



CAPM IBBL Islamic Mutual Fund



Registered Address: Rupsha Tower, Flat - C4, Plot - 07, Road - 17, Banani C/A, Dhaka-1213, Phone: 022222-91611,82269

Third Quarter Financial Statement (Unaudited)

Statement of Financial Position as at 31 March 2024			Continuation		
	Taka 31-Mar-23	Taka 30-Jun-23			
ASSETS					
Investments	468,864,531	622,607,807			
Advance, Deposit and prepayments	1,658,062	1,763,035			
Accounts Receivables	1,957,862	4,266,985			
Cash and cash equivalents	148,874,848	142,432,702			
TOTAL ASSETS (A)	621,355,303	771,070,529			
LIABILITIES					
Accounts Payables	3,557,824	7,089,933			
TOTAL LIABILITIES (B)	3,557,824	7,089,933			
NET ASSETS (A-B)	617,797,479	763,980,596			
OWNERS' EQUITY					
Unit Capital	668,535,000	668,535,000			
Reserve Pre-Operating Income	3,107,984	3,107,984			
Unrealised Capital Gain	(106,978,146)	39,304,820			
Retained earnings	53,132,641	53,032,792			
	617,797,479	763,980,596			
Net Asset Value (NAV) per unit:					
At cost	10.84	10.84			
At market price	9.24	11.43			
Statement of Profit or Loss and Other Comprehensive Income for the period from 01 July 2023 to 31 March 2024					
	Taka				
	01.07.23 to 31.03.24	01.07.22 to 31.03.23			
INCOME					
Profit income	5,310,622	5,554,684			
Coupon Income from (Islamic Bond/Sukuk)	1,531,804	1,653,000			
Net gain on sale of marketable securities	39,024,640	31,976,356			
Dividend income	5,915,121	5,808,821			
Total	51,782,187	44,992,861			
EXPENSES					
Management fee	8,473,165	9,013,200			
Annual fees	582,192	581,377			
Trustee fee	843,765	914,952			
BSEC Annual fee	502,315	501,859			
Custodian fee	699,752	810,589			
CDBL & BO Charge	58,957	110,667			
Bank charge,commission and excise duty	107,393	170,405			
Advertisement & publicity expenses	267,700	235,400			
Bidding fee (Book-Building)	-	11,000			
Other operating expenses	35,000	35,000			
Total Expenses	11,570,239	12,384,449			
Net profit before provision for the period	40,211,948	32,608,412			
Provision Write back/(Made) during the period	(146,282,965)	-			
Net profit after provision for the period	(106,071,017)	32,608,412			
Other Comprehensive Income					
Unrealized Gain (decreased)/increased during the period	-	(41,762,720)			
Total Comprehensive Income for the period	(106,071,017)	(9,154,307)			
Earnings per unit	(1.59)	0.49			
Statement of Profit or Loss and Other Comprehensive Income for the period from 01 January 2024 to 31 March 2024					
	Taka				
	01.01.24 to 31.03.24	01.01.23 to 31.03.23			
INCOME					
Profit income	1,936,001	1,915,299			
Coupon Income from (Islamic Bond/Sukuk)	199,800	-			
Net gain on sale of marketable securities	38,526,822	2,470,526			
Dividend income	610,200	502,348			
Total	41,272,823	4,888,173			
EXPENSES					
Management fee	2,699,670	2,974,048			
Annual fees	192,662	190,926			
Trustee fee	270,780	293,575			
BSEC Annual fee	166,220	164,844			
Custodian fee	201,046	267,796			
CDBL & BO Charge	24,145	55,856			
Bank charge,commission and excise duty	27,345	16,495			
Advertisement & publicity expenses	75,200	77,400			
Bidding fee (Book-Building)	-	-			
Other operating expenses	35,000	-			
		Contuning...			
Statement of Cash Flows for the period from 01 July 2023 to 31 March 2024					
	Taka				
	01.07.23 to 31.03.24	01.07.22 to 31.03.23			
A. Cash flows from operating activities					
Profit income realized	3,907,837	6,026,290			
Dividend income received	8,544,215	9,707,319			
Coupon Income from Bond	2,664,018	-			
Gain on sale of investment	39,024,640	32,249,560			
Advance & Prepayments	(1,823,299)	(1,986,325)			
Payment made for expenses	(13,174,481)	(13,901,496)			
Net cash flows from operating activities	39,142,930	32,095,347			
B. Cash flows from investing activities					
Acquisition of shares from secondary market	(8,536,283)	(60,912,974)			
Investment in IPO Application	(4,900,000)	(6,048,590)			
Investment returned from IPO Application	4,828,010	15,627,770			
Proceeds from sale of shares in secondary market	16,019,182	74,782,943			
Net cash used in investing activities	7,410,910	23,449,150			
C. Cash flows from financing activities					
Dividend paid	(40,111,695)	(53,454,021)			
Net cash flows from / (used in) financing activities	(40,111,695)	(53,454,021)			
Net cash flows (A+B+C)	6,442,145	2,090,476			
Cash and cash equivalents at the beginning of the period	142,432,702	138,248,831			
Cash and cash equivalents at the end of the period	148,874,848	140,339,307			
Net operating cash flows	39,142,930	32,095,347			
Number of outstanding units	66,853,500	66,853,500			
Net operating cash flows per unit	0.59	0.48			
Statement of Changes in Shareholder's Equity for the period from 01 July 2023 to 31 March 2024					
	Amount in Taka				
Particulars	Unit Capital	Reserve Pre-Operating Income	Investment Diminution Reserve	Retained Earnings	Total Equity
Opening Balance 01 July 2023	668,535,000	3,107,984	39,304,820	53,032,792	763,980,596
Net profit for the period	-	-	-	40,211,948	40,211,948
Dividend paid	-	-	-	(40,112,100)	(40,112,100)
Unrealized Gain decreased during the period	-	-	(146,282,965)	-	(146,282,965)
Balance as at 31 March 2024	668,535,000	3,107,984	(106,978,146)	53,132,641	617,797,479
For the period from 01 July 2022 to 31 March 2023					
	Amount in Taka				
Particulars	Unit Capital	Reserve Pre-Operating Income	Investment Diminution Reserve	Retained Earnings	Total Equity
Opening Balance 01 July 2022	668,535,000	3,107,984	85,685,518	71,174,044	828,502,546
Net profit for the period	-	-	-	32,608,412	32,608,412
Dividend Paid	-	-	-	(53,482,800)	(53,482,800)
Unrealized Gain decreased during the period	-	-	(41,762,720)	-	(41,762,720)
Balance as at 31 March 2023	668,535,000	3,107,984	43,922,798	50,299,656	765,865,439
Sd/- Chief Operating Officer Asset Manager	Sd/- Compliance Officer Asset Manager	Sd/- Chairman Trustee	Sd/- Member Trustee		
Notes:					
1. Earning per unit for both the periods have been calculated based on the number of outstanding shares for the period ended 31 March 2024.					
2. The full version of the unaudited financial statement is available in the office as well as website of CAPM Company Limited (www.capmbd.com).					