


CAPM IBBL ISLAMIC MUTUAL FUND
STATEMENT OF FINANCIAL POSITION
3rd Quarter Report (Unaudited)
As at 31 March 2018


Particulars	Notes	As at March 31, 2018 Taka
ASSETS		
Investments	1.00	90,497,682
Other receivables	2.00	7,172,720
Prepayments & Advance	3.00	3,797,370
Cash and cash equivalents	4.00	570,533,843
Total Assets		<u>672,001,615</u>
OWNERS' EQUITY & LIABILITIES		
OWNERS' EQUITY:		
Unit Capital	6.00	668,535,000
Retained earnings	7.00	1,568,976
Total Owners' Equity		<u>670,103,976</u>
Accounts payable	8.00	1,897,639
Total Liabilities		<u>1,897,639</u>
Total Equity & Liabilities		<u>672,001,615</u>
Net asset value (NAV) per unit:		
At cost	9.00	10.00
At market price	10.00	10.02

On behalf of CAPM IBBL ISLAMIC MUTUAL FUND


Chairman, Trustee
Investment Corporation of Bangladesh


Managing Director & CEO
Asset Manager
CAPM Company Limited


Member, Trustee
Investment Corporation of Bangladesh


Compliance Officer
Asset Manager
CAPM Company Limited

Dhaka
Date: 17.04.2018

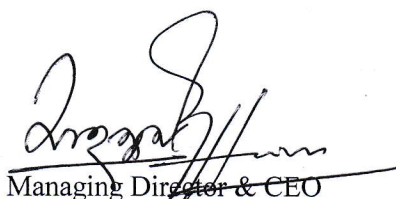
CAPM IBBL ISLAMIC MUTUAL FUND
Statement of Profit or Loss and Other Comprehensive Income
For the period ended 31 March, 2018

Particulars	Notes	Taka
Income		
Profit income		8,722,169
Net gain on sale of marketable securities		107,374
Total Income		8,829,542
Expenditure		
Management fee		1,853,202
Bank Charge, Commission & Excise Duty		661
Custodian Fee		44,437
Bidding Fee (Book-Building)		6,000
Registration Fee (Book-Building)		25,000
Brokerage Fee-Sale		25,475
CDBL & BO Charge		6,465
Total Expense		1,961,240
Income during the period		6,868,303
Provision for Unrealized Gain/Loss during the period		(5,299,327)
Net income during the period		1,568,976
Earnings per unit during the period		0.02

On behalf of CAPM IBBL ISLAMIC MUTUAL FUND



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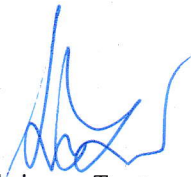
Dhaka
Date: 17.04.2018

CAPM IBBL ISLAMIC MUTUAL FUND

Statement of Changes in Equity
For the period ended 31 March, 2018

Particulars	Amount in Taka		
	Unit Capital	Retained Earnings	Total Equity
Opening Balance	-	-	-
Paid up Fund	668,535,000	-	668,535,000
Net income during the period	-	1,568,976	1,568,976
Balance as at 31 March, 2018	668,535,000	1,568,976	670,103,976

On behalf of CAPM IBBL ISLAMIC MUTUAL FUND

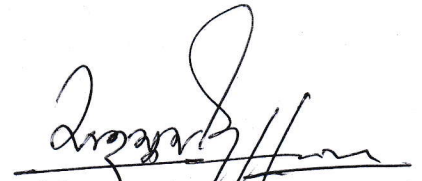


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Dhaka
Date: 17.04.2018



Managing Director & CEO
Asset Manager
CAPM Company Limited

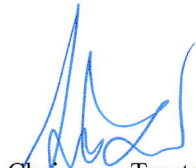


Compliance Officer
Asset Manager
CAPM Company Limited

CAPM IBBL ISLAMIC MUTUAL FUND
Statement of Cash Flows
For the period ended 31 March, 2018

Particulars	Taka
Cash flows from operating activities	
Profit income realized in cash	28,790,567
Proceeds from sale of marketable securities	107,374
Dividend income	-
Operating expenses	(28,076,614)
Net cash from operating activities	821,327
Cash flows from investing activities	
Investment in Listed Securities	(108,426,918)
Received from Listed & Non listed Securities	12,604,435
Investment in Non listed Securities	(3,000,000)
Net cash used in investing activities	(98,822,483)
Cash flows from financing activities	
Proceeds from issuance of units - Capital fund	668,535,000
Net cash used in financing activities	668,535,000
Net cash flows	570,533,843
Cash and cash equivalents at the beginning of the period	-
Cash and cash equivalents at the end of the period	570,533,843
Net operating cash flows	821,327
Number of outstanding units	66,853,500
Net operating cash flows per unit	0.01

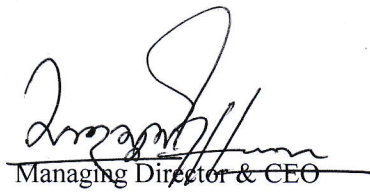
On behalf of CAPM IBBL ISLAMIC MUTUAL FUND



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Member, Trustee
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Managing Director & CEO
Asset Manager
CAPM Company Limited



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Asset Manager
CAPM Company Limited

Dhaka
Date: 17.04.2018

CAPM IBBL Islamic Mutual Fund
Notes to the Financial Statements

	Taka
1.00 Investments	
Investment in marketable securities - at market	90,497,682
	90,497,682
2.00 Other receivables	
Receivable from Broker House	-
MTDR Profit Receivable	783,065
Short Notice Deposit (MSND)	6,389,655
	7,172,720
3.00 Advance, Deposit & Prepayments	
Advance Payment-Publication	34,440
Advance Payment-CSE	262,930
Advance Payment-CDBL	500,000
Advance IPO Application	3,000,000
	3,797,370
4.00 Cash and cash equivalents	
Cash at bank - SND Account with:	
Shahjalal Islami Bank Ltd. (Uttara Ladies branch)	9,999,940
Union Bank Ltd. (Banani branch)	295,533,903
	305,533,843
Mudarabah Term Deposit Receipt	265,000,000
	570,533,843
6.00 Unit Capital	
66853500 units of Tk 10 each	668,535,000
	668,535,000
7.00 Retained earnings	
Opening Balance	-
Net income during the period	1,568,976
	1,568,976
Profit & Loss has been adjusted with retained earnings.	
8.00 Accounts payable	
Management fee Payable	1,853,202
Custodian fee Payable	44,437
	1,897,639
9.00 Net asset value (NAV) per unit at cost	
Total net asset value at cost	668,230,583
Number of units	66,853,500
NAV per unit at cost	10.00

CAPM IBBL Islamic Mutual Fund
Notes to the Financial Statements

Taka

10.00 Net asset value per unit at market value

Total net asset value at market price	670,103,976
Number of units	66,853,500
NAV per unit at market price	10.02

11.00 Investment Diminution Reserve

Investment in marketable securities - at market	90,497,682
Investment in marketable securities - at cost	95,797,009
	(5,299,327)

12.00 Earnings per unit

Net profit for the Period (A)	1,568,976
Number of units (B)	66,853,500
Earnings per unit (A+B)	0.02

13.00 General Note:

CAPM IBBL Islamic Mutual Fund is (here-in-after referred to as "The Fund") , a Trust Property, was established on 13th November 2016 under the Trust Act, 1882, registered under the Registration Act, 1908 and subsequently on 26th December 2016 registered as a Riba (Interest) Free Progressive Closed-End Mutual Fund from the Bangladesh Securities and Exchange Commission (BSEC) under Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001 with an initial tenure of Ten Years.

Although the fund was established on 13th November 2016, the trading of the fund has been started at DSE and CSE from 05th March 2018. Hence, the quarterly financial statement of this fund has been covered the Period from 13th November 2016 to 31st March 2018 and the income as well as expenses of the fund includes all earnings and expenses since establishment date of the fund.