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Auditor's Report
and
Audited Financial Statements
of
Capitec Popular Life Unit Fund
For the year ended 30 June 2026

PKF AHKC
Aziz Halim Khair Choudhury
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Investment Corporation of Bangladesh
Trustee of Capitec Popular Life Unit Fund

Capitec Asset Management Limited
Asset Manager of Capitec Popular Life Unit Fund

Auditor's Report
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For the year ended 30 June 2026

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Capitec Popular Life Unit Fund
For the year ended 30 June 2026

Contents

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Independent Auditor's Report
To The Trustee of Capitec Popular Life Unit Fund

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Capitec Popular Life Unit Fund, which comprise the statement of financial position as at 30 June 2026, and the related statements of profit or loss and other comprehensive income, changes in equity, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements present fairly, in all material respects, the financial position of Capitec Popular Life Unit Fund as at 30 June 2026 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and comply with the Securities and Exchange Rules 2020, Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025, Trust Deed and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence, we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Emphasis of Matters

Without qualifying our opinion, we draw attention to the following matters:

We draw attention to Note 4.00 – Marketable Investments, which states that the Fund continues to hold investments in Peninsula Balanced Fund and HFAML Unit Fund amounting to Tk. 35,000,031 at cost and Tk. 37,985,977 at market value. The AMC Management has represented that these investments were acquired before the gazette of the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025 and, in its view, are not subject to mandatory redemption within six (06) months from the date of the gazette. However, based on our interpretation of the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025, Schedule 6, Rule 9 which prohibits a mutual fund from investing in another mutual fund, Rule 68 relating to the implementation of Rule 67, read together with Rule 69(2), requires that investments in another mutual fund and non-listed securities existing prior to the gazette dated 12 November 2025 be liquidated by surrendering the units within six months from the date of the gazette. Accordingly, the continued holding of these investments beyond the prescribed six-month transition period is not in compliance with the relevant provisions of the Rules. Management's representation does not alter our conclusion on this matter. Our opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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Sl. No	Key Audit Matter	Auditor's Response
1	**Valuation and existence of Investments:** The valuation and existence of the portfolio of investments is considered as a key audit matter due to the magnitude of potential misstatement as the portfolio of investments represents the principal element of the net asset of the Fund. Valuation of Investments is required to be in compliance with the valuation policy as approved by the Trustee in compliance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025.	**Principal audit procedures performed:** We gained an understanding of the internal control structure and operating effectiveness of key controls surrounding valuation and existence of investments. We tested the valuation of the investments by testing the compliance with the valuation policy as approved by the Trustee in compliance with Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025 and by comparing the investment valuation from prices obtained from independent sources. We tested the existence of the Investments by obtaining and reconciling the direct confirmations of the holdings from following sources: • Custodian of the Fund • CDBL • Brokerage House We agreed the holdings as per above confirmations with the Fund's accounting records. We reviewed the reconciliations for the cases where differences were observed, if any.
2	**Existence of cash and equivalent:** We focused on the existence of cash and cash equivalent in different bank account because these cash and cash equivalent represent the one of the major elements of the net asset value as disclosed in the statements of financial position in the financial statements. To confirm this, we gained an understanding of the internal control structure and operating effectiveness of key controls surrounding and existence of cash and cash equivalent. As per IAS 7 cash comprises cash in hand & demand deposits and cash equivalents recognizes the short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.	**Principal Audit Procedure Performed:** We gained an understanding of the internal control structure and operating effectiveness of key controls surrounding existence of cash equivalent. We tested the existence of the cash and cash equivalent by obtaining and reconciling the Third-party confirmations from following sources: • Obtaining bank ledger • Obtaining Bank Statements • Obtaining Third party balance confirmation from bank. We agreed the reported cash and cash equivalent as per above confirmations with the Fund's accounting records.

Aziz Halim Khair Choudhury Chartered Accountants Dhaka

Sl. No	Key Audit Matter	Auditor's Response
3	**Recognition of Income:** We are also focused on income which represents dividend income, capital gain of securities and finance income which are another main element of the net asset value as disclosed in the statements of financial position in the financial statements. To confirm this, we gained an understanding of the internal control structure and operating effectiveness of key controls of recording income.	**Principal Audit Procedure Performed:** We gained an understanding of the internal control structure and operating effectiveness of key controls surrounding computation and realization of income. We tested the existence of the Income and confirmation of amount by obtaining and reconciling the direct confirmations from following sources: • DSE news feed for dividend declaration • Bank statement • Broker buy & sales ledger • Depository copy of CDBL • Depository copy of CDBL as on dividend record date • Closing Price from DSE Website of transaction date We agreed the reported revenue as per above confirmations with the Fund's accounting records.

Information Other than the Financial Statements and Auditor's Report Thereon

The Asset Management Company (AMC) is responsible for the other information. The other information comprises all of the information in the Annual Report other than the financial statements and our auditors report thereon. The Annual Report is expected to be made available to us after the date of this Auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement therein of this other information; we are required to report the fact. However, we have nothing to report in this regard.

Responsibilities of management and those charged with governance for the financial statements

The Asset Management Company (AMC) is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRSs), Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025 and Trust Deed, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management of the Asset Management Company (AMC) is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.

Those Charged with Governance are responsible for overseeing the financial reporting process of the fund.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high-level assurance, but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Aziz Halim Khair Choudhury Dhaka Chartered Accountants

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion the effectiveness of the fund's internal control;

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;

- Conclude on the appropriateness of management's use of the going concern basis of accounting in preparing financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the fund to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's report. However, future events or conditions may cause the fund to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. However, we have not come across any significant audit findings.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our Auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Aziz Halim Khair Choudhury
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Dhaka
Chartered Accountants

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Report on Other Legal and Regulatory Requirements

We also report the following:

(a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;

(b) The statement of financial position, statement of profit or loss and other comprehensive income and statement of cash flow dealt with by this report are in agreement with the books of accounts and returns;

(c) In our opinion, proper books of accounts as required law have been kept the Fund so far as it appeared from our examination of those books;

(d) The expenditure incurred and payments were made for the purpose of the Fund's business;

(e) The investment made by the Fund is as per Rule 68 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025; and

(f) The Fund has duly complied with the provisions of Rules 69, 79, 80(3), and 80(4) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025.

Signed for and on behalf of
Aziz Halim Khair Choudhury
Chartered Accountants

Signed by:
Md. Aftab Uddin Ahmed FCA
Managing Partner
ICAB Enrolment No.: 804
DVC: 2608040804AS814377

04 August 2026
Dhaka

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Capitec Popular Life Unit Fund
Statement of Financial Position
As at 30 June 2026

Particulars	Notes	Amount in Taka	
		30 June 2026	30 June 2025
ASSETS			
Marketable investment -at market price	4.00	214,992,905	188,031,619
Investment in Govt. Treasury Bill	5.00	-	-
Preliminary and issue expenses	6.00	476,158	1,340,821
Advance deposits and pre-payments	7.00	240,009	215,332
Accounts receivable	8.00	2,936,327	1,536,787
Investment in Money Market Instruments	9.00	-	22,000,000
Cash and cash equivalents	10.00	25,090,760	5,943,945
Total Assets		**243,736,159**	**219,068,504**
Total Assets		**243,736,159**	**219,068,504**
Owners' Equity			
Unit capital Fund	11.00	239,207,580	240,441,450
Unit premium reserve	12.00	6,226,196	6,083,584
Dividend Equalization Reserve		1,650,000	-
Retained earnings	13.00	(5,977,944)	(29,902,676)
Total Owners' Equity		**241,105,832**	**216,622,358**
Liabilities			
Other Liabilites	15.00	2,630,327	2,446,146
Total Liabilities		**2,630,327**	**2,446,146**
Total Owners' Equity & Liabilities		**243,736,159**	**219,068,504**
Net Asset Value (NAV) Per Unit			
At cost price	16.00	**10.84**	**10.63**
At market price	17.00	**10.08**	**9.01**

These financial ststement should be read in conjunction with annexed notes.

Chairman, Trustee
Investment Corporation of Bangladesh

Member Secretary, Trustee
Investment Corporation of Bangladesh

Managing Director
Capitec Asset Management Ltd.

Sr. Assistant Manager-Accounts
Capitec Asset Management Ltd.

Chief Operating Officer & CCO
Capitec Asset Management Ltd.

Signed in terms of our separate report of even date annexed.

Signed for and on behalf of
Aziz Halim Khair Choudhury
Chartered Accountants

Signed by:
Md. Aftab Uddin Ahmed FCA
Managing Partner
ICAB Enrolment No: 804
DVC: 2608040804AS814377

04 August 2026
Dhaka

Capitec Popular Life Unit Fund
Statement of Profit or Loss and Other Comprehensive Income
For the year 01 July 2025 to 30 June 2026

Particulars	Notes	Amount in Taka	
		01 July 2025 to 30 June 2026	01 July 2024 to 30 June 2025
Income			
Realized gain/(loss) on sale of marketable securities	18.00	1,842,665	(11,252,638)
Dividend income	19.00	6,836,654	4,005,816
Profit on deposits	20.00	9,720,567	8,727,198
Total Income		**18,399,886**	**1,480,377**
Expenses			
Management fees	21.00	4,829,347	4,557,382
Trustee fees	22.00	343,400	323,886
Custodian fees	23.00	327,023	287,807
CDBL charges		72,994	65,226
Amortization of preliminary and issue expenses	24.00	864,663	864,663
BSEC Annual fees	25.00	215,332	214,732
Advertisement and publication expenses		76,500	132,000
Audit Fee		40,000	40,000
Bank charges and excise duty		79,640	107,890
Total Expenses		**6,848,899**	**6,593,586**
Profit/(Loss) before provision		**11,550,987**	**(5,113,209)**
Write Back of Provision/ (Provision) against marketable Investment	26.00	20,756,106	12,093,225
Net Profit/(Loss) for the period		**32,307,093**	**6,980,015**
Add: Other comprehensive income		-	-
Total Comprehensive income /(loss)		**32,307,093**	**6,980,015**
Earnings Per Unit	27.00	**1.35**	**0.29**

These financial ststement should be read in conjunction with annexed notes.

Chairman, Trustee
Investment Corporation of Bangladesh

Member Secretary, Trustee
Investment Corporation of Bangladesh

Managing Director
Capitec Asset Management Ltd.

Sr. Assistant Manager-Accounts
Capitec Asset Management Ltd.

Chief Operating Officer & CCO
Capitec Asset Management Ltd.

Signed in terms of our separate report of even date annexed

Signed for and on behalf of
Aziz Halim Khair Choudhury
Chartered Accountants

Signed by:
Md. Aftab Uddin Ahmed FCA
Managing Partner
ICAB Enrolment No: 804
DVC: 2608040804AS814377

04 August 2026
Dhaka

Capitec Popular Life Unit Fund

Statement of Changes in Equity

For the year 01 July 2025 to 30 June 2026

Amount in Taka

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on 01 July, 2025	240,441,450	6,083,584	-	(29,902,676)	216,622,358
New Unit subscribed during the Period	286,910	-	-	-	286,910
Unit Surrendered during the Period	(1,520,780)	-	-	-	(1,520,780)
Unit premium during the Period	-	155,168	-	-	155,168
Unit discount during the Period	-	(12,556)	-	-	(12,556)
Dividend Equalization Reserve	-	-	1,650,000	-	1,650,000
Transfer to Dividend Equalization Reserve during the year	-	-	-	(1,650,000)	(1,650,000)
Dividend Paid	-	-	-	(6,732,361)	(6,732,361)
Net profit/(Loss) during the Period	-	-	-	32,307,093	32,307,093
Balance as on 30 June, 2026	**239,207,580**	**6,226,196**	**1,650,000**	**(5,977,944)**	**241,105,832**

For the year ended 30 June 2025

Particulars	Unit Capital	Unit Premium Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on 01 July, 2024	245,857,630	5,149,244	-	(36,835,191)	214,171,683
New Unit subscribed during the Period	375,870	-	-	-	375,870
Unit Surrendered during the Period	(5,792,050)	-	-	-	(5,792,050)
Unit premium during the Period	-	978,555	-	-	978,555
Unit discount during the Period	-	(44,215)	-	-	(44,215)
During Period adjustment	-	-	-	(47,500)	(47,500)
Dividend Paid	-	-	-	-	-
Net profit/(Loss) for the period	-	-	-	6,980,015	6,980,015
Balance as on 30 June, 2025	**240,441,450**	**6,083,584**	**-**	**(29,902,676)**	**216,622,358**

These financial ststement should be read in conjunction with annexed notes.

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Capitec Asset Management Ltd.

04 August 2026
Dhaka

Aziz Halim Khair Choudhury Chartered Accountants Dhaka

Capitec Popular Life Unit Fund
Statement of Cash Flows
For the year 01 July 2025 to 30 June 2026

Particulars	Notes	Amount in Taka	
		01 July 2025 to 30 June 2026	01 July 2024 to 30 June 2025
Cash flow from operating activities			
Net changes in Investment -Listed/ non-listed/IPO Securities	28.00	(6,205,180)	(37,003,518)
Realized gain/(loss) on sale of marketable securities	18.00	1,842,665	(11,252,638)
Profit on Bank Deposits	29.00	10,468,727	8,528,057
Dividend income received in cash	30.00	4,683,154	4,205,546
Accounts Receivable From Broker		5,800	1,691,698
Increase/Add Prior period adjustment		-	(47,500)
Advance deposits and pre-payments	31.00	(24,677)	55,327
(Increase)/Decrease Cash Paid to Operating Exp.	32.00	(5,800,055)	(5,891,281)
Net cash inflow/(outflow) by operating activities		**4,970,434**	**(39,714,308)**
Cash flow from investment activities			
Net changes in Investment in Money Market Instruments (MTDR)		22,000,000	25,000,000
Net cash inflow/(outflow) from investment activities		**22,000,000**	**25,000,000**
Cash flow from financing activities			
Issuance of New Units		286,910	375,870
Unit Surrender		(1,520,780)	(5,792,050)
Unit Premium Reserve		142,612	934,340
Dividend Paid		(6,732,361)	-
Net cash inflow/(outflow) from financing activities		**(7,823,619)**	**(4,481,840)**
Increase/(Decrease) in cash		**19,146,815**	**(19,196,148)**
Cash & cash equivalent at beginning of the period		5,943,945	25,140,093
Cash & cash equivalent at end of the period		**25,090,760**	**5,943,945**
Net Operating Cash Flow Per Unit (NOCFPU)	33.00	**0.21**	**(1.65)**

These financial ststement should be read in conjunction with annexed notes.

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Investment Corporation of Bangladesh

Member Secretary, Trustee
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Managing Director
Capitec Asset Management Ltd.

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Capitec Asset Management Ltd.

04 August 2026
Dhaka

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Dhaka
Chartered Accountants

Captiec Popular Life Unit Fund
Notes to the financial statements
For the year ended 30 June 2026

1.0 Legal status and nature of business:

Captiec Popular Life Unit Fund (hereafter called as the Fund") was established under a Trust Deed signed on May 26, 2019 between Popular Life Insurance Limited as a 'Sponsor' and Investment Corporation of Bangladesh (ICB) as a "Trustee". The Fund was registered under the Trust Act 1882 and subsequently registered with Bangladesh Securities and Exchange Commission (BSEC) on June 13, 2019 vide Registration code no. BSEC/Mutual Fund/2019/103 under Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2001. The operations of the Fund were commenced on January 20, 2020 with paid-up capital of Taka 250,000,000 divided into 25,000,000 units of Taka 10 each. Capitec Popular Life Unit Fund is an open-ended Fund and non-listed with any stock exchanges. The units of the Fund are non-transferable. Unit holders of the Fund can purchase and repurchase units at the weekly quoted price according to net asset value determined by Capitec Asset Management Limited.

Investment Corporation of Bangladesh (ICB) is the Trustee and Custodian of the Fund and Capitec Asset Management Limited is the asset manager of the fund.

2.0 Significant Accounting Policies

2.01 Basis of preparation of accounts

These financial statements have been prepared under historical cost convention in accordance with generally accepted accounting principles as laid down in the International Accounting Standards (IASs)/ International Financial Reporting Standards (IFRSs), applicable to the Fund so far adopted by the Institute of Chartered Accountants of Bangladesh. The disclosures of information made in accordance with the requirements of Trust Deed, Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025.

2.02 Marketable investments

a) Investment in shares which are actively traded on a quoted market are designated at fair value (market price) through profit or loss (FVTPL). Gains or losses arising from a change in the fair value of such financial assets are recognized in the statement of profit or loss and other comprehensive income.

b) Market value is determined by taking the closing price of the securities at the Stock Exchanges as of financial position date; and (As may Require)

c) Stock dividend (Bonus shares) are added with existing shares with at zero cost which results in decrease of per unit cost price of the existing shares. However, bonus shares are shown at fair value on the statement of financial position date.

2.03 Investment policy

The Fund shall invest in accordance with the provisions of Section 67 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025, and only in securities, deposits, and investment instruments approved by the Bangladesh Securities and Exchange Commission and/or any other competent authority in this regard.

Accordingly, during the prescribed six-month transitional period, the investments of the Fund will be adjusted in compliance with Section 68 read with the Sixth Schedule of the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025.

2.04 Valuation of Non-Listed Securities

Pursuant to Rule 70 of Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025, the Fund value the non-listed securities on a consistent basis duly authenticated by Trustee of the Fund. Investment in non-listed securities is valued at NAV based on the immediate past audited financial

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statements of the investee, in case of non-availability of the audited financial statements, this was valued at cost. The investment in open-ended mutual Funds that are valued at repurchase prices of respective Funds prevailing during the daily of the preparation of the financial statements.

2.05 Dividend income

Dividend income is recognized on the declaration of dividend and subsequent approval by Annual General Meeting (AGM).

2.06 Preliminary and issue expenses

Preliminary and issue expenses are being written off over a period of seven years on a straight-line method.

2.07 Reporting period

The financial period of the fund covers twelve months (12 months) end from 01 July, 2025 to June 30, 2026.

2.08 Management fee

The management fee of the Fund is payable to the Asset Management Company on an annual basis and is accrued on the net asset value (NAV) of the Fund. The fee is calculated on a weekly average NAV for the period from January 01, 2025 to November 20, 2025, and on a daily average NAV for the period from November 21, 2025 to June 30, 2026, and is accrued and payable semi-annually.

In accordance with the Fund's Prospectus and the provisions of the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2001, the management fee is calculated based on the following slabs:

NAV (Taka)	Rate
On weekly average NAV up to Taka 50 million	2.50%
On next 200 million of weekly average NAV	2%
On next 250 million of weekly average NAV	1.50%
On rest of weekly average NAV	1%

Although the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025 have been issued, the implementation of the revised provisions relating to management fee calculation is subject to the completion of the prescribed implementation process and transitional requirements as stipulated therein.

Accordingly, during the **one-year transitional period**, the management fee of the Fund has been calculated and charged in accordance with the Securities and Exchange Commission (Mutual Fund) Bidhimala, 2001, as previously approved by the Bangladesh Securities and Exchange Commission (BSEC). Upon completion of the implementation process and expiry of the transitional period, the revised management fee structure shall be applied in accordance with **Section 77(8)** read with **Section 43(10)** of the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025.

2.09 Trustee fee

The Trustee is entitled to an annual Trusteeship Fee @ 0.15% on the Net Asset Value (NAV) of the fund paid semiannually on an advance basis.

Accordingly, during the **one-year transitional period**, the Trustee fee of the Fund has been calculated and charged in accordance with the Securities and Exchange Commission (Mutual Fund) Bidhimala, 2001 & Trustee Deed, as previously approved by the Bangladesh Securities and Exchange Commission (BSEC). Upon completion of the implementation process and expiry of the transitional period, the revised Trustee fee structure shall be applied in accordance with **Section 77(8)** read with **Section 43(10)** of the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025.

2.10 Custodian fee
Investment Corporation of Bangladesh (ICB), the custodian of the Fund is entitled to receive a safekeeping fee @ 0.15% on the balance of securities held by the Fund calculated on the average month end value per annum.

Accordingly, during the **one-year transitional period**, the Custodian fee of the Fund has been calculated and charged in accordance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2001 and Trustee Deed & Custodian Deed, as previously approved by the Bangladesh Securities and Exchange Commission (BSEC). Upon completion of the implementation process and expiry of the transitional period, the revised Custodian fee structure shall be applied in accordance with **Section 77(8)** read with **Section 43(10)** of the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025.

2.11 BSEC annual fee
As per the section 11 of Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025, every year the Fund is required to pay an BSEC annual fee which is equal to 0.10% of the Fund or Taka 100,000 whichever is higher.

2.12 Taxation
The income of the Fund is exempted from Income Tax as per Income Tax Act 2023, 6th Schedule Part 1 (10) (ka); hence no provision for tax is required.

2.13 VAT
Captiec Popular Life Unit Fund is exempted from VAT as a "Stock and Securities Exchange Institutions" as per Clause (C) of article 4 of the First schedule to "The Value added Tax and Supplementary Duty Act, 2012".

2.14 Dividend policy
Pursuant to the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025 or any amendments of the Rules by Bangladesh Securities and Exchange Commission time to time, the Fund shall distribute by way of dividend to the holders of the units after the closing of the annual accounts an amount which shall not be less than 70% of net income.

2.15 Dividend Equalization Reserve
In accordance with Section 79(3) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025, the Captiec Popular Life Unit Fund maintains a Dividend Equalization Reserve to ensure consistency in dividend distribution.

2.16 Earning per unit
Earnings per unit has been calculated in accordance with IAS-33 "Earnings per Share" and shown on the face of the Statement of profit or loss and other comprehensive income.

3.0 General

i) Figures appearing in these financial statements have been rounded off to nearest Taka;

ii) Comparative figures and account titles in the financial statements have been rearranged / reclassified where necessary to conform with current year's presentation and

iii) As per Rule 80(3) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025, the audited financial statements of the Fund are required to be signed by the Asset Manager, the Custodian, and the Trustee.

However, the Fund is currently in the implementation phase of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025. Accordingly, until the full implementation of Rules 43(10) and 77(8) and throughout the prescribed transitional period, the audited financial statements of the Fund are being signed in compliance with the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001.

Aziz Halim Khair Choudhury
Dhaka
Chartered Accountants

Notes	Particular	Amount in Taka	
		30 June 2026	30 June 2025
4.00	**Marketable Investment-at market price**		
	Investments in Listed Securities	177,006,928	155,140,475
	Investment in Non-Listed securities	37,985,977	32,891,144
	Annexure-A may kindly be seen for details of Marketable Investment	**214,992,905**	**188,031,619**
5.00	**Investment in Govt. Treasury Bill**		
	Opening Balance	-	-
	Add: Addition during the year	-	18,888,780
	Less:During the year maturity	-	(18,888,780)
	Closing Balance:	-	-
6.00	**Preliminary and issue expenses**		
	Opening Preliminary and issue expenses	1,340,821	2,205,484
	Less: Amortization during the year	(864,663)	(864,663)
	Closing Balance:	**476,158**	**1,340,821**
7.00	**Advance deposits and pre-payments**		
	Advance BSEC Annual Fees	240,009	215,332
	Total:	**240,009**	**215,332**
8.00	**Accounts receivable**		
	MTDR Profit Receivables	-	838,750
	Receivable from Broker	-	5,800
	Treasury Bond Profit Receivables — Annexure-M	594,327	503,737
	Dividend Receivables — Annexure-F	2,342,000	188,500
	Total:	**2,936,327**	**1,536,787**
9.00	**Investment in Money Market Instruments**		
	Investment in Money Market Instruments (MTDR)	-	22,000,000
	Total:	-	**22,000,000**

Annexure-A may kindly be seen for details of Investment in Money Market Instruments (MTDR)

10.00 Cash and cash equivalents

Name of the Bank	Purpose of Account	Branch	Account Number	Amount in (Tk.)	
Southeast Bank PLC.	Operational transaction	Mouchak	004513100000027	836,830	2,983,752
	Unit subscription & surrender		004513100000035	407,441	1,014,197
	Trading transaction		004513100000036	23,790,422	1,931,253
	Dividend Distribution		004511200000002	56,067	14,743
Total:				**25,090,760**	**5,943,945**

11.00 Unit capital Fund

Opening balance	240,441,450	245,857,630
Add: New subscription of 28,691 units of Tk. 10 each	286,910	375,870
Less: Surrendered of 152,078 units of Tk. 10 each	(1,520,780)	(5,792,050)
Closing balance	**239,207,580**	**240,441,450**

Details of Unit Holding Position as on Reporting Date (%)

Particulars	Number of Units	% of Units
Sponsor	5,000,000	20.90%
Institution	18,750,000	78.38%
Individual	170,758	0.71%
Total	**23,920,758**	**100%**

Aziz Halim Khair Choudhury Dhaka Chartered Accountants

Notes	Particular	Amount in Taka	
		30 June 2026	30 June 2025
12.00	**Unit premium reserve**		
	Opening balance	6,083,584	5,149,244
	Add: Unit premium during the year	155,168	978,555
	Less: Unit discount during the year	(12,556)	(44,215)
	Closing balance	**6,226,196**	**6,083,584**
13.00	**Retained earnings**		
	Opening balance	(29,902,676)	(36,835,191)
	Add: Addition during the year	32,307,093	6,980,015
	Less: Prior year adjustment	-	(47,500)
	Less: Transfer to Dividend Equalization Reserve during the year	(1,650,000)	-
	Less: Dividend Paid	(6,732,361)	-
	Closing balance	**(5,977,944)**	**(29,902,676)**
15.00	**Other Liabilites**		
	Management Fees	2,421,718	2,239,353
	Trustee Fees	5,668	2,377
	Custodian Fees	162,905	152,986
	Audit Fees	40,000	40,000
	Advertisement and publication	-	10,500
	Payable to SIP Investor	36	30
	Others Payable (TDS)	-	900
	Total	**2,630,327**	**2,446,146**
16.00	**Net Asset Value (NAV) per unit at cost price**		
	Total Assets at Market Price	243,736,159	219,068,504
	Add/(Less): Investment diminution reserve-unrealized gain/(loss)	18,259,060	39,015,166
	Less: Total Liabilities	(2,630,327)	(2,446,146)
	Total net asset value (NAV) at cost price	**259,364,892**	**255,637,524**
	Outstanding number of units	23,920,758	24,044,145
	Net Asset Value (NAV) per unit at cost price	**10.84**	**10.63**
17.00	**Net Asset Value (NAV) per unit at market price**		
	Total net asset value at Cost Price	259,364,892	255,637,524
	Add/(Less): Investment diminution reserve-unrealized gain/(loss)	(18,259,060)	(39,015,166)
	Net Asset Value (NAV) at market Price	**241,105,832**	**216,622,358**
	Outstanding number of units	23,920,758	24,044,145
	Net Asset Value (NAV) per unit at market price	**10.08**	**9.01**

Aziz Halim Khair Choudhury Chartered Accountants Dhaka

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Notes	Particular		Amount in Taka	
			01 July 2025 to 30 June 2026	01 July 2024 to 30 June 2025
18.00	**Realized gain/(loss) on sale of marketable securities**			
	Realized gain/(loss) on sale of marketable securities		1,842,665	(11,252,638)
	Total:		**1,842,665**	**(11,252,638)**
	Annexure-E may kindly be seen for details of realized gain/(loss)on sale of marketable securities.			
19.00	**Dividend income**			
	Dividend income		6,836,654	4,005,816
	Total:		**6,836,654**	**4,005,816**
	Annexure-F may kindly be seen for details of dividend income.			
20.00	**Profit on deposits**			
	Profit on Bank Accounts	Annexure-J	711,454	803,017
	Profit on FDR/MTDR	Annexure-K	1,691,250	3,512,144
	Profit on Treasury Bond	Annexure-L	7,317,863	3,300,817
	Profit on Treasury Bill		-	1,111,220
	Total:		**9,720,567**	**8,727,198**
21.00	**Management fees**			
	Management fees		4,829,347	4,557,382
			4,829,347	**4,557,382**
22.00	**Trustee fees**			
	Trustee fees		343,400	323,886
			343,400	**323,886**
23.00	**Custodian fees**			
	Custodian fees		327,023	287,807
			327,023	**287,807**
24.00	**Amortization of preliminary and issue expenses**			
	Preliminary and issue expenses during the year		864,663	864,663
	Amortized of preliminary and issue expenses		**864,663**	**864,663**
25.00	**BSEC Annual fees**			
	BSEC Annual fees		215,332	214,732
			215,332	**214,732**
26.00	**Write Back of Provision/ (Provision) against marketable Investment**			
	Opening Balance		(39,015,166)	(51,108,391)
	Unrealized gain/(loss)		(18,259,060)	(39,015,166)
	Write Back of Provision/ (Provision) against marketable Investment		**20,756,106**	**12,093,225**
	Annexure-A may kindly be seen for details of Marketable Investment			
27.00	**Earnings per unit**			
	Net profit for the year		32,307,093	6,980,015
	Outstanding number of units		23,920,758	24,022,892
	Earnings Per Unit		**1.35**	**0.29**
	*This represents an increase compared to the prior year, mainly due to Write Back of Provision from portfolio investments & increase income.			
28.00	**Net changes in Investment -Listed/ non-listed/IPO Securities**			
	Net Investments in securities year Cost		(233,251,965)	(227,046,785)
	Net Investments in securities Last Year Cost		227,046,785	190,043,267
			(6,205,180)	**(37,003,518)**
28.01	**Net changes in Investment Breackup**			
	Sale of Secirities during the year (at Cost)	Annexure - E	67,400,174	51,524,097
	Less: Purchase of Securities during the year (Total Cost Value)	Annexure- C	(73,605,355)	(88,527,615)
	Net changes in Investment		**(6,205,180)**	**(37,003,518)**

Aziz Halim Khair Choudhury Chartered Accountants Dhaka

Notes	Particular	Amount in Taka	
		01 July 2025 to 30 June 2026	01 July 2024 to 30 June 2025
29.00	**Profit on Bank Deposits**		
	Profit Income on Bank Deposits	9,720,567	8,727,198
	Add: Previous year Profit Receivable on MSND,MTDR & GT Bond & Bill	1,342,487	1,143,345
	Less: Current year Profit Receivable on MSND, MTDR &GT Bond & Bill	(594,327)	(1,342,487)
		10,468,727	**8,528,057**
30.00	**Dividend income received in cash**		
	Dividend Income from Investment in Securities	6,836,654	4,005,816
	Add: Previous year Dividend Receivable	188,500	388,230
	Less: Current year Dividend Receivable	(2,342,000)	(188,500)
		4,683,154	**4,205,546**
31.00	**Advance, deposit and prepayments**		
	Advance deposits & pre-payments Last Year	215,332	270,659
	Less: Advance deposits & pre-payments Current year	(240,009)	(215,332)
		(24,677)	**55,327**
32.00	**Cash Paid to Operating Expense**		
	Operating Expenses	(6,848,899)	(6,593,586)
	Less: Amotization	864,663	864,663
	Opening Total Liabilities	2,630,327	2,446,146
	Closing Total Liabilities	(2,446,146)	(2,608,504)
		(5,800,055)	**(5,891,281)**
33.00	**Net Operating Cash Flow per unit**		
	Net Cash inflow/ (out flow) from operating activities	4,970,434	(39,714,308)
	Outstanding number of units	23,920,758	24,022,892
	Net Operating Cash Flow Per Unit (NOCFPU)	**0.21**	**(1.65)**

34.00 Post - Closing Events

Following events have occurred since the Financial Position date:

(a) The Board of Trustees, at its meeting held on 28 July 2026, decided to distribute a 9% cash dividend out of the distributable profit.

(b) No other circumstances have arisen since the balance sheet date which would require adjustment to, or disclosure in, the financial statements or notes thereto.

Chairman, Trustee
Investment Corporation of Bangladesh

Member Secretary, Trustee
Investment Corporation of Bangladesh

Managing Director
Capitec Asset Management Ltd.

Sr. Assistant Manager-Accounts
Capitec Asset Management Ltd.

Chief Operating Officer & CCO
Capitec Asset Management Ltd.

04 August 2026
Dhaka

Aziz Halim Khair Choudhury
Dhaka
Chartered Accountants

Capitec Popular Life Unit Fund
Portfolio Statement
As at 30 June 2026

Annexure-A

I. Investment in Capital Market Securities (Listed)

Figure in Taka

SL	Investment in Stocks/Securities(Sectorwise) - Trading Code		No. of Shares/Unit	Avarage 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	Bank	JAMUNABANK	780,000	25.30	19,737,678	24.00	18,720,000	(1,017,678)	-5.16%	7.64%	7.64%
2	Cement	LHB	1,000	68.92	68,924	56.00	56,000	(12,924)	-18.75%	0.03%	0.03%
3	Engineering	NIALCO	120	48.21	5,785	34.30	4,116	(1,669)	-28.85%	0.00%	
4	Financial Institutions	IDLC	205,991	49.95	10,288,278	41.40	8,528,027	(1,760,251)	-17.11%	3.98%	3.98%
5	Food & Allied	BATBC	10,450	480.76	5,023,926	219.60	2,294,820	(2,729,106)	-54.32%	1.94%	1.94%
6	Fuel & Power	UPGDCL	19,575	280.66	5,493,967	123.90	2,425,343	(3,068,625)	-55.85%	2.13%	2.13%
7	Insurance	PIONEERINS	80,041	110.54	8,848,000	71.90	5,754,948	(3,093,052)	-34.96%	3.42%	5.26%
8		RUPALIINS	136,500	34.72	4,738,676	27.40	3,740,100	(998,576)	-21.07%	1.83%	
9	Miscellaneous	BERGERPBL	100	1,807.97	180,797	1,427.70	142,770	(38,027)	-21.03%	0.07%	4.77%
10		BSC	71,500	108.36	7,747,400	112.20	8,022,300	274,900	3.55%	3.00%	
11		MIRACLEIND	72,060	60.86	4,385,238	29.20	2,104,152	(2,281,086)	-52.02%	1.70%	
12	Pharmaceuticals & Chemicals	ACMELAB	40,000	90.44	3,617,488	82.40	3,296,000	(321,488)	-8.89%	1.40%	4.08%
13		MARICO	300	2,378.39	713,518	2,771.20	831,360	117,842	16.52%	0.28%	
14		RENATA	13,423	454.05	6,094,685	456.00	6,120,888	26,203	0.43%	2.36%	
15		SQURPHARMA	500	210.47	105,236	224.00	112,000	6,764	6.43%	0.04%	
16	Telecommunication	BSCPLC	65,100	238.60	15,533,040	157.50	10,253,250	(5,279,790)	-33.99%	6.01%	7.03%
17		GP	7,586	345.15	2,618,305	259.60	1,969,326	(648,980)	-24.79%	1.01%	
18	Textile	MHSML	80,000	35.89	2,871,408	23.30	1,864,000	(1,007,408)	-35.08%	1.11%	1.11%
		Sub-Total			**98,072,350**		**76,239,399**	**(21,832,950)**	**-22.26%**	**37.96%**	**37.96%**
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)											
	B. Listed Mutual Fund										
19	Mutual Fund	VAMLBDMF1	2,613,000	9.48	24,759,959	7.37	19,256,504	(5,503,455)	-22.23%	9.58%	9.58%
		Sub-Total			**24,759,959**		**19,256,504**	**(5,503,455)**	**-22.23%**	**9.58%**	**9.58%**
	C. Corporate Listed Bond										
20	Corporate Bond	APSCLBOND	200	1,370.00	274,000	1,116.00	223,200	(50,800)	-18.54%	0.11%	5.49%
21		DBLPBOND	2,781	5,000.00	13,905,000	6,000.00	16,686,000	2,781,000	20.00%	5.38%	
		Sub-Total			**14,179,000**		**16,909,200**	**2,730,200**	**19.26%**	**5.49%**	**5.49%**
	D. Govt. Treasury Listed Bond	**ISIN**									
22	G-SEC (T.Bond)	BD0929241059	350,000	100.57	35,197,906	107.47	37,615,970	2,418,064	6.87%	13.62%	23.71%
23		BD0935291106	50,000	100.11	5,005,720	110.72	5,536,015	530,295	10.59%	1.94%	
24		BD0930481058	200,000	105.19	21,037,000	107.25	21,449,840	412,840	1.96%	8.14%	
Grand Total of Capital Market Securities (Listed)					**198,251,934**		**177,006,928**	**(21,245,006)**	**-10.72%**	**76.74%**	**76.74%**

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II. Investment in Capital Market Securities (Non-Listed)												
SL	Investment in Stocks/Securities(Sectorwise)		No. of Shares/Unit	Avarage 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
A. Open- End Mutual Fund											
1	Open-End Mutual Fund	Peninsula Balanced Fund	2,500,000	10.00	25,000,000	12.15	30,375,000	5,375,000	21.50%	9.68%	13.55%
2		HFAML Unit Fund	944,290	10.59	10,000,031	8.06	7,610,977	(2,389,054)	-23.89%	3.87%	
Total of Capital Market Securities (Non-Listed)					**35,000,031**		**37,985,977**	**2,985,946**	**8.53%**	**13.55%**	**13.55%**
Total Investment in Capital Market Securities(Listed+Non-Listed)					**233,251,965**		**214,992,905**	**(18,259,060)**	**-7.83%**	**90.29%**	**90.29%**

C. Cash at Bank :				
A/C NO	Bank Name	Rate of Profit	Available Balance	Remarks
004513100000027	Southeast Bank PLC. SND	7.00%	836,830	N/A
004513100000035	Southeast Bank PLC. SND	7.00%	407,441	
004513100000036	Southeast Bank PLC. SND	7.00%	23,790,422	
004511200000002	Southeast Bank PLC. Current A/C	-	56,067	
Sub-Total			**25,090,760**	
Total Cash & Cash Equivalent and Investment in Securities (Not related to Capital Market):			**25,090,760**	
Total Investment=(I+II+III)			**258,342,725**	

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Capitec Popular Life Unit Fund
Valuation of Closed-end Mutual Fund
As at 30 June 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.

Sl. No	Trading Code	Reason	No. of Unit	Cost Price	Cost Value	Market Price	Total Market Value	Unrealized loss	Current NAV as on 22-12-2025	85% of NAV	Unrealized loss (based on 85% of NAV)	Status
01	VAMLBDMF1	Cost price lower than 85% of NAV	2,613,000	9.48	24,759,959	7.10	18,552,300	(6,207,658.80)	8.67	7.37	(5,503,455.30)	Provision Applicable

Disclosure:

VAMLBDMF1: On the close of operation on December 22, 2025, the Fund has reported Net Asset Value (NAV) of Tk. 8.67 per unit on the basis of current market price and Tk. 10.03 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. 903,966,919.91 on the basis of current market price and Tk. 1.046.016.122.79 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(NAVcmp) i.e. CP<_NAVcmp*85%); which one is applicable.

Aziz Halim Khair Choudhury
Chartered Accountants
Dhaka

Capitec Popular Life Unit Fund
For the year 01 July 2025 to 30 June 2026
Investment in Securities

Annexure- C

S.L	Trading Code	Number of Shares	Avarage Cost Value Per Share	Total Cost Value Amount	Market Price	Market Value	Appreciation (or Diminution) in the Market Value/ Fair Value of Investments
1	BD0930481058	200,000	105.19	21,037,000	107.25	21,449,840	412,840
2	BSC	71,500	108.36	7,747,400	112.20	8,022,300	274,900
3	BSRMSTEEL	213,616	69.87	14,924,977	86.60	18,499,146	3,574,168
4	IDLC	10,000	42.48	424,848	41.40	414,000	(10,848)
5	JAMUNABANK	780,000	25.30	19,737,678	24.00	18,720,000	(1,017,678)
6	RENATA	13,423	454.05	6,094,685	456.00	6,120,888	26,203
7	WALTONHIL	8,000	454.85	3,638,767	401.10	3,208,800	(429,967)
Total				**73,605,355**		**67,105,286**	**3,233,382**

Aziz Halim Khair Choudhury Chartered Accountants Dhaka

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Capitec Popular Life Unit Fund
Valuation of Open-End Mutual Fund
As at 30 June 2026

Annexure - D

As per BSEC Circular No. SEC/CMRRCD/2009-193/172 dated 30 June 2015, 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 latest repurchase price (RP)/ surrender value (SV) of the open end funds and will maintain provision when the average cost price (CP) of a mutual fund is greater than the latest repurchase price (RP)/ surrender value (SV) of the open end funds.

Serial	Fund Name	No. of Unit	Average Cost Price per unit	Latest Surrender Value per unit as on 30 June, 2026	Required Provision per unit	Required Provision	Status
1	PENINSULA BALANCED FUND	2,500,000	10.00	12.15	No Provision Required	-	No Provision Applicable
2	HFAML Unit Fund	944,290	10.59	8.06	2.53	2,389,054	Provision Applicable

A. DIRECTIVE:

BSEC Circular No. SEC/CMRRCD/2009-193/172 dated 30 June 2015,

B. For Open-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 latest repurchase price (RP)/ surrender value (SV) of the open end funds.

2. Mutual Funds will maintain provision when the average cost price (CP) of a mutual fund is greater than the latest repurchase price (RP)/ surrender value (SV) of the open end funds.

i.e Required Provision = Average Cost Price - Latest Surrender Value (i.e Not over 5% discount of NAVcmp)

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Capitec Popular Life Unit Fund
Schedule of realized gain/(loss) on sale of marketable securities
For the year 01 July 2025 to 30 June 2026

Annexure - E

SL	Trading Code	No. of Share	Avarage Sell Price per Share	Sell Value	Avarage Cost Price per Share	Cost Value	Profit/(Loss)
1	BSRMSTEEL	292,979	69.50	20,361,235	66.31	19,426,406	934,829
2	CVOPRL	73,700	188.14	13,865,753	184.23	13,578,087	287,666
3	ITC	50,000	41.65	2,082,740	38.52	1,926,177	156,563
4	LOVELLO	225,000	98.60	22,185,647	84.83	19,087,799	3,097,848
5	SQURPHARMA	19,000	229.59	4,362,214	210.47	3,998,971	363,242
6	UPGDCL	19,575	116.22	2,274,987	280.66	5,493,967	(3,218,981)
7	WALTONHIL	8,000	482.53	3,860,264	454.85	3,638,767	221,497
8	APSCLBOND	Third Principal Redemption (25%) of the Bond		250,000	-	250,000	-
	Total			**69,242,839**		**67,400,174**	**1,842,665**

Aziz Halim Khair Choudhury ★ Chartered Accountants ★ Dhaka
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Capitec Popular Life Unit Fund
Dividend Income
For the year 01 July 2025 to 30 June 2026

Annexure-F

SL No.	Trading Code	No of Shares	Record Date	Face Value	Dividend %	Dividend Amount
01	APSCLBOND	200	July 7, 2025	2500	5.25%	26,250
02	DBLPBOND	2,781	July 24, 2025	5000	5%	695,250
03	BERGERPBL	100	July 24, 2025	10	525%	5,250
04	GP	7,586	August 13, 2025	10	110%	83,446
05	MARICO	300	August 21, 2025	10	600%	18,000
06	Peninsula Balanced Fund	2,500,000	September 10, 2025	10	2%	500,000
07	BSCPLC	65,100	October 22, 2025	10	40%	260,400
08	BSRMSTEEL	213,616	November 10, 2025	10	50%	1,068,080
09	LHB	1,000	November 11, 2025	10	18%	1,800
10	NIALCO	120	November 13, 2025	10	10%	120
11	SQURPHARMA	500	November 16, 2025	10	120%	6,000
12	ITC	50,000	November 16, 2025	10	12%	60,000
13	UPGDCL	39,150	November 17, 2025	10	65%	254,475
14	RENATA	500	November 17, 2025	10	55%	2,750
15	ACMELAB	40,000	November 18, 2025	10	35%	140,000
16	MARICO	300	November 23, 2025	10	500%	15,000
17	MHSML	80,000	November 26, 2025	10	3%	24,000
18	APSCLBOND	200	January 4, 2026	2500	5.25%	26,250
19	DBLPBOND	2,781	January 25, 2026	5000	5%	695,250
20	MARICO	300	February 17, 2026	10	475%	14,250
21	GP	7,586	March 9, 2026	10	105%	79,653
22	BATBC	10,450	April 1, 2026	10	30%	31,350
23	PIONEERINS	76,230	April 5, 2026	10	25%	190,575
24	LHB	1,000	April 9, 2026	10	22%	2,200
25	IDLC	196,182	April 19, 2026	10	15%	294,273
26	MARICO	300	June 1, 2026	10	500%	15,000
27	JAMUNABANK	780,000	June 3, 2026	10	29%	2,262,000
28	RUPALIINS	130,000	June 4, 2026	10	5%	65,000
29	PIONEERINS					29
30	IDLC					4
			Total			**6,836,654**

Dividend Receivables
As at 30 June 2026

Particular	Amount in Taka	
	30 June 2026	**30 June 2025**
JAMUNABANK	2,262,000	-
MARICO	15,000	58,500
RUPALIINS	65,000	130,000
Total:	**2,342,000**	**188,500**

Aziz Halim Khair Choudhury ★ Chartered Accountants ★ Dhaka

PKF AHKC

Capitec Popular Life Unit Fund
Management fees
For the year 01 July 2025 to 30 June 2026

Annexure-G

Date	NAV	Fees	Date	NAV	Fees
July 3, 2025	216,922,803	37,816.95	December 28, 2025	221,737,669	51,480.81
July 10, 2025	219,648,147	89,287.75	December 29, 2025	221,914,321	12,879.91
July 17, 2025	223,419,614	90,738.31	December 30, 2025	222,555,314	12,915.13
July 24, 2025	227,562,965	92,331.91	December 31, 2025	222,183,975	12,894.72
July 31, 2025	222,314,617	90,313.31	January 1, 2026	222,429,764	12,908.23
August 7, 2025	223,312,071	90,696.95	January 4, 2026	223,302,997	38,868.63
August 14, 2025	222,984,875	90,571.11	January 5, 2026	223,435,405	12,963.48
August 21, 2025	226,241,787	91,823.76	January 6, 2026	223,688,245	12,977.38
August 28, 2025	228,360,567	92,638.68	January 7, 2026	224,428,300	13,018.04
September 4, 2025	231,425,435	93,817.47	January 8, 2026	224,966,915	13,047.63
September 11, 2025	231,440,639	93,823.32	January 11, 2026	224,474,460	39,061.72
September 18, 2025	230,039,198	93,284.31	January 12, 2026	224,755,369	13,036.01
September 25, 2025	229,964,077	93,255.41	January 13, 2026	224,916,882	13,044.88
September 30, 2025	231,653,986	67,075.27	January 14, 2026	225,375,571	13,070.09
October 9, 2025	231,259,384	120,540.35	January 15, 2026	225,888,181	13,098.25
October 16, 2025	229,129,532	92,934.44	January 18, 2026	227,408,772	39,545.40
October 23, 2025	228,242,657	92,593.33	January 19, 2026	228,575,460	13,245.90
October 30, 2025	227,936,131	92,475.44	January 20, 2026	228,888,130	13,263.08
November 6, 2025	225,266,634	91,448.71	January 21, 2026	227,480,893	13,185.76
November 13, 2025	221,069,257	89,834.33	January 22, 2026	227,800,192	13,203.31
November 20, 2025	222,338,449	90,322.48	January 25, 2026	226,709,358	39,430.11
November 23, 2025	223,747,220	38,941.85	January 26, 2026	227,076,612	13,163.55
November 24, 2025	225,007,647	13,049.87	January 27, 2026	228,350,755	13,233.56
November 25, 2025	225,252,374	13,063.32	January 28, 2026	229,179,995	13,279.12
November 26, 2025	225,753,722	13,090.86	January 29, 2026	228,992,689	13,268.83
November 27, 2025	225,202,683	13,060.59	February 1, 2026	229,515,725	39,892.70
November 30, 2025	224,503,458	39,066.50	February 2, 2026	231,031,873	13,380.87
December 1, 2025	222,882,693	12,933.12	February 3, 2026	231,056,070	13,382.20
December 2, 2025	223,958,705	12,992.24	February 5, 2026	230,254,548	26,676.32
December 3, 2025	223,686,498	12,977.28	February 8, 2026	230,361,438	40,032.11
December 4, 2025	223,177,947	12,949.34	February 9, 2026	231,571,049	13,410.50
December 7, 2025	222,375,990	38,715.82	February 10, 2026	232,376,657	13,454.76
December 8, 2025	222,102,312	12,890.24	February 15, 2026	235,367,893	68,095.58
December 9, 2025	223,009,210	12,940.07	February 16, 2026	234,669,834	13,580.76
December 10, 2025	222,569,749	12,915.92	February 17, 2026	235,423,754	13,622.18
December 11, 2025	222,901,415	12,934.14	February 18, 2026	234,280,864	13,559.39
December 14, 2025	222,960,856	38,812.23	February 19, 2026	233,434,909	13,512.91
December 15, 2025	222,225,000	12,896.98	February 22, 2026	233,455,342	40,542.09
December 17, 2025	221,527,615	25,717.32	February 23, 2026	234,732,799	13,584.22
December 18, 2025	221,462,867	12,855.10	February 24, 2026	234,419,996	13,567.03
December 21, 2025	220,604,496	38,423.82	February 25, 2026	234,350,458	13,563.21
December 22, 2025	221,429,053	12,853.24	February 26, 2026	235,184,153	13,609.02
December 23, 2025	221,100,068	12,835.17	March 1, 2026	233,825,373	40,603.08
December 24, 2025	222,643,273	12,919.96	March 2, 2026	233,840,630	13,535.20

Aziz Halim Khair Choudhury ahkc Dhaka Chartered Accountants

Date	NAV	Fees
March 3, 2026	230,791,002	13,367.64
March 4, 2026	231,218,139	13,391.11
March 5, 2026	229,673,721	13,306.25
March 8, 2026	227,020,035	39,481.32
March 9, 2026	226,866,870	13,152.03
March 10, 2026	229,334,316	13,287.60
March 11, 2026	230,456,361	13,349.25
March 12, 2026	231,301,783	13,395.70
March 15, 2026	230,828,312	40,109.06
March 16, 2026	230,941,311	13,375.90
March 24, 2026	229,640,921	106,435.57
March 25, 2026	229,870,001	13,317.03
March 29, 2026	229,108,314	53,100.73
March 30, 2026	228,504,395	13,242.00
March 31, 2026	228,340,742	13,233.01
April 1, 2026	229,020,073	13,270.33
April 2, 2026	229,106,112	13,275.06
April 5, 2026	228,333,807	39,697.88
April 6, 2026	227,478,741	13,185.65
April 7, 2026	227,652,443	13,195.19
April 8, 2026	229,456,388	13,294.31
April 9, 2026	229,905,839	13,319.00
April 12, 2026	230,095,223	39,988.22
April 13, 2026	229,715,294	13,308.53
April 15, 2026	229,879,645	26,635.13
April 16, 2026	229,838,952	13,315.33
April 19, 2026	230,602,141	40,071.78
April 20, 2026	228,344,489	13,233.21
April 21, 2026	228,858,190	13,261.44
April 22, 2026	230,217,329	13,336.12
April 23, 2026	231,146,190	13,387.15
April 26, 2026	231,396,360	40,202.70
April 27, 2026	230,631,609	13,358.88
April 28, 2026	230,753,975	13,365.60
April 29, 2026	230,587,879	13,356.48
April 30, 2026	231,850,236	13,425.84
May 3, 2026	231,540,938	40,226.53
May 4, 2026	230,207,546	13,335.58
May 5, 2026	230,234,746	13,337.07
May 6, 2026	230,475,680	13,350.31
May 7, 2026	231,673,401	13,416.12
May 10, 2026	207,757,184	36,306.13
May 11, 2026	229,567,254	13,300.40
May 12, 2026	230,074,647	13,328.28
May 13, 2026	230,403,887	13,346.37
May 14, 2026	231,573,561	13,410.64
May 17, 2026	231,231,648	40,175.55
May 18, 2026	229,987,065	13,323.47
May 19, 2026	229,411,406	13,291.84
May 20, 2026	229,561,946	13,300.11
May 21, 2026	230,379,438	13,345.02
May 23, 2026	231,987,131	26,866.72
May 24, 2026	232,765,792	13,476.14
June 1, 2026	233,572,310	108,163.65
June 2, 2026	234,540,568	13,573.66
June 3, 2026	237,484,425	13,735.41
June 4, 2026	237,212,652	13,720.48
June 7, 2026	237,703,743	41,242.38
June 8, 2026	236,978,886	13,707.63
June 9, 2026	237,505,314	13,736.56
June 10, 2026	236,950,875	13,706.09
June 11, 2026	237,210,153	13,720.34
June 14, 2026	238,728,320	41,411.26
June 15, 2026	239,100,435	13,824.20
June 16, 2026	238,335,079	13,782.15
June 17, 2026	238,136,068	13,771.21
June 18, 2026	239,150,962	13,826.98
June 21, 2026	239,143,985	41,479.78
June 22, 2026	237,921,321	13,759.41
June 23, 2026	238,424,596	13,787.07
June 24, 2026	238,415,679	13,786.58
June 25, 2026	239,140,617	13,826.41
June 28, 2026	240,009,340	41,622.42
June 29, 2026	240,824,252	13,918.91
June 30, 2026	241,105,864	13,934.39
Total Management fees		**4,829,347**

Aziz Halim Khair Choudhury ★ Chartered Accountants ★ Dhaka ahkc

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Capitec Popular Life Unit Fund
Trustee fees
For the year 01 July 2025 to 30 June 2026

Annexure -H

Date	NAV	Fees	Date	NAV	Fees
July 3, 2025	216,922,803.26	2,681.74	January 4, 2026	223,302,996.94	2,760.61
July 10, 2025	219,648,146.98	6,336.00	January 5, 2026	223,435,404.79	920.75
July 17, 2025	223,419,614.00	6,444.80	January 6, 2026	223,688,244.78	921.79
July 24, 2025	227,562,965.22	6,564.32	January 7, 2026	224,428,299.73	924.84
July 31, 2025	222,314,616.61	6,412.92	January 8, 2026	224,966,915.29	927.06
August 7, 2025	223,312,070.87	6,441.69	January 11, 2026	224,474,460.47	2,775.10
August 14, 2025	222,984,875.07	6,432.26	January 12, 2026	224,755,369.43	926.19
August 21, 2025	226,241,786.75	6,526.21	January 13, 2026	224,916,882.17	926.86
August 28, 2025	228,360,567.33	6,587.32	January 14, 2026	225,375,570.91	928.75
September 4, 2025	231,425,434.83	6,675.73	January 15, 2026	225,888,181.36	930.86
September 11, 2025	231,440,638.71	6,676.17	January 18, 2026	227,408,771.75	2,811.37
September 18, 2025	230,039,198.17	6,635.75	January 19, 2026	228,575,459.73	941.93
September 25, 2025	229,964,076.69	6,633.58	January 20, 2026	228,888,129.56	943.22
September 30, 2025	231,653,985.70	4,773.09	January 21, 2026	227,480,893.30	937.42
October 9, 2025	231,259,384.43	8,576.93	January 22, 2026	227,800,191.92	938.74
October 16, 2025	229,129,532.49	6,609.51	January 25, 2026	226,709,358.46	2,802.73
October 23, 2025	228,242,656.68	6,583.92	January 26, 2026	227,076,611.76	935.76
October 30, 2025	227,936,131.47	6,575.08	January 27, 2026	228,350,754.57	941.01
November 6, 2025	225,266,634.48	6,498.08	January 28, 2026	229,179,995.44	944.42
November 13, 2025	221,069,256.95	6,377.00	January 29, 2026	228,992,689.26	943.65
November 20, 2025	222,338,449.44	6,413.61	February 1, 2026	229,515,725.44	2,837.42
November 23, 2025	223,747,219.72	2,766.11	February 2, 2026	231,031,872.62	952.05
November 24, 2025	225,007,646.76	927.23	February 3, 2026	231,056,070.28	952.15
November 25, 2025	225,252,373.78	928.24	February 5, 2026	230,254,547.70	1,897.70
November 26, 2025	225,753,722.17	930.30	February 8, 2026	230,361,437.76	2,847.87
November 27, 2025	225,202,682.71	928.03	February 9, 2026	231,571,049.09	954.28
November 30, 2025	224,503,457.93	2,775.45	February 10, 2026	232,376,656.86	957.60
December 1, 2025	222,882,693.32	918.47	February 15, 2026	235,367,893.35	4,849.61
December 2, 2025	223,958,704.77	922.91	February 16, 2026	234,669,833.74	967.05
December 3, 2025	223,686,497.87	921.79	February 17, 2026	235,423,754.38	970.15
December 4, 2025	223,177,946.94	919.69	February 18, 2026	234,280,863.81	965.44
December 7, 2025	222,375,989.59	2,749.15	February 19, 2026	233,434,908.98	961.96
December 8, 2025	222,102,311.93	915.26	February 22, 2026	233,455,341.59	2,886.12
December 9, 2025	223,009,209.64	918.99	February 23, 2026	234,732,798.86	967.31
December 10, 2025	222,569,748.90	917.18	February 24, 2026	234,419,995.65	966.02
December 11, 2025	222,901,415.09	918.55	February 25, 2026	234,350,457.61	965.73
December 14, 2025	222,960,856.39	2,756.38	February 26, 2026	235,184,153.47	969.17
December 15, 2025	222,225,000.49	915.76	March 1, 2026	233,825,373.46	2,890.70
December 17, 2025	221,527,615.47	1,825.78	March 2, 2026	233,840,629.71	963.63
December 18, 2025	221,462,866.68	912.62	March 3, 2026	230,791,001.85	951.06
December 21, 2025	220,604,496.03	2,727.25	March 4, 2026	231,218,139.50	952.82
December 22, 2025	221,429,053.09	912.48	March 5, 2026	229,673,721.27	946.46
December 23, 2025	221,100,068.41	911.13	March 8, 2026	227,020,034.88	2,806.57
December 24, 2025	222,643,273.24	917.49	March 9, 2026	226,866,870.41	934.89
December 28, 2025	221,737,668.97	3,655.02	March 10, 2026	229,334,316.14	945.06
December 29, 2025	221,914,321.46	914.48	March 11, 2026	230,456,361.10	949.68
December 30, 2025	222,555,314.02	917.12	March 12, 2026	231,301,783.38	953.17
December 31, 2025	222,183,974.62	915.59	March 15, 2026	230,828,312.43	2,853.65
January 1, 2026	222,429,763.56	916.61	March 16, 2026	230,941,310.83	951.68
March 24, 2026	229,640,921.08	7,570.58	June 4, 2026	237,212,652.30	977.52
March 25, 2026	229,870,001.27	947.27	June 7, 2026	237,703,742.65	2,938.65
March 29, 2026	229,108,313.78	3,776.51	June 8, 2026	236,978,885.89	976.56

Aziz Halim Khair Choudhury Chartered Accountants Dhaka

Date	NAV	Fees	Date	NAV	Fees
March 30, 2026	228,504,395.35	941.64	June 9, 2026	237,505,313.52	978.73
March 31, 2026	228,340,741.60	940.96	June 10, 2026	236,950,875.26	976.45
April 1, 2026	229,020,072.89	943.76	June 11, 2026	237,210,153.33	977.51
April 2, 2026	229,106,112.30	944.12	June 14, 2026	238,728,320.39	2,951.31
April 5, 2026	228,333,807.29	2,822.81	June 15, 2026	239,100,435.30	985.30
April 6, 2026	227,478,741.32	937.41	June 16, 2026	238,335,078.76	982.15
April 7, 2026	227,652,443.33	938.13	June 17, 2026	238,136,067.52	981.33
April 8, 2026	229,456,387.61	945.56	June 18, 2026	239,150,961.94	985.51
April 9, 2026	229,905,839.25	947.41	June 21, 2026	239,143,985.16	2,956.45
April 12, 2026	230,095,222.89	2,844.58	June 22, 2026	237,921,321.42	980.45
April 13, 2026	229,715,293.76	946.63	June 23, 2026	238,424,596.19	982.52
April 15, 2026	229,879,645.42	1,894.61	June 24, 2026	238,415,678.94	982.48
April 16, 2026	229,838,951.82	947.14	June 25, 2026	239,140,617.07	985.47
April 19, 2026	230,602,141.31	2,850.85	June 28, 2026	240,009,340.28	2,967.15
April 20, 2026	228,344,489.00	940.98	June 29, 2026	240,824,252.41	992.41
April 21, 2026	228,858,189.72	943.10	June 30, 2026	241,105,864.12	993.57
April 22, 2026	230,217,328.86	948.70	**Total Trustee Fees**		**343,400**
April 23, 2026	231,146,189.61	952.53			
April 26, 2026	231,396,360.25	2,860.67			
April 27, 2026	230,631,608.57	950.40			
April 28, 2026	230,753,974.72	950.91			
April 29, 2026	230,587,879.07	950.22			
April 30, 2026	231,850,236.06	955.43			
May 3, 2026	231,540,938.26	2,862.46			
May 4, 2026	230,207,546.35	948.66			
May 5, 2026	230,234,746.45	948.77			
May 6, 2026	230,475,679.83	949.76			
May 7, 2026	231,673,400.68	954.70			
May 10, 2026	207,757,184.19	2,568.43			
May 11, 2026	229,567,253.85	946.02			
May 12, 2026	230,074,646.70	948.11			
May 13, 2026	230,403,886.96	949.47			
May 14, 2026	231,573,561.47	954.29			
May 17, 2026	231,231,648.24	2,858.63			
May 18, 2026	229,987,064.99	947.75			
May 19, 2026	229,411,405.70	945.38			
May 20, 2026	229,561,945.81	946.00			
May 21, 2026	230,379,437.62	949.37			
May 23, 2026	231,987,131.39	1,911.98			
May 24, 2026	232,765,791.92	959.20			
June 1, 2026	233,572,310.34	7,700.19			
June 2, 2026	234,540,567.89	966.51			
June 3, 2026	237,484,424.62	978.64			

Aziz Halim Khair Choudhury
Dhaka
Chartered Accountants

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Capitec Popular Life Unit Fund

Custodian fees

For the year 01 July 2025 to 30 June 2026

Annexure - I

Date	Portfolio	FDR/MTDR	Custodian Fee
July 31, 2025	197,550,135	22,000,000	27,444
August 31, 2025	202,141,697	22,000,000	28,018
September 30, 2025	201,705,794	22,000,000	27,963
October 31, 2025	196,008,576	22,000,000	27,251
November 30, 2025	190,577,216	22,000,000	26,572
December 31, 2025	192,949,148	22,000,000	26,869
January 31, 2026	202,292,659	22,000,000	28,037
February 28, 2026	207,706,037	22,000,000	28,713
March 31, 2026	198,952,833	22,000,000	27,619
April 30, 2026	199,077,122	-	24,885
May 31, 2026	214,227,014	-	26,778
June 30, 2026	214,992,905	-	26,874
Custodian fees			**327,023**

Aziz Halim Khair Choudhury Dhaka Chartered Accountants

PKF AHKC

Capitec Popular Life Unit Fund

Profit on SND

For the year 01 July 2025 to 30 June 2026

Annexure-J

SL No.	Bank/ Institiation Name	Branch	Account Number	Type	Current Rate	Amount
01	Southeast Bank PLC. (Islamic Wing)	Mouchak	004513100000027	SND	7.00%	88,416
02	Southeast Bank PLC. (Islamic Wing)	Mouchak	004513100000035	SND	7.00%	28,941
03	Southeast Bank PLC. (Islamic Wing)	Mouchak	004513100000036	SND	7.00%	594,098
Total						**711,454**

Profit on MTDR

Annexure-K

SL No.	Bank/ Institiation Name	Branch	Account Number	Face Value	Current Rate	Amount
01	Islamic Finance and Investment PLC.	Head office	0009782/1112970000485	22,000,000	11.50%	1,691,250
Total				**22,000,000**		**1,691,250**

Profit on Treasury Bond

Annexure-L

SL No.	Bank/ Institiation Name	Face Value	Cupon Rate	Type	Amount
01	BD0929241059	25,000,000	12.38%	G-SEC (T.Bond)	3,095,000
02	BD0929241059	20,000,000	12.38%	G-SEC (T.Bond)	1,238,000
03	BD0935291106	5,000,000	12.08%	G-SEC (T.Bond)	604,000
04	BD0930481058	20,000,000	12.40%	G-SEC (T.Bond)	2,378,361
Total					**7,315,361**

Treasury Bond Profit Receivables

Annexure-M

SL No.	Name of Instrument	Issuer	ISIN	Face Value	Cupon Rate	Coupon on G-T- Bond
01	5 Year Govt. Treasury Bond	Bangladesh Bank	BD0929241059	25,000,000	12.38%	169,126
02	5 Year Govt. Treasury Bond	Bangladesh Bank	BD0929241059	10,000,000	12.38%	67,650
03	10 Year Govt. Treasury Bond	Bangladesh Bank	BD0935291106	5,000,000	12.08%	266,961
04	5 Year Govt. Treasury Bond	Bangladesh Bank	BD0935291107	20,000,000	12.40%	88,087
Total						**591,825**

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