

Constellation Unit Fund
STATEMENT OF FINANCIAL POSITION
As at 31 March 2020

Particulars	Notes	As at 31 March, 2020 Taka	As at 31 December, 2019 Taka
ASSETS			
Non Current Assets			
Preliminary and issue expenses	2	1,988,796	2,067,007
Total Non Current Assets		1,988,796	2,067,007
Current Assets			
Investments in marketable securities- at market	1	37,575,948	34,685,704
Other Receivable	3	1,578,390	393,094
Advance and Prepayments	4	155,174	19,500
Investment in FDR	5	10,000,000	20,000,000
Cash and cash equivalents	6	24,246,832	28,131,632
Total Current Assets		73,556,344	83,229,930
Total Assets		75,545,140	85,296,937
OWNERS' EQUITY & LIABILITIES			
OWNERS' EQUITY:			
Unit Capital	8	78,000,000	86,000,000
Retained earnings		1,821,326	792,022
Unrealised Gain/(Loss)		(5,302,428)	(2,740,391)
Unit Premium Reserve		518,000	366,000
TOTAL OWNERS' EQUITY		75,036,898	84,417,631
Current Liabilities			
Outstanding liabilities	7	508,242	879,306
Total Current Liabilities		508,242	879,306
Total Equity & Liabilities		75,545,140	85,296,937
Net asset value (NAV) per unit:			
At cost price	9	10.30	10.13
At market price	10	9.62	9.82


Managing Director
 Asset Manager
 Constellation Asset management Company Ltd


Chairman
 Trustee
 Investment Corporation of Bangladesh

Dhaka
 March 31, 2020



JP Hara

Constellation Unit Fund
Statement of Profit or Loss and Other Comprehensive Income
For the Period ended 31 March 2020

Particulars	Notes	31-Mar-20 Taka
Income		
Interest income	11	613,999
Net gain/loss on sale of marketable securities	12	234,135
Dividend income	13	852,260
Total Income		1,700,394
Expenditure		
Management fee		465,241
Amortization of Preliminary and Issue expenses		78,211
Addvertisement & Publicity Expenses		40,000
Bank Charge, Commission & Excise Duty		420
Trustee Fee		28,664
CDBL Charge		1,218
IPO Application Charge		5,000
CDBL Connectivity Fee		9,000
Annual BSEC Fee		36,836
Annual CDBL Fee		6,500
BO A/C Maintenance Fee		-
Total Expense		671,091
Net profit for the period		1,029,304
Earnings per unit		0.13


Managing Director
 Asset Manager
 Constellation Asset Management Company Ltd


Chairman
 Trustee
 Investment Corporation of Bangladesh

Dhaka
March 31, 2020



MP
Shamsa

Constellation Unit Fund
Statement of Changes in Equity
For the Period ended 31 March 2020

Particulars	Amount in Taka				
	Unit Capital	Unit Premium Reserve	Unrealised Gain/(Loss)	Retained Earnings	Total Equity
Opening balance	86,000,000	366,000	(2,740,391)	792,022	84,417,631
Unit Surrender Capital	(8,000,000)				(8,000,000)
Net income during the year	-			1,029,304	1,029,304
Unrealised Gain/(Loss)			(2,562,037)		(2,562,037)
Unit Premium Reserve		152,000			152,000
Balance as at 30 June 2018	78,000,000	518,000	(5,302,428)	1,821,326	75,036,898


Managing Director
 Asset Manager

Constellation Asset Management Company Ltd




Chairman

Trustee
 Investment Corporation of Bangladesh



**Constellation Unit Fund
Statement of Cash Flows
For the year ended 31 March 2020**

	Particulars	01 January 2020 to 31 March 2020
A.	Cash flows from operating activities	
	Interest income realized in cash	240,813
	Dividend Income	40,150
	Gain on sale of investment	234,135
	Payment made for expenses	(1,099,618)
	Net cash from operating activities	(584,520)
B.	Cash flows from investing activities	
	Acquisition of shares from secondary market	(10,320,579)
	Net Investment in FDR	10,000,000
	Proceeds from sale of shares in secondary market	4,868,298
	Net cash used in investing activities	4,547,719
C.	Cash flows from financing activities	
	Proceeds from issuance of units-Capital fund	-
	Payments made for re-purchase of units	(7,848,000)
	Net cash used in financing activities	(7,848,000)
	Net cash flows (A+B+C)	(3,884,800)
	Cash and cash equivalents at the beginning of the period	28,131,632
	Cash and cash equivalents at the end of the year/ period	24,246,832
	Net operating Cash flow per unit	(0.07)


Managing Director
Asset Manager

Constellation Asset Management Company Ltd




Chairman
Trustee

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