

Financial Statements

Capitec Padma P.F. Shariah Unit Fund

Padma Life Tower, 10th Floor(Lift-09),115, Kazi Nazrul Islam Avenue,
Bangla Motor, Dhaka-1000.

For the Period from 01 July, 2025 to 31 March, 2026

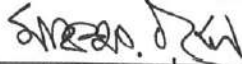
Capitec Padma P.F. Shariah Unit Fund

Statement of Financial Position

As at 31 March, 2026

Particulars	Notes	Amount in BDT	
		31 March, 2026	30 June, 2025
ASSETS			
Non Current Assets			
Preliminary and issue expenses	1.00	-	118,561
Total Non Current Assets		-	118,561
Current Assets			
Marketable investment -at market price	2.00	151,913,865	180,936,409
Advance deposits and pre-payments	3.00	169,304	291,330
Accounts receivable	4.00	2,524,846	4,618,255
Investment in Money Market Instruments	5.00	100,000,000	90,000,000
Cash and cash equivalents	6.00	19,219,135	8,834,724
Total Current Assets		273,827,150	284,680,718
TOTAL ASSETS		273,827,150	284,799,279
EQUITY AND LIABILITIES			
Unit holder Equity			
Unit capital Fund	7.00	349,291,940	375,949,000
Unit premium reserve	8.00	22,335,457	15,795,503
Retained earnings	9.00	(99,647,720)	(110,273,965)
Total Unit holder Equity		271,979,677	281,470,538
CURRENT LIABILITIES			
Unclaimed Dividend	10.00	-	-
Dividend Purification Fund	11.00	346,142	216,978
Other Liabilities	12.00	1,501,331	3,111,763
Total Current Liabilities		1,847,473	3,328,741
Total Unit holder Equity & Liabilities		273,827,150	284,799,279
Net Asset Value (NAV) Per Unit			
At cost price	13.00	11.62	11.65
At market price	14.00	7.79	7.49

The accounting policies and other notes from an integral part of the Financial Statements.



Managing Director

Capitec Asset Management Ltd. (AMC)



Chief Operating Officer & CCO

Capitec Asset Management Ltd. (AMC)



Sr. Assistant Manager-Accounts

Capitec Asset Management Ltd. (AMC)



Chairman, Trustee

Investment Corporation of Bangladesh



Member Secretary, Trustee

Investment Corporation of Bangladesh

Place: Dhaka, Bangladesh.

Dated: 30 April, 2026



Capitec Padma P.F. Shariah Unit Fund
Statement of Profit or Loss and Other Comprehensive Income
For the Period from 01 July, 2025 to 31 March, 2026

Particulars	Notes	Amount in BDT		Amount in BDT	
		01 July 2025 to 31 March 2026	01 July 2024 to 31 March 2025	01 January 2026 to 31 March 2026	01 January 2025 to 31 March 2025
Income					
Realized gain/(loss) on sale of marketable securities	15.00	(19,973,209)	(5,479,967)	(11,698,660)	-
Dividend income	16.00	5,858,233	5,002,089	265,585	562,618
Profit on deposits	17.00	7,801,052	7,967,306	2,307,973	2,609,038
Total Income		(6,313,924)	7,489,428	(9,125,102)	3,171,656
Expenses					
Management fees	18.00	4,299,689	4,544,627	1,397,610	1,428,082
Trustee fees	19.00	317,057	341,550	102,673	105,720
Custodian fees	20.00	302,301	323,081	99,182	105,653
CDBL charges		43,945	45,524	1,050	-
Amortization of preliminary and issue expenses	21.00	118,561	396,166	-	130,128
BSEC annual fees	22.00	214,095	204,591	70,323	67,202
Advertisement and publication expenses		76,500	115,500	-	34,500
Bank charges and excise duty		149,617	76,468	53,050	30,143
Dividend Purification	Annexure-E	129,164	92,606	4,253	6,251
Shariah supervisory board meeting honorarium		33,335	26,668	-	26,668
Other operating expenses	23.00	-	-	-	-
Total Expenses		5,684,264	6,166,781	1,728,141	1,934,347
Profit/(Loss) before provision		(11,998,188)	1,322,647	(10,853,243)	1,237,309
Provision/ (Provision) against marketable Investment	24.00	22,624,433	(41,404,287)	13,918,184	(8,815,496)
Profit/(Loss) after provision		10,626,245	(40,081,640)	3,064,941	(7,578,186)
Add: Other Comprehensive Income		-	-	-	-
Total Comprehensive Income Or (Loss)		10,626,245	(40,081,640)	3,064,941	(7,578,186)
Earnings Per Unit	25.00	0.30	(1.07)	0.09	(0.20)

The accounting policies and other notes from an integral part of the Financial Statements.


Managing Director
Capitec Asset Management Ltd. (AMC)


Chairman, Trustee
Investment Corporation of Bangladesh


Chief Operating Officer & CCO
Capitec Asset Management Ltd. (AMC)


Member Secretary, Trustee
Investment Corporation of Bangladesh


Sr. Assistant Manager-Accounts
Capitec Asset Management Ltd. (AMC)

Place: Dhaka, Bangladesh.
Dated: 30 April, 2026



Capitec Padma P.F. Shariah Unit Fund

Statement of Changes in Equity
For the Period from 01 July, 2025 to 31 March, 2026

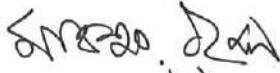
Particulars	Unit Capital	Unit Premium Reserve	Unrealized Gain/(Loss)	Retained Earnings	Total Equity
Balance as on July 01, 2025	375,949,000	15,795,503	-	(110,273,965)	281,470,538
New Unit subscribed during the Period	54,440	-	-	-	54,440
Unit Surrendered during the Period	(26,711,500)	6,551,433	-	-	(20,160,067)
Unit premium during the Period	-	(11,479)	-	-	(11,479)
Unit discount during the Period	-	-	-	-	-
Dividend Paid	-	-	-	-	-
Net profit/(Loss) during the Period	-	-	-	10,626,245	10,626,245
Balance as on 31 March, 2026	349,291,940	22,335,457	-	(99,647,720)	271,979,677

Capitec Padma P.F. Shariah Unit Fund

Statement of Changes in Equity
For the Period from 01 July, 2024 to 31 March, 2025

Particulars	Unit Capital	Unit Premium Reserve	Unrealized Gain/(Loss)	Retained Earnings	Total Equity
Balance as on July 01, 2024	380,949,000	14,500,502	-	(68,399,143)	327,050,359
New Unit subscribed during the Period	-	-	-	-	-
Unit Surrendered during the Period	(5,000,000)	-	-	-	(5,000,000)
Unit premium during the Period	-	1,295,001	-	-	1,295,001
Unit discount during the Period	-	-	-	-	-
Less: During the period adjustment	-	-	-	(136,959)	(136,959)
Dividend Paid	-	-	-	-	-
Net profit/(Loss) during the Period	-	-	-	(40,081,640)	(40,081,640)
Balance as on 31 March, 2025	375,949,000	15,795,503	-	(108,617,742)	283,126,761

The accounting policies and other notes form an integral part of the Financial Statements.



Managing Director
Capitec Asset Management Ltd. (AMC)



Chief Operating Officer & CCO
Capitec Asset Management Ltd. (AMC)



Sr. Assistant Manager-Accounts
Capitec Asset Management Ltd. (AMC)



Chairman, Trustee
Investment Corporation of Bangladesh



Member Secretary, Trustee
Investment Corporation of Bangladesh

Place: Dhaka, Bangladesh.

Dated: 30 April, 2026



Capitec Padma P.F. Shariah Unit Fund

Statement of Cash Flows

For the Period from 01 July, 2025 to 31 March, 2026

Particulars	Notes	Amount in BDT	
		01 July 2025 to 31 March 2026	01 July 2024 to 31 March 2025
A. Cash flows from operating activities			
Net changes in Investment -Listed/ non-listed/IPO Securities	27.00	51,646,977	(1,421,612)
Realized gain/(loss) on sale of marketable securities	15.00	(19,973,209)	(5,479,967)
Profit on Bank Deposits	28.00	9,957,974	7,636,289
Dividend income received in cash	29.00	5,794,720	6,590,683
Increase/Add Prior period adjustment		-	(136,959)
Advance deposits and pre-payments	30.00	122,026	266,548
(Increase)/Decrease in Cash Paid to Operating Exp.	31.00	(7,046,971)	(7,816,627)
Net cash inflows operating activities		40,501,517	(361,646)
B. Cash flows from investing activities			
Net changes in cash follows from Investing activities		(10,000,000)	(35,000,000)
Net Cash flows from investing activities		(10,000,000)	(35,000,000)
C. Cash flows from financing activities			
Issuance of New Units		54,440	-
Unit Surrender		(26,711,500)	(5,000,000)
Unit Premium Reserve		6,539,954	1,295,001
Dividend Paid		-	-
Net cash inflows from financing activities		(20,117,106)	(3,704,999)
Net change in cash and cash equivalents (A+B+C)		10,384,411	(39,066,645)
Cash & cash equivalent at beginning of the Period		8,834,724	51,604,242
Cash & cash equivalent at end of the Period		19,219,135	12,537,597
Net Operating Cash Flow Per Unit (NOCFPU)	32.00	1.16	(0.01)

The accounting policies and other notes from an integral part of the Financial Statements.



Managing Director

Capitec Asset Management Ltd. (AMC)



Chief Operating Officer & CCO

Capitec Asset Management Ltd. (AMC)



Sr. Assistant Manager-Accounts

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Chairman, Trustee

Investment Corporation of Bangladesh



Member Secretary, Trustee

Investment Corporation of Bangladesh

Place: Dhaka, Bangladesh.

Dated: 30 April, 2026



Capitec Padma P.F. Shariah Unit Fund

Notes to the financial statement

As at 31 March, 2026

Note No.	Particulars	Amount in BDT																
		31 March, 2026	30 June, 2025															
7.00	Unit capital : Tk 349,291,940 The break-up of the above is as follows: Opening balance as at 01 July 2025 Add: New subscription of 5,444 units of Tk. 10 each Less: Surrendered of 2,671,150 units of Tk. 10 each Closing balance as at 31 March, 2026	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: right;">375,949,000</td> <td style="width: 50%; text-align: right;">380,949,000</td> </tr> <tr> <td style="text-align: right;">54,440</td> <td style="text-align: right;">-</td> </tr> <tr> <td style="text-align: right;">(26,711,500)</td> <td style="text-align: right;">(5,000,000)</td> </tr> <tr> <td style="text-align: right;">349,291,940</td> <td style="text-align: right;">375,949,000</td> </tr> </table>	375,949,000	380,949,000	54,440	-	(26,711,500)	(5,000,000)	349,291,940	375,949,000								
375,949,000	380,949,000																	
54,440	-																	
(26,711,500)	(5,000,000)																	
349,291,940	375,949,000																	
	Details of Unit Holding Position as on Reporting Date (%)																	
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Particulars</th> <th style="text-align: center;">Number of Units</th> <th style="text-align: center;">% of Units</th> </tr> </thead> <tbody> <tr> <td>Sponsor</td> <td style="text-align: center;">100,000</td> <td style="text-align: center;">0.29%</td> </tr> <tr> <td>Institution</td> <td style="text-align: center;">34,811,750</td> <td style="text-align: center;">99.66%</td> </tr> <tr> <td>Individual</td> <td style="text-align: center;">17,444</td> <td style="text-align: center;">0.05%</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">34,929,194</td> <td style="text-align: center;">100.00%</td> </tr> </tbody> </table>	Particulars	Number of Units	% of Units	Sponsor	100,000	0.29%	Institution	34,811,750	99.66%	Individual	17,444	0.05%	Total	34,929,194	100.00%		
Particulars	Number of Units	% of Units																
Sponsor	100,000	0.29%																
Institution	34,811,750	99.66%																
Individual	17,444	0.05%																
Total	34,929,194	100.00%																
8.00	Unit premium reserve : Tk 22,335,457 The break-up of the above is as follows: Opening balance as at 01 July 2025 Add: Unit premium during the Period Less: Unit discount during the Period Closing balance as at 31 March, 2026	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: right;">15,795,503</td> <td style="width: 50%; text-align: right;">14,500,502</td> </tr> <tr> <td style="text-align: right;">6,551,433</td> <td style="text-align: right;">1,295,001</td> </tr> <tr> <td style="text-align: right;">(11,479)</td> <td style="text-align: right;">-</td> </tr> <tr> <td style="text-align: right;">22,335,457</td> <td style="text-align: right;">15,795,503</td> </tr> </table>	15,795,503	14,500,502	6,551,433	1,295,001	(11,479)	-	22,335,457	15,795,503								
15,795,503	14,500,502																	
6,551,433	1,295,001																	
(11,479)	-																	
22,335,457	15,795,503																	
9.00	Retained earnings : Tk -99,647,720 The break-up of the above is as follows: Opening Balance Less: Prior Period adjustment Add: Net profit during this Period Closing balance as at 31 March, 2026	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: right;">(110,273,965)</td> <td style="width: 50%; text-align: right;">(68,399,143)</td> </tr> <tr> <td style="text-align: right;">-</td> <td style="text-align: right;">(136,959)</td> </tr> <tr> <td style="text-align: right;">10,626,245</td> <td style="text-align: right;">(41,737,863)</td> </tr> <tr> <td style="text-align: right;">(99,647,720)</td> <td style="text-align: right;">(110,273,965)</td> </tr> </table>	(110,273,965)	(68,399,143)	-	(136,959)	10,626,245	(41,737,863)	(99,647,720)	(110,273,965)								
(110,273,965)	(68,399,143)																	
-	(136,959)																	
10,626,245	(41,737,863)																	
(99,647,720)	(110,273,965)																	
10.00	Unclaimed Dividend : Tk 0 The break-up of the above is as follows: Unclaimed Dividend Closing balance as at 31 March, 2026	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">-</td> <td style="width: 50%; text-align: center;">-</td> </tr> <tr> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> </table>	-	-	-	-												
-	-																	
-	-																	
11.00	Dividend Purification Fund : Tk 346,142 The break-up of the above is as follows: Opening balance Add: Addition during this Period Less: Use during the Period Closing balance as at 31 March, 2026	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: right;">216,978</td> <td style="width: 50%; text-align: right;">120,203</td> </tr> <tr> <td style="text-align: right;">129,164</td> <td style="text-align: right;">96,775</td> </tr> <tr> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td style="text-align: right;">346,142</td> <td style="text-align: right;">216,978</td> </tr> </table>	216,978	120,203	129,164	96,775	-	-	346,142	216,978								
216,978	120,203																	
129,164	96,775																	
-	-																	
346,142	216,978																	
	Annexure-E																	
12.00	Other Liabilities : Tk 1,501,331 The break-up of the above is as follows: Management Fees Custodian Fees Audit Fees Investor payable Advertisement and publication Others Payable (TDS) Closing balance as at 31 March, 2026	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: right;">1,397,610</td> <td style="width: 50%; text-align: right;">2,858,081</td> </tr> <tr> <td style="text-align: right;">99,182</td> <td style="text-align: right;">202,282</td> </tr> <tr> <td style="text-align: right;">-</td> <td style="text-align: right;">40,000</td> </tr> <tr> <td style="text-align: right;">39</td> <td style="text-align: right;">-</td> </tr> <tr> <td style="text-align: right;">4,275</td> <td style="text-align: right;">10,500</td> </tr> <tr> <td style="text-align: right;">225</td> <td style="text-align: right;">900</td> </tr> <tr> <td style="text-align: right;">1,501,331</td> <td style="text-align: right;">3,111,763</td> </tr> </table>	1,397,610	2,858,081	99,182	202,282	-	40,000	39	-	4,275	10,500	225	900	1,501,331	3,111,763		
1,397,610	2,858,081																	
99,182	202,282																	
-	40,000																	
39	-																	
4,275	10,500																	
225	900																	
1,501,331	3,111,763																	



Capitec Padma P.F. Shariah Unit Fund

Notes to the financial statement

As at 31 March, 2026

Note No.	Particulars	Amount in BDT	
		31 March, 2026	30 June, 2025
13.00	Net Asset Value (NAV) per unit at cost price : Tk 11.62		
	The break-up of the above is as follows:		
	Total Assets at Market Price	273,827,150	284,799,279
	Add/Less: Investment diminution reserve-Unrealized gain/(Loss)	133,862,414	156,486,847
	Less: Total Liabilities	(1,847,473)	(3,328,741)
	Total net asset value (NAV) at cost	405,842,092	437,957,384
	Outstanding number of units	34,929,194	37,594,900
		11.62	11.65
14.00	Net Asset Value (NAV) per unit at market price : Tk 7.79		
	The break-up of the above is as follows:		
	Total net asset value at Cost Price	405,842,092	437,957,384
	Add/Less: Investment diminution reserve-Unrealized gain/(Loss)	(133,862,414)	(156,486,847)
	Net Asset Value (NAV) at market Price	271,979,677	281,470,538
	Outstanding number of units	34,929,194	37,594,900
	Net Asset Value (NAV) per unit at market price	7.79	7.49



Note No.	Particulars	Amount in BDT	
		01 July 2025 to 31 March 2026	01 July 2024 to 31 March 2025
15.00	Realized gain/(loss) on sale of marketable securities : Tk -19,973,209 The break-up of the above is as follows:		
	Realized gain/(loss) on sale of marketable securities	(19,973,209)	(5,479,967)
	Closing Balance	(19,973,209)	(5,479,967)
	Details in Annexure-D		
16.00	Dividend Income: Tk 5,858,233 The break-up of the above is as follows:		
	Dividend Income	5,858,233	5,002,089
	Closing Balance	5,858,233	5,002,089
	Details in Annexure-E		
17.00	Profit on deposits : Tk 7,801,052 The break-up of the above is as follows:		
	Profit on MSND (Bank Accounts)	Annexure-G 565,828	619,270
	Profit on MTDR	Annexure-H 7,235,224	7,348,036
	Closing Balance:	7,801,052	7,967,306
18.00	Management fees : Tk 4,299,689 The break-up of the above is as follows:		
	Management fees	4,299,689	4,544,627
		4,299,689	4,544,627
19.00	Trustee fees : Tk 317,057 The break-up of the above is as follows:		
	Trustee fees	317,057	341,550
		317,057	341,550
20.00	Custodian fees : Tk 302,301 The break-up of the above is as follows:		
	Custodian fees	302,301	323,081
		302,301	323,081
21.00	Amortization of Preliminary and Issue Expenses : Tk 118,561 The break-up of the above is as follows:		
	Preliminary and Issue Expenses during the Period	118,561	396,166
	Amortization of Preliminary and Issue Expenses	118,561	396,166
22.00	BSEC Annual fees : Tk 214,095 The break-up of the above is as follows:		
	BSEC Annual fees	214,095	204,591
		214,095	204,591
23.00	Other operating expenses : Tk 0 The break-up of the above is as follows:		
	Bidding/Subscription Fees	-	-
	Closing Balance:	-	-



Note No.	Particulars	Amount in BDT	
		01 July 2025 to 31 March 2026	01 July 2024 to 31 March 2025
24.00	Provision against marketable Investment : Tk 22,624,433 The break-up of the above is as follows:		
	Opening Balance	(156,486,847)	(112,382,334)
	Unrealized Gain/(Loss)	(133,862,414)	(153,786,621)
	Provision/ (Provision) against marketable Investment	22,624,433	(41,404,287)
25.00	Earnings Per Unit: Tk 0.30 The break-up of the above is as follows:		
	Net profit for the Period	10,626,245	(40,081,640)
	Outstanding number of units	34,929,194	37,594,900
	Earnings Per Unit	0.30	(1.07)
	*This represents an increase compared to the prior period, mainly due to Write Back of Provision from portfolio investments.		
26.00	Non-Performing Investment: Tk 0.00 The break-up of the above is as follows:		
	Non-Performing Investment	-	-
	Details in Annexure-F	-	-
27.00	Net changes in Investment: Tk. 51,646,977 Net Investments in securities Current Period Cost	(285,776,279)	(332,519,768)
	Net Investments in securities Last Year Cost	337,423,256	331,098,156
	Net changes in Investment	51,646,977	(1,421,612)
27.01	Net changes in Investment: Tk. 51,646,977 Sale of Securities during the Period (at Cost) Annexure-D	68,080,566	32,216,431
	Less: Purchase of Securities during the Period Annexure- C	(16,433,590)	(33,638,043)
	(Total Cost Value)	51,646,977	(1,421,612)
28.00	Profit on Bank Deposits: Tk. 9,957,974 Profit Income on Bank Deposits	7,801,052	7,967,306
	Add: Previous year Profit Receivable on MSND & MTDR	4,395,703	2,218,635
	Less: Current Period Profit Receivable on MSND & MTDR	(2,238,781)	(2,549,652)
		9,957,974	7,636,289
29.00	Dividend income received in cash: Tk. 5,794,720 Dividend Income from Investment in Securities	5,858,233	5,002,089
	Add: Previous year Dividend Receivable	222,552	2,174,916
	Less: Current Period Dividend Receivable	(286,065)	(586,322)
		5,794,720	6,590,683
30.00	Advance, deposit and prepayments: Tk. 122,026 Advance deposits & pre-payments Last Year	291,330	491,148
	Less: Advance deposits & pre-payments Current Period	(169,304)	(224,600)
		122,026	266,548
31.00	Cash Paid to Operating Exp.: Tk. -7,046,971 Operating Expenses	(5,684,264)	(6,166,781)
	Less: Amortization	118,561	396,166
	Less: Opening Total Liabilities	(3,328,741)	(3,800,704)
	Add: Closing Total Liabilities	1,847,473	1,754,692
		(7,046,971)	(7,816,627)



Note No.	Particulars	Amount in BDT	
		01 July 2025 to 31 March 2026	01 July 2024 to 31 March 2025
32.00	Net Operating Cash Flow per unit: Tk 1.16		
	Net Cash flow/ out flow from operating Activities	40,501,517	(361,646)
	Outstanding number of units	34,929,194	37,594,900
	Net Operating Cash Flow Per Unit (NOCFPU)	1.16	(0.01)

33.00 Events after the reporting Period

The Board of Trustees in its meeting held on 30 April, 2026 approved the 3rd Quarter Un-audited financial statements of the Fund for the Period ended 31 March, 2026 and authorized the same for issue.


Managing Director
 Capitec Asset Management Ltd. (AMC)


Chairman, Trustee
 Investment Corporation of Bangladesh


Chief Operating Officer & COO
 Capitec Asset Management Ltd. (AMC)


Member Secretary, Trustee
 Investment Corporation of Bangladesh


Sr. Assistant Manager-Accounts
 Capitec Asset Management Ltd. (AMC)



Asset Manager: Capitec Asset Management Limited
Capitec Padma P.F. Shariah Unit Fund
 Portfolio Statement as at 31 March, 2026

I. Investment in Capital Market Securities (Listed)											Annexure - A
											[Figure in Bangladeshi Taka]
Sl. No	Investment in Stocks/Securities(Sector wise)-Trading Code	No. of Shares/Unit	Average Cost Price	Cost Value	Market Price	Market Value	Appreciation or (Diminution) in the Market Value/ Fair Value of Investments	% Change (In term of Cost)	% of Total Investment	% of Total Investment in Sactor wise	
	Sector	A. Share of Listed Companies									
1	Engineering	NIALCO	465,000	53.45	24,854,698	24.90	11,578,500	(13,276,198)	-53.42%	6.14%	
2		SINGERBD	160,000	193.12	30,898,778	86.00	13,760,000	(17,138,778)	-55.47%	7.63%	
3	Food & Allied	BENGALBISC	60,535	130.10	7,875,571	58.70	3,553,405	(4,322,167)	-54.88%	1.94%	
4		OLYMPIC	28,000	168.09	4,706,470	147.10	4,118,800	(587,670)	-12.49%	1.16%	
5	Fuel & Power	DOREENPWR	287,000	70.08	20,114,377	26.40	7,576,800	(12,537,577)	-62.33%	4.97%	
6		UPGDCL	62,925	252.15	15,866,523	116.60	7,337,055	(8,529,468)	-53.76%	3.92%	
7	IT Sector	BDCOM	127,890	38.46	4,919,053	27.00	3,453,030	(1,466,023)	-29.80%	1.21%	
8		GENEXIL	201,040	72.84	14,644,321	25.90	5,206,936	(9,437,385)	-64.44%	3.62%	
9		ITC	270,000	53.33	14,398,683	37.60	10,152,000	(4,246,683)	-29.49%	3.56%	
10	Miscellaneous	BERGERPBL	2,583	1,839.39	4,751,157	1,389.90	3,590,112	(1,161,045)	-24.44%	1.17%	
11		KBSEED	600,000	23.22	13,934,422	9.50	5,700,000	(8,234,422)	-59.09%	3.44%	
12	Pharmaceuticals & Chemicals	MARICO	832	2,419.60	2,013,105	2,731.80	2,272,858	259,753	12.90%	0.50%	
13		SQURPHARMA	2,585	210.60	544,397	210.80	544,918	521	0.10%	0.13%	
14		RENATA	20,213	1,218.73	24,634,181	423.20	8,554,142	(16,080,039)	-65.28%	6.08%	
15		JHRML	111,832	85.94	9,611,004	42.70	4,775,226	(4,835,778)	-50.32%	2.37%	
16		ACMELAB	75,000	91.10	6,832,247	75.50	5,662,500	(1,169,747)	-17.12%	1.69%	
17	Telecommunication	BSCPLC	165,900	226.33	37,547,741	138.00	22,894,200	(14,653,541)	-39.03%	9.27%	
18		GP	21,530	351.66	7,571,286	244.00	5,253,320	(2,317,966)	-30.62%	1.87%	
19	Textile	PTL	47,300	98.64	4,665,857	53.70	2,540,010	(2,125,847)	-45.56%	1.15%	
		Sub -Total			250,383,871		128,523,811	(121,860,061)	-48.67%	61.82%	
	Sector	B. Listed Bond									
20	Corporate Bond	IBBLPBOND	6,480	1,053.01	6,823,515	669.50	4,338,360	(2,485,155)	-36.42%	1.68%	
21		SJIBLPBOND	2,726	4,647.86	12,670,075	4,919.00	13,409,194	739,119	5.83%	3.13%	
		Sub -Total			19,493,590		17,747,554	(1,746,036)	-8.96%	4.81%	
As per BSEC Circular No. SEC/CMRRCD/2009-193/172, dated 30 June 2015 Mutual fund has separate provision method for investment in Mutual Fund. (Valuation of Mutual Fund is given in Annexure-B)											
	Sector	C. Listed Mutual Fund									
22	Mutual Fund	CAPMIBBLMF	425,000	11.53	4,898,818	8.10	3,442,500	(1,456,318)	-29.73%	1.21%	
		Sub -Total			4,898,818		3,442,500	(1,456,318)	-29.73%	1.21%	
		D. IPO									
23									0.00%	0.00%	
		Sub -Total							0.00%	0.00%	
Grand Total of Capital Market Securities (Listed)					274,776,279		149,713,865	(125,062,414)	-45.51%	67.85%	



Capitec Padma P.F. Shariah Unit Fund
Portfolio Statement as at 31 March, 2026

II. Investment in Capital Market Securities (Non-Listed)

Sl.	Investment in Stocks/Securities		No. of Shares/Unit	Average Cost Price	Cost Value	Market Price	Market Value	Appreciation (or Diminution) in the Market Value/ Fair Value of Investments	% Change (In term of Cost)	% of Total Investment	% of Total Investment in Sactor wise
	Sector	A. Pre-IPO Placement Shares									
01	Pharmaceuticals & Chemicals	Amulet Pharmaceuticals Limited	1,040,000	10.58	11,000,000	2.12	2,200,000	(8,800,000)	-80.00%	2.72%	2.72%
	Sub-Total				11,000,000		2,200,000	(8,800,000)	-80.00%	2.72%	2.72%
Total Investment in Capital Market Securities (Listed+Non-Listed)					285,776,279		151,913,865	(133,862,414)	-46.84%	70.56%	70.56%

III. Cash & Cash Equivalent and Investment in Securities not related to Capital Market

A. Term Deposit:

Sl. No	Date	Bank/Non-Bank Name	Rate of Profit	Investment Value	Maturity Value	% of Total Investment
1	15-Jan-26	Jamuna Bank PLC. (Islamic Wing)	9.25%	30,000,000	31,387,500	7.41%
2	21-Feb-26	Mutual Trust Bank PLC.(Islamic Wing)	9.50%	15,000,000	15,712,500	3.70%
3	09-Oct-25	Islamic Finance and Investment PLC.	11.50%	10,000,000	10,575,000	2.47%
4	10-Jan-26	Pubali Bank PLC. (Islamic Wing)	9.00%	30,000,000	31,350,000	7.41%
5	10-Jan-26	Southeast Bank PLC. (Islamic Wing)	10.75%	5,000,000	5,268,750	1.23%
6	02-Nov-25	DBH Finance PLC. (Islamic Wing)	10.11%	10,000,000	10,505,500	2.47%
Sub-Total				100,000,000	104,799,250	24.69%

B. Cash at Bank:

Sl. No	Name of Bank	A/C NO	Rate of Profit	Available Balance	Remarks
1	Southeast Bank PLC. MSND (Islamic Wing)	002713100001191	7.00%	4,390,270	N/A
2	Southeast Bank PLC. MSND (Islamic Wing)	002713100001192	7.00%	135,452	
3	Southeast Bank PLC. MSND (Islamic Wing)	002713100001193	7.00%	14,646,175	
4	Southeast Bank PLC. Current A/C (Islamic Wing)	002711100007516	-	47,238	
Sub-Total				19,219,135	
Total Cash & Cash Equivalent and Investment in Securities (Not related to Capital Market):				119,219,135	
Total Investment=(I+II+III)				404,995,414	



Capitec Padma P.F. Shariah Unit Fund
Valuation of Closed-end Mutual Fund
As at 31 March, 2026

Annexure -B

As per BSEC Circular No.SEC/CMRRCD/2009-193/172, dated 30 June 2015 Mutual Fund need not to maintain any provision when the average cost price(CP) of a mutual fund is lower than or equal to 85% of the net asset value at current market price.

SI No	Sector Name	Reason	No. of Unit	Cost Price	Cost Value	Market Price	Total Market Value	Unrealized loss	Current NAV as on 30-03-2026	85% of NAV	Unrealized loss (based on 85% of NAV)	Status
01	CAPMIBBLMF	Cost price lower than 85% of NAV	425,000	11.53	4,898,818	8.10	3,442,500	(1,456,317.78)	7.88	6.70	(2,052,167.78)	Provision Applicable

Disclosure:

CAPMIBBLMF:On the close of operation on December 29, 2025, the Fund has reported Net Asset Value (NAV) of Tk. 7.70 per unit on the basis of current market price and Tk. 11.42 per unit on the basis of cost price against face value of Tk. 10.00 whereas total Net Assets of the Fund stood at Tk. 514,733,418.90 on the basis of current market price and Tk. 763,251,314.57 on the basis of cost price after considering all assets and liabilities of the Fund.

DIRECTIVE:

A. For Closed-end Mutual Funds

1. Mutual Funds need not to maintain any provision when the average cost price(CP) of a mutual fund is lower than or equal to the fair value (FV) i.e. $CP <_{FV}$; or lower than or equal to 85% of the net asset value at current market price(NAV_{cmp}) i.e. $CP <_{NAV_{cmp} * 85\%}$; which one is applicable.



Capitec Padma P.F. Shariah Unit Fund
 For the Period from 01 July, 2025 to 31 March, 2026
Investment in Securities

Annexure- C

S.L	Trading Code	Number of Shares	Average Cost Value Per Share	Total Cost Value Amount	Market Price	Market Value	Appreciation (or Diminution) in the Market Value/ Fair Value of Investments
1	OLYMPIC	28,000.00	168.09	4,706,470	147.10	4,118,800	(587,670)
2	SJIBLPBOND	1,326.00	4,400.08	5,834,500	4,919.00	6,522,594	688,094
3	WALTONHIL	13,000.00	453.28	5,892,620	377.10	4,902,300	(990,320)
Total				16,433,590		15,543,694	(889,896)



Capitec Padma P.F. Shariah Unit Fund
Schedule of realized gain/(loss) on sale of marketable securities
For the Period from 01 July, 2025 to 31 March, 2026

Annexure-D

Sl. No.	Trading Code	No of Share	Average Sell Price per Share	Sell Value	Average Cost Price per Share	Cost Price	Profit/(Loss)
01	BENGLBISC	29,000	51.63	1,497,269	130.10	3,772,884	(2,275,615)
02	CONFIDCEM	134,488	63.43	8,530,705	130.21	17,511,612	(8,980,907)
03	CVOPRL	65,000	192.04	12,482,425	188.52	12,254,007	228,418
04	DOREENPWR	271,714	29.83	8,104,521	70.08	19,043,059	(10,938,538)
05	LOVELLO	64,000	98.68	6,315,715	76.62	4,903,487	1,412,227
06	MALEKSPIN	140,000	35.16	4,923,038	33.59	4,702,897	220,141
07	WALTONHIL	13,000	481.05	6,253,685	453.28	5,892,620	361,065
Total				48,107,357		68,080,566	(19,973,209)



Capitec Padma P.F. Shariah Unit Fund

Dividend Income

For the Period from 01 July, 2025 to 31 March, 2026

Annexure-E

Sl. No.	Trading Code	No of Shares	Record Date	Face Value	Dividend %	Net Cash Dividend	DP Ratio	Purification Amount
1	BERGERPBL	2,583	July 24, 2025	10.00	525.00%	135,608	0.0021	285
2	GP	21,530	August 13, 2025	10.00	110.00%	236,830	0.0097	2,297
3	MARICO	832	August 21, 2025	10.00	600.00%	49,920	0.0257	1,283
4	IBBLPBOND	6,480	September 23, 2025	1,000.00	7.23%	468,504	-	-
5	BSCPLC	165,900	October 22, 2025	10.00	40.00%	663,600	0.1402	93,062
6	NIALCO	465,000	November 13, 2025	10.00	10.00%	465,000	0.0076	3,533
7	SQURPHARMA	2,585	November 16, 2025	10.00	120.00%	31,020	0.1253	3,887
8	ITC	270,000	November 16, 2025	10.00	12.00%	324,000	0.0134	4,332
9	OLYMPIC	28,000	November 17, 2025	10.00	30.00%	84,000	0.0185	1,550
10	RENATA	20,213	November 17, 2025	10.00	55.00%	111,172	0.0022	245
11	UPGDCL	62,925	November 17, 2025	10.00	65.00%	409,013	0.0058	2,375
12	ACMELAB	75,000	November 18, 2025	10.00	35.00%	262,500	0.0003	87
13	DOREENPWR	558,714	November 19, 2025	10.00	10.00%	558,714	0.0004	235
14	PTL	47,300	November 19, 2025	10.00	12.00%	56,760	0.0161	912
15	BDCOM	121,800	November 23, 2025	10.00	5.00%	60,900	0.0546	3,324
16	MARICO	832	November 23, 2025	10.00	500.00%	41,600	0.0521	2,168
17	CONFIDCEM	134,488	November 25, 2025	10.00	10.00%	134,488	0.0385	5,176
18	JHRML	111,832	November 26, 2025	10.00	5.00%	55,916	0.0014	76
19	KBSEED	600,000	December 7, 2025	10.00	1.00%	60,000	-	-
20	GENEXIL	201,040	December 21, 2025	10.00	1.00%	20,104	0.0041	82
21	SJIBLPBOND	2,726	December 30, 2025	5,000.00	10.00%	1,363,000	-	-
22	MARICO	832	February 17, 2026	10.00	475.00%	39,520	0.0521	2,059.77
23	GP	21,530	March 9, 2026	10.00	105.00%	226,065	0.0097	2,193
Total						5,858,233	-	129,164

Dividend Receivables

As at 31 March, 2026

Sl. No	Particulars	Amount in Taka	
		31 March, 2026	30 June, 2025
1	GENEXIL	-	60,312
2	MARICO	-	162,240
3	KBSEED	60,000	-
3	GP	226,065	-
Closing Balance:		286,065	222,552



**Capitec Padma P.F. Shariah Unit Fund
Information on Non-Performing Investment**

Annexure-F

Fund Name	Name of the Investee Company /Issuer	Amount of Investment as on 31.03.2026 (Script wise)	Date of Investment	Category of Investment (Private Equity, \fixed Income Securities and others)	Period of Investment without return	Receivables (Principal and Return)	Amount of Provisions made till date
Capitec Padma P.F. Shariah Unit Fund	N/A	N/A	N/A	N/A	N/A	N/A	N/A



Capitec Padma P.F. Shariah Unit Fund
Profit on MSND
For the Period from 01 July, 2025 to 31 March, 2026

						Annexure-G
SL No.	Bank/ Institution Name	Branch	Account Number	Type	Current Rate	Amount
01	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001191	MSND	7.00%	256,363
02	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001192	MSND	7.00%	21,196
03	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001193	MSND	7.00%	288,269
Total						565,828

Profit on MTDR
For the Period from 01 July, 2025 to 31 March, 2026

							Annexure-H
SL No.	Bank/ Institution Name	Branch	Account Number	Face Value	Type	Current Rate	Amount
01	Jamuna Bank PLC.(Islamic Wing)	Noya Bazar Islamic Br.	4301000029397	30,000,000	MTDR	9.25%	2,413,054
02	Mutual Trust Bank PLC.(Islamic Wing)	Gulshan	9992020002795	15,000,000	MTDR	9.50%	1,171,042
03	Islamic Finance and Investment PLC.	Head office	1112970000485	10,000,000	MTDR	11.50%	536,936
04	Mercantile Bank PLC.(Islamic Wing)	Motijheel	3410000153824	35000000 Encashment	MTDR	-	33,356
05	Pubali Bank PLC.(Islamic Wing)	Sonargaon Hotel Br.	5322104059884	30,000,000	MTDR	9.00%	2,254,144
06	Southeast Bank PLC.(Islamic Wing)	Motijheel	24400004818	5,000,000	MTDR	10.75%	407,769
07	DBH Finance PLC.(Islamic Wing)	Dhanmondi	1023042/271020175	10,000,000	MTDR	10.11%	418,923
Total				100,000,000			7,235,224

MSND Profit Receivables
As at 31 March, 2026

						Annexure-I
SL No.	Bank/ Institution Name	Branch	Account Number	Type	Current Rate	Amount
01	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001191	MSND	7.00%	54,151
02	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001192	MSND	7.00%	1,679
03	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001193	MSND	7.00%	101,256
Total						157,086

MTDR profit receivable
As at 31 March, 2026

							Annexure-J
SL No.	Bank/ Institution Name	Branch	Account Number	Face Value	Type	Current Rate	Amount
01	Jamuna Bank PLC.(Islamic Wing)	Noya Bazar Islamic Br.	4301000029397	30,000,000	MTDR	9.25%	582,597
02	Mutual Trust Bank PLC.(Islamic Wing)	Gulshan	9992020002795	15,000,000	MTDR	9.50%	149,504
03	Islamic Finance and Investment PLC.	Head office	1112970000485	10,000,000	MTDR	11.50%	217,995
04	Pubali Bank PLC.(Islamic Wing)	Sonargaon Hotel Br.	5322104059884	30,000,000	MTDR	9.00%	596,685
05	Southeast Bank PLC.(Islamic Wing)	Motijheel	24400004818	5,000,000	MTDR	10.75%	118,785
06	DBH Finance PLC.(Islamic Wing)	Dhanmondi	1023042/271020175	10,000,000	MTDR	10.11%	416,130
Total				100,000,000			2,081,695

