12.00	10.47	10.71
At market price	13.00	10.03	8.82

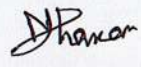
These Financial Statements should be read in conjunction with notes.


Date: January 10, 2021


Managing Director(AMC)


Chairman, Trustee


Head of Operations
& CCO (AMC)


Member, Trustee

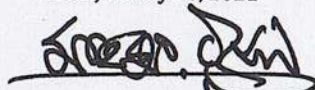

Deputy Manager-
Fund Accounts(AMC)

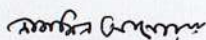
Capitec Padma P.F. Shariah Unit Fund
Statement of Profit or Loss and Other Comprehensive Income
For the Period from July 01, 2020 to December 31, 2020


Particulars	Notes	Amount in Taka	
		July 01, 2020 to December 31, 2020	July 01, 2019 to December 31, 2019
Income			
Realized gain/(loss) on sale of marketable securities	14.00	2,753,044	4,680,128
Dividend income	15.00	5,820,563	4,822,990
Profit on deposits	16.00	3,512,015	5,543,329
Total Income		12,085,621	15,046,447
Expenses			
Management Fee		3,002,497	3,009,965
Trustee Fee		222,365	225,997
Custodian Fee		203,126	187,275
CDBL Charges		48,607	45,143
Brokerage Commission		60,131	167,968
Amortization of Preliminary and Issue Expenses	17.00	266,038	266,039
BSEC Annual Fee		137,390	160,964
Printing and Publication		95,190	114,500
Bank Charges and Excise Duty		111,046	106,941
Shariah Supervisory Board Meeting Fee		-	25,000
Other Operating Expenses	18.00	24,000	3,000
Total Expenses		4,170,390	4,312,791
Profit before provision		7,915,232	10,733,656
Provision Against Marketable Investment	19.00	(9,760,678)	(37,326,478)
Profit after provision		(1,845,446)	(26,592,821)
Add: Other Comprehensive Income		-	-
Total Comprehensive Income Or Loss		(1,845,446)	(26,592,821)
Earnings Per Unit	20.00	(0.06)	(0.86)


These Financial Statements should be read in conjunction with notes.


Date: January 10, 2021


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 October 01, 2020 to December 31, 2020


Particulars	Notes	Amount in Taka	
		October 01, 2020 to December 31, 2020	October 01, 2019 to December 31, 2019
Income			
Realized gain/(loss) on sale of marketable securities		1,945,910	2,534,054
Dividend income		4,515,660	4,620,990
Profit on deposits		1,634,919	2,875,297
Total Income		8,096,489	10,030,341
Expenses			
Management Fee		1,568,928	1,594,291
Trustee Fee		116,509	119,044
Custodian Fee		92,601	92,839
CDBL Charges		44,119	19,311
Brokerage Commission		27,661	78,306
Amortization of Preliminary and Issue Expenses		133,019	133,019
BSEC Annual Fee		68,695	80,482
Printing and Publication		81,690	39,000
Bank Charges and Excise Duty		80,618	93,928
Shariah Supervisory Board Meeting Fee		-	-
Other Operating Expenses		16,000	-
Total Expenses		2,229,841	2,250,220
Profit before provision		5,866,648	7,780,121
Provision Against Marketable Investment		(9,760,678)	(25,700,119)
Profit after provision		(3,894,030)	(17,919,998)
Add: Other Comprehensive Income		-	-
Total Comprehensive Income Or Loss		(3,894,030)	(17,919,998)

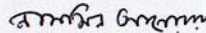
Earnings Per Unit


(0.13)


(0.58)


Date: January 10, 2021


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 December 31, 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)	-	-	54,769,261	(15,476,250)	54,769,261
Dividend Paid	-	-	-	(1,845,446)	(1,845,446)
Net profit/(Loss)	-	-	-	547,530	547,530
Balance as on December 31, 2020	309,525,000	497,275	-	547,530	310,569,805

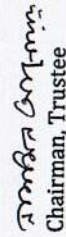
Capitec Padma P.F. Shariah Unit Fund

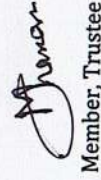
Statement of Changes in Equity
For the Period from July 01, 2019 to December 31, 2019

Particulars	Unit Capital	Unit Premium Reserve	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	-	-	-	-
Dividend Paid	-	-	(9,285,750)	(9,285,750)
Net profit/(Loss) for the period	-	-	(26,592,821)	(26,592,821)
Balance as on December 31, 2019	309,525,000	497,275	(24,528,300)	285,493,975

Date: January 10, 2021


Managing Director(AMC)


Chairman, Trustee


Member, Trustee



Head of Operations
& CCO (AMC)

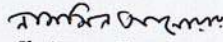

Deputy Manager-
Fund Accounts(AMC)


Capitec Padma P.F. Shariah Unit Fund
Statement of Cash Flows
For the Period from July 01, 2020 to December 31, 2020

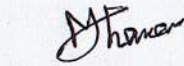
Particulars	Amount in Taka	
	July 01, 2020 to December 31, 2020	July 01, 2019 to December 31, 2019
Cash flow from operating activities		
Investment in Securities	(9,729,741)	(43,817,878)
Payment made in IPO Investments	(15,226,240)	(4,852,430)
Proceeds from Sale of Marketable Securities	19,723,688	49,212,571
Bank Profit Received in Cash	3,907,629	6,317,072
Dividend Received in Cash	1,708,903	3,319,000
Payment for Expenses	(3,493,788)	(3,648,729)
Returned/ (Deducted) TDS	(53,795)	98,086
Net cash inflow/(outflow) by operating activities	(3,163,344)	6,627,692
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	(18,639,594)	(2,658,058)
Cash & cash equivalent at beginning of the period	105,242,870	119,084,045
Cash & cash equivalent at end of the period	86,603,276	116,425,987
Net Operating Cash Flow Per Unit (NOCFPU)	(0.10)	0.21


Date: January 10, 2021


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

		Amount in Taka	
		December 31, 2020	June 30, 2020
1.00	Marketable Investment-at market price: Tk.208,787,246		
	Investment in Securities	208,787,246	165,785,826
		<u>208,787,246</u>	<u>165,785,826</u>
	Annexure-A may kindly be seen for details of Marketable Investment		
2.00	Investment in IPO:(IPO Allotments) price: Tk.9,992,500		
	Investment In IPO	9,992,500	-
		<u>9,992,500</u>	<u>-</u>
3.00	Preliminary and issue expenses : Tk. 2,492,666		
	This is made up as follows:		
	Particulars		
	Opening balance	2,758,704	3,287,889
	Less: Amortization up to June 30,2020	-	(529,185)
	Less: Amortization during this period	(266,038)	-
	Closing Balance:	<u>2,492,666</u>	<u>2,758,704</u>
4.00	Advance deposits & pre-payments : Tk. 307,351		
	This is made up as follows:		
	Particulars		
	IPO Application	-	-
	Tax Deducted at Source	172,948	144,767
	BSEC Annual Fees	134,403	271,793
	Advance Trustee Fee	-	3,350
	Total:	<u>307,351</u>	<u>419,910</u>
5.00	Accounts receivable : Tk. 5,629,088		
	This is made up as follows:		
	Particulars		
	FDR Profit Receivables	1,397,147	1,972,042
	SND Profit Receivables	116,280	-
	Dividend Receivables	4,115,660	24,000
	Total:	<u>5,629,088</u>	<u>1,996,042</u>
6.00	Cash & cash equivalents : Tk. 86,603,276		
	This is made up as follows:		
	Name of the Bank	Branch	Account Number
	Al-Arafah Islami Bank Limited	Kawran Bazar	1171220000397
	Al-Arafah Islami Bank Limited	Kawran Bazar	1171220000487
	Al-Arafah Islami Bank Limited	Kawran Bazar	1171220000476
	Al-Arafah Islami Bank Limited	Kawran Bazar	1171020007011
	Cash at Money Market Instruments		
	Total:		
		4,295,606	4,504,497
		553,035	543,584
		750,262	9,191,870
		4,373	2,918
		<u>81,000,000</u>	<u>91,000,000</u>
		<u>86,603,276</u>	<u>105,242,870</u>
7.00	Accrued Expenses : Tk. 3,239,721		
	This is made up as follows:		
	Particulars		
	Custodian Fees	190,204	185,643
	Management Fees	3,002,497	2,845,568
	Trustee Fees	18,520	-
	Audit Fees	-	25,000
	CDBL Fees	-	11,400
	Miscellaneous Expenses	28,500	13,500
	Total:	<u>3,239,721</u>	<u>3,081,111</u>

8.00 Accounts Payable : Tk. 2,600

This is made up as follows:

Particulars

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

Amount in Taka	
December 31, 2020	June 30, 2020

-	-
-	-
2,600	-
2,600	-

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 Retained earning : Tk. 547,529.89

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)
(1,845,446)	15,804,704
547,530	17,869,226

12.00 Net Asset Value (NAV) per unit at cost price : Tk. 10.47

This is made up as follows:

Particulars

Total Assets at Market Price
 Add/Less: 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

313,812,126	276,203,351
13,447,715	58,456,298
(3,242,321)	(3,081,111)
324,017,520	331,578,538
30,952,500	30,952,500
10.47	10.71

13.00 Net Asset Value (NAV) per unit at market price : Tk. 10.03

This is made up as follows:

Particulars

Total net asset value at Cost Price
 Add/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

324,017,520	331,578,538
(13,447,715)	(58,456,298)
310,569,805	273,122,240
30,952,500	30,952,500
10.03	8.82

		Amount in Taka	
		July 01, 2020 to December 31, 2020	July 01, 2019 to December 31, 2019
14.00	Realized gain/(loss) on sale of marketable securities : Tk. 2,753,044		
	This is made up as follows:		
	Particulars		
	Realized gain/(loss) on sale of marketable securities	2,753,044	4,680,128
	Total:	2,753,044	4,680,128
	Annexure-B may kindly be seen for details of realized gain/(loss) on sale of marketable securities		
15.00	Dividend income : Tk. 5,820,563		
	This is made up as follows:		
	Particulars		
	Dividend income	5,820,563	4,822,990
	Total:	5,820,563	4,822,990
	Annexure-C may kindly be seen for details of dividend income.		
16.00	Profit on deposits : Tk. 3,512,015		
	This is made up as follows:		
	Particulars		
	Profit on Bank Accounts	442,373	552,846
	Profit on FDR & Money Market Instrument	3,069,641	4,990,482
	Total:	3,512,015	5,543,329
17.00	Amortization of Preliminary and Issue Expenses : Tk. 266,038		
	This is made up as follows:		
	Particulars		
	Preliminary and Issue Expenses during the Period	266,038	266,039
	Amortized of Preliminary and Issue expenses	266,038	266,039
18.00	Other operating expenses : Tk. 24,000		
	This is made up as follows:		
	Particulars		
	Bidding/Subscription Fees	24,000	3,000
	Total:	24,000	3,000
19.00	Provision Against Marketable Investment : Tk. -9,760,678		
	This is made up as follows:		
	Particulars		
	Opening Balance	(3,687,037)	(2,282,697)
	Unrealized Gain(Loss)	(13,447,715)	(39,609,175)
	Current Period Provision Against Marketable Investment	(9,760,678)	(37,326,478)
20.00	Earning Per Unit: Tk. -0.06		
	This is made up as follows:		
	Particulars		
	Net profit for the period	(1,845,446)	(26,592,821)
	Number of Units	30,952,500	30,952,500
	Earning Per Unit	(0.06)	(0.86)

I. Investment in Capital Market Securities (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. Share of Listed Companies							
1	BBSCABLES	121,000	9,982,359	6,630,800	(3,351,559)	-33.57%	3.13%
2	SINGERBD	160,000	30,898,778	28,096,000	(2,802,778)	-9.07%	9.69%
3	MJLBD	200,000	19,767,297	15,380,000	(4,387,297)	-22.19%	6.20%
4	KPCL	454,213	26,295,575	20,575,849	(5,719,726)	-21.75%	8.25%
5	DORENPWR	451,000	29,672,260	27,511,000	(2,161,260)	-7.28%	9.31%
6	FAREASTLJF	101,000	6,285,767	4,686,400	(1,599,367)	-25.44%	1.97%
7	BDCOM	111,300	3,259,430	2,671,200	(588,230)	-18.05%	1.02%
8	SQRPHARMA	123,585	28,496,316	27,126,908	(1,369,409)	-4.81%	8.94%
9	ACTIVEFINE	120,000	3,690,000	2,028,000	(1,662,000)	-45.04%	1.16%
10	ADVENT	440,000	11,739,202	10,032,000	(1,707,202)	-14.54%	3.68%
11	GHCL	58,072	2,434,292	2,032,520	(401,772)	-16.50%	0.76%
12	ROBI	469,020	23,994,623	13,976,796	(9,286,596)	-198.00%	1.47%
13	BSCCL	170,000	3,692,990	2,837,000	(855,990)	-23.19%	1.17%
14	SQUARETEXT	84,072	2,505,346	2,505,346	(1,187,645)	-32.16%	1.16%
15	RINGSHINE	313,484	2,698,967	2,006,298	(692,669)	-25.66%	0.85%
	Sub-Total		207,598,055	193,496,116	(14,101,940)	-6.79%	65.11%
B. Listed Bond							
16	IBLBPOND	3,813	3,636,905	3,851,130	214,225	5.89%	1.14%
	Sub-Total		3,636,905	3,851,130	214,225	5.89%	1.14%
Grand Total of Capital Market Securities (Listed)			211,234,961	197,347,246	(13,887,715)	-6.57%	66.25%

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	EPCL	285,500	9,992,500	9,992,500	-	0.00%	3.13%
2	Amulet Pharmaceuticals Limited	1,040,000	11,000,000	11,440,000	440,000	4.00%	3.45%
	Sub-Total		20,992,500	21,432,500	440,000	2.10%	6.58%
Grand Total of Capital Market Securities (Non-Listed)			20,992,500	21,432,500	440,000	2.10%	6.58%

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 & 23/07/2020	Islamic Finance and Investment Ltd	9.50%	20,000,000	20,950,000			
2 & 09/10/2020	Islamic Finance and Investment Ltd	8.50%	10,000,000	10,425,000			
3 & 20/10/2020	Social Islamic Bank Ltd	8.00%	25,000,000	26,000,000			
4 & 30/12/2020	Union Bank Ltd	8.25%	25,000,000	26,031,250			
5 & 30/12/2020	AB Bank Ltd	6.00%	1,000,000	1,030,000			
	Sub-Total		81,000,000	84,436,250			
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%	4,295,606				
1171220000487	AL-Arafah Islami Bank Ltd, SND	5.00%	553,035				
1171220000476	AL-Arafah Islami Bank Ltd, SND	5.00%	750,262				
1171020007011	AL-Arafah Islami Bank Ltd, Current A/C	-	4,373				
	Sub-Total		5,603,276				
Total Cash & Cash Equivalent and Investment in Securities (Not related to Capital Market):			86,603,276				
Total Investment=(I+II+III)			318,830,736				

***The revalued rate of "Amulet Pharmaceuticals Ltd" has been calculated at Tk. 11.00/- each on the basis of un-audited financial statement ended on 30 June, 2020.

Capitec Padma P.F. Shariah Unit Fund
Schedule of realized gain/(loss) on sale of marketable securities
For the Period from July 01, 2020 to December 31, 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	2,556,651.30	2,165,000.00	391,651
3	GHAIL	70,000	1,339,000.00	1,169,000.00	170,000
4	GP	16,000	5,296,769.20	5,117,817.30	178,952
5	IBBLPBOND	8,302	8,044,958.50	7,918,590.48	126,368
6	AOL	16,854	751,647.60	168,540.00	583,108
7	DOMINAGE	37,500	1,611,434.10	375,000.00	1,236,434
Total					2,753,044

Capitec Padma P.F. Shariah Unit Fund
Dividend Income
For the Period from July 01, 2020 to December 31, 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
04	BBSCABLES	110,000	10%	110,000
05	BSCCL	150,000	20%	300,000
06	MJLBD	200,000	45%	900,000
07	KPCL	454,213	34%	1,544,324
08	BDCOM	106,000	5%	53,000
09	RINGSHINE	310,381	1%	31,038
10	FAREASTLIF	101,000	10%	101,000
11	SQURPHARMA	117,700	47%	553,190
12	SQUARETEXT	84,072	10%	84,072
13	DOREENPWR	410,000	10%	410,000
14	GHCL	58,072	5%	29,036
15	Amulet Pharmaceuticals Limited	1,000,000	4%	400,000
Total				5,820,563