Private & Confidential

Financial Statements

Capitec Padma P.F. Shariah Unit Fund

Islam Assure Center (Level-06),
91, Mohakhali C/A, Dhaka-1212

For the Period from 01 July 2026 to 30 September 2026

Capitec Padma P.F. Shariah Unit Fund

Statement of Financial Position

As at 30 September 2026

Particulars	Notes	Amount in BDT	
		30 September, 2026	30 June, 2026
ASSETS			
Non Current Assets			
Preliminary and issue expenses	4.00	-	-
Total Non Current Assets		-	-
Current Assets			
Marketable investment -at market price	5.00	203,789,400	174,657,766
Advance deposits and pre-payments	6.00	393,563	298,463
Accounts receivable	7.00	2,629,649	30,185,485
Investment in Money Market Instruments	8.00	60,000,000	90,000,000
Cash and cash equivalents	9.00	10,404,285	16,660,298
Total Current Assets		**277,216,897**	**311,802,012**
TOTAL ASSETS		**277,216,897**	**311,802,012**
EQUITY AND LIABILITIES			
Unit holder Equity			
Unit capital Fund	10.00	349,302,530	349,298,090
Unit premium reserve	11.00	22,333,431	22,334,301
Dividend Equalization Reserve		2,360,000	2,360,000
Retained earnings	12.00	(98,981,038)	(65,613,324)
Total Unit holder Equity		**275,014,923**	**308,379,067**
CURRENT LIABILITIES			
Unclaimed Dividend	13.00	-	-
Dividend Purification Fund	14.00	361,393	350,418
Other Liabilities	15.00	1,840,581	3,072,527
Total Current Liabilities		**2,201,974**	**3,422,945**
Total Unit holder Equity & Liabilities		**277,216,897**	**311,802,012**
Net Asset Value (NAV) Per Unit			
At cost price	16.00	**11.43**	**12.07**
At market price	17.00	**7.87**	**8.83**

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: 27 October 2026

CAPITEC ASSET MANAGEMENT LTD. CAP TEC Asset Management Ltd. ESTD: 2017 9-1, Mohakhali C/A, Dhaka-1212.

Capitec Padma P.F. Shariah Unit Fund

Statement of Profit or Loss and Other Comprehensive Income
For the Period from 01 July 2026 to 30 September 2026

Particulars	Notes	Amount in BDT	
		01 July 2026 to 30 September 2026	01 July 2025 to 30 September 2025
Income			
Realized gain/(loss) on sale of marketable securities	18.00	461,013	1,993,433
Dividend income	19.00	1,344,683	890,862
Profit on deposits	20.00	2,103,875	2,700,421
Total Income		**3,909,571**	**5,584,716**
Expenses			
Management fees	21.00	1,472,856	1,495,782
Trustee fees	22.00	109,374	111,666
Custodian fees	23.00	95,884	105,795
CDBL charges		16,135	9,155
Amortization of preliminary and issue expenses	24.00	-	118,561
BSEC annual fees	25.00	71,689	71,886
Advertisement and publication expenses		24,000	66,000
Bank charges and excise duty		20,050	43,536
Dividend Purification	Annexure-D	10,975	3,865
Shariah supervisory board meeting honorarium		-	33,335
DSE Shariah Index Licenses Fee		250,000	-
DSE Shariah Index Annual Fee		15,123	-
Other operating expenses	26.00	-	-
Total Expenses		**2,086,086**	**2,059,581**
Profit/(Loss) before provision		**1,823,485**	**3,525,135**
Write Back of Provision/ (Provision) against marketable Investment	27.00	(10,740,333)	11,422,667
Profit/(Loss) after provision		**(8,916,848)**	**14,947,802**
Add: Other Comprehensive Income		-	-
Total Comprehensive Income Or (Loss)		**(8,916,848)**	**14,947,802**
Earnings Per Unit	28.00	**(0.26)**	**0.40**

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

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Dated: 27 October 2026

CAPITEC ASSET MANAGEMENT LTD. CAP TEC Asset Management Ltd. ESTD: 2017 91, Mohakhali C/A, Dhaka-1212.

Capitec Padma P.F. Shariah Unit Fund

Statement of Changes in Equity

For the Period from 01 July 2026 to 30 September 2026

Particulars	Unit Capital	Unit Premium Reserve	Unrealized Gain/(Loss)	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on July 01, 2026	349,298,090	22,334,301	-	2,360,000	(65,613,324)	308,379,067
New Unit subscribed during the Period	4,440	-	-	-	-	4,440
Unit Surrendered during the Period	-	-	-	-	-	-
Unit premium during the Period	-	(870)	-	-	-	(870)
Unit discount during the Period	-	-	-	-	-	-
Dividend Paid	-	-	-	-	(24,450,866)	(24,450,866)
Net profit/(Loss) during the Period	-	-	-	-	(8,916,848)	(8,916,848)
Balance as on 30 September 2026	**349,302,530**	**22,333,431**	**-**	**2,360,000**	**(98,981,038)**	**275,014,923**

Capitec Padma P.F. Shariah Unit Fund

Statement of Changes in Equity

For the Period from 01 July 2025 to 30 September 2025

Particulars	Unit Capital	Unit Premium Reserve	Unrealized Gain/(Loss)	Dividend Equalization Reserve	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	-	-	-	-	-	-
Unit Surrendered during the Period	-	-	-	-	-	-
Unit premium during the Period	-	-	-	-	-	-
Unit discount during the Period	-	-	-	-	-	-
Less:During the period adjustment	-	-	-	-	-	-
Dividend Paid	-	-	-	-		-
Net profit/(Loss) during the Period	-	-	-	-	14,947,802	14,947,802
Balance as on 30 September 2025	**375,949,000**	**15,795,503**	**-**	**-**	**(95,326,163)**	**296,418,340**

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

Managing Director
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Member Secretary, Trustee
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Place: Dhaka, Bangladesh.
Dated: 27 October 2026

CAPITEC ASSET MANAGEMENT LTD. CAP TEC Asset Management Ltd. ESTD: 2017 91, Mohakhali C/A, Dhaka-1212.

Capitec Padma P.F. Shariah Unit Fund

Statement of Cash Flows

For the Period from 01 July 2026 to 30 September 2026

Particulars	Notes	Amount in BDT	
		01 July 2026 to 30 September 2026	01 July 2025 to 30 September 2025
A. Cash flows from operating activities			
Net changes in Investment -Listed/ non-listed/IPO Securities	30.00	(39,871,967)	4,899,914
Realized gain/(loss) on sale of marketable securities	18.00	461,013	1,993,433
Profit on Bank Deposits	31.00	3,708,682	4,546,679
Dividend income received in cash	32.00	856,283	644,910
Receivable from Broker		26,439,429	-
Advance deposits and pre-payments	33.00	(95,100)	(20,639)
(Increase)/Decrease in Cash Paid to Operating Exp.	34.00	(3,307,057)	(3,433,841)
Net cash inflows operating activities		**(11,808,717)**	**8,630,456**
B. Cash flows from investing activities			
Net changes in cash follows from Investing activities		30,000,000	-
Net Cash flows from investing activities		**30,000,000**	**-**
C. Cash flows from financing activities			
Issuance of New Units		4,440	-
Unit Surrender		-	-
Unit Premium Reserve		(870)	-
Dividend Paid		(24,450,866)	-
Net cash inflows from financing activities		**(24,447,296)**	**-**
Net change in cash and cash equivalents (A+B+C)		**(6,256,013)**	**8,630,456**
Cash & cash equivalent at beginning of the Period		16,660,298	8,834,724
Cash & cash equivalent at end of the Period		**10,404,285**	**17,465,180**
Net Operating Cash Flow Per Unit (NOCFPU)	35.00	**(0.34)**	**0.23**

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

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Place: Dhaka, Bangladesh.
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CAPITEC ASSET MANAGEMENT LTD. CAP TEC Asset Management Ltd. ESTD: 2017 9/1, Mohakhali C/A, Dhaka-1212.

Capitec Padma P.F. Shariah Unit Fund

Notes to the financial statement
As at 30 September 2026

1.00 Legal status and nature of business:

Capitec Padma P.F. Shariah Unit Fund (hereafter called as the Fund") was established under a Trust Deed signed on May 24, 2018 between Padma Islami Life insurance Limited Employees Provident Fund 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 11, 2018 vide Registration code no. BSEC/Mutual Fund/2018/89 under Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001. The operations of the Fund was commenced on October 07, 2018 with paid-up capital of Taka 100,000,000 divided into 10,000,000 units of Taka 10 each. Capitec Padma P.F. Shariah Unit Fund is an open-ended Fund and not listed with any stock exchanges. The units of the Fund are non-transferable. Unit holders of the Fund can purchase and repurchase units at 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.

2.00 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) Rules (বিধিমালা), 2025.

2.02 Marketable Investment

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) Rules (বিধিমালা), 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) Rules (বিধিমালা), 2025.

2.04 Valuation of Non-listed Securities

Pursuant to Rule 70 of Bangladesh Securities and Exchange Commission (Mutual Fund) Rules (বিধিমালা), 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 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 three months (03 months) end from 01 July 2026 to 30 September 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 daily average NAV for the period from 01 July, 2026 to 30 September, 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) Rules (বিধিমালা), 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) Rules (বিধিমালা), 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 Bangladesh Securities and Exchange Commission (Mutual Fund) Rules (বিধিমালা), 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) Rules (বিধিমালা), 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 Bangladesh Securities and Exchange Commission (Mutual Fund) Rules (বিধিমালা), 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) Rules (বিধিমালা), 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) Rules (বিধিমালা), 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) Rules (বিধিমালা), 2025.

2.11 BSEC annual fee

As per the section 11 of Bangladesh Securities and Exchange Commission (Mutual Fund) Rules (বিধিমালা), 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 Dividend Purification

Purification is the cleansing process which removes any impure returns that is not permissible under Shariah Law and dispose of the non-permissible portion through donation to charity.
The dividend purification (DP) Ratio will be calculated by the Asset Manager as per the methodology of the DSEX Shariah Index (DSES), designed by S & P Dow Jones Indices or by getting the dividend purification ratio provided by Dhaka Stock Exchange and Chittagong Stock Exchange. The purified amount will be charged in the income statement as an expense from all shariah funds separately.

2.13 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.

2.14 VAT

Capitec Padma P.F. Shariah 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".

2.15 Dividend policy

Pursuant to the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules (বিধিমালা), 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.

2.16 Dividend Equalization Reserve

In accordance with Section 79(3) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules (বিধিমালা), 2025, the Capitec Padma P.F. Shariah Unit Fund maintains a Dividend Equalization Reserve to ensure consistency in dividend distribution.

2.17 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.

3.00 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.

Capitec Padma P.F. Shariah Unit Fund

Notes to the financial statement

As at 30 September 2026

Note No.	Particulars		Amount in BDT	
			30 September, 2026	30 June, 2026
4.00	**Preliminary and issue expenses : Tk 0**			
	The break-up of the above is as follows:			
	Opening balance		-	118,561
	Less: Amortization during this Period		-	(118,561)
	Closing Balance		-	-
5.00	**Marketable Investment-at market price: Tk 203,789,400**			
	The break-up of the above is as follows:			
	Investments in Listed Securities		203,789,400	174,657,766
	Investment in Non-Listed securities		-	-
	Closing Balance:		**203,789,400**	**174,657,766**
	Details in Annexure-A			
6.00	**Advance deposits and pre-payments : Tk 393,563**			
	The break-up of the above is as follows:			
	Advance BSEC Annual Fees		226,774	298,463
	Advance Trustee Fees		121,912	-
	Advance DSE Shariah Index Annual Fee		44,877	-
	Closing Balance:		**393,563**	**298,463**
7.00	**Accounts Receivable : Tk 2,629,649**			
	The break-up of the above is as follows:			
	MTDR Profit Receivables	Annexure-J	1,354,019	3,556,956
	MSND Profit Receivables		598,130	-
	Receivable from Broker		-	26,439,429
	Dividend Receivables	Annexure-D	677,500	189,100
	Closing Balance:		**2,629,649**	**30,185,485**
8.00	**Investment in Money Market Instruments**			
	The break-up of the above is as follows:			
	Investment in Money Market Instruments (MTDR)		60,000,000	90,000,000
	Details in Annexure-A		**60,000,000**	**90,000,000**

9.00 Cash and cash equivalents : Tk 10,404,285

The break-up of the above is as follows:

Name of the Bank	Purpose of Account	Branch	Account Number	Amount	Amount
Southeast Bank PLC. (Islamic Wing)	Operational transaction	Motijheel	002713100001191	4,037,159	5,056,430
Southeast Bank PLC. (Islamic Wing)	Unit subscription & surrender		002713100001192	143,891	143,891
Southeast Bank PLC. (Islamic Wing)	Trading transaction		002713100001193	6,172,852	11,413,199
Southeast Bank PLC. (Islamic Wing)	Dividend Distribution		002711100007516	50,383	46,778
Closing Balance:				**10,404,285**	**16,660,298**

CAPITEC ASSET MANAGEMENT LTD. CAPITEC Asset Management Ltd. ESTD: 2017 1/F, Mohakhali C/A, Dhaka-1212.

Capitec Padma P.F. Shariah Unit Fund

Notes to the financial statement

As at 30 September 2026

Note No.	Particulars	Amount in BDT	
		30 September, 2026	30 June, 2026

10.00 Unit capital : Tk 349,302,530

The break-up of the above is as follows:

Opening balance as at 01 July 2026	349,298,090	375,949,000
Add: New subscription of 444 units of Tk. 10 each	4,440	60,590
Less: Surrendered of 0 units of Tk. 10 each	-	(26,711,500)
Closing balance as at 30 September 2026	**349,302,530**	**349,298,090**

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

Particulars	Number of Units	% of Units
Sponsor	100,000	0.27%
Institution	34,811,750	99.70%
Individual	18,503	0.03%
Total	**34,930,253**	**100.00%**

11.00 Unit premium reserve : Tk 22,333,431

The break-up of the above is as follows:

Opening balance as at 01 July 2026	22,334,301	15,795,503
Add: Unit premium during the Period	-	6,551,433
Less: Unit discount during the Period	(870)	(12,635)
Closing balance as at 30 September 2026	**22,333,431**	**22,334,301**

12.00 Retained earnings : Tk -98,981,038

The break-up of the above is as follows:

Opening Balance	(65,613,324)	(110,273,965)
Add: Net profit during this Period	(8,916,848)	47,020,641
Less: Transfer to Dividend Equalization Reserve during the Period	-	(2,360,000)
Less: Dividend Paid	(24,450,866)	-
Closing balance as at 30 September 2026	**(98,981,038)**	**(65,613,324)**

13.00 Unclaimed Dividend : Tk 0

The break-up of the above is as follows:

Unclaimed Dividend	-	-
Closing balance as at 30 September 2026	**-**	**-**

14.00 Dividend Purification Fund : Tk 361,393

The break-up of the above is as follows:

Opening balance		350,418	216,978
Add: Addition during this Period	Annexure-D	10,975	133,440
Closing balance as at 30 September 2026		**361,393**	**350,418**

15.00 Other Liabilites : Tk 1,840,581

The break-up of the above is as follows:

Management Fees	1,472,856	2,830,181
Trustee Fees	-	6,776
Custodian Fees	291,409	195,525
Audit Fees	-	40,000
Investor payable	81	45
Advertisement and publication	24,000	-
Others Payable (TDS)	52,235	-
Closing balance as at 30 September 2026	**1,840,581**	**3,072,527**

Capitec Padma P.F. Shariah Unit Fund

Notes to the financial statement

As at 30 September 2026

Note No.	Particulars	Amount in BDT	
		30 September, 2026	30 June, 2026
16.00	**Net Asset Value(NAV) per unit at cost price : Tk 11.43**		
	The break-up of the above is as follows:		
	Total Assets at Market Price	277,216,897	311,802,012
	Add/Less: Investment diminution reserve-Unrealized gain/(Loss)	124,073,666	113,333,333
	Less: Total Liabilities	(2,201,974)	(3,422,945)
	Total net asset value (NAV) at cost	**399,088,589**	**421,712,400**
	Outstanding number of units	34,930,253	34,929,809
		11.43	**12.07**
17.00	**Net Asset Value (NAV) per unit at market price : Tk 7.87**		
	The break-up of the above is as follows:		
	Total net asset value at Cost Price	399,088,589	421,712,400
	Add/Less: Investment diminution reserve-Unrealized gain/(Loss)	(124,073,666)	(113,333,333)
	Net Asset Value (NAV) at market Price	**275,014,923**	**308,379,067**
	Outstanding number of units	34,930,253	34,929,809
	Net Asset Value (NAV) per unit at market price	**7.87**	**8.83**

Note No.	Particulars		Amount in BDT	
			01 July 2026 to 30 September 2026	01 July 2025 to 30 September 2025

18.00 Realized gain/(loss) on sale of marketable securities : Tk 461,013

The break-up of the above is as follows:

Realized gain/(loss) on sale of marketable securities		461,013	1,993,433
Closing Balance		**461,013**	**1,993,433**
Details in Annexure-C			

19.00 Dividend Income: Tk 1,344,683

The break-up of the above is as follows:

Dividend Income		1,344,683	890,862
Closing Balance		**1,344,683**	**890,862**
Details in Annexure-D			

20.00 Profit on deposits : Tk 2,103,875

The break-up of the above is as follows:

Profit on MSND (Bank Accounts)	Annexure-F	598,130	237,768
Profit on MTDR	Annexure-I	1,505,745	2,462,653
Closing Balance:		**2,103,875**	**2,700,421**

21.00 Management fees : Tk 1,472,856

The break-up of the above is as follows:

Management fees	1,472,856	1,495,782
	1,472,856	**1,495,782**

22.00 Trustee fees : Tk 109,374

The break-up of the above is as follows:

Trustee fees	109,374	111,666
	109,374	**111,666**

23.00 Custodian fees : Tk 95,884

The break-up of the above is as follows:

Custodian fees	95,884	105,795
	95,884	**105,795**

24.00 Amortization of Preliminary and Issue Expenses : Tk 0

The break-up of the above is as follows:

Preliminary and Issue Expenses during the Period	-	118,561
Amortization of Preliminary and Issue Expenses	**-**	**118,561**

25.00 BSEC Annual fees : Tk 71,689

The break-up of the above is as follows:

BSEC Annual fees	71,689	71,886
	71,689	**71,886**

26.00 Other operating expenses : Tk 0

The break-up of the above is as follows:

Bidding/Subscription Fees	-	-
Closing Balance:	**-**	**-**

CAPITEC ASSET MANAGEMENT LTD. CAP Asset Management Ltd. ESTD: 2017

Note No.	Particulars		Amount in BDT	
			01 July 2026 to 30 September 2026	01 July 2025 to 30 September 2025
27.00	**Provision against marketable Investment : Tk -10,740,333**			
	The break-up of the above is as follows:			
	Accumulated Unrealized loss up to 30 June 2026		(113,333,333)	(156,486,847)
	Unrealized Gain/(Loss)		(124,073,666)	(145,064,180)
	Provision/ (Provision) against marketable Investment		**(10,740,333)**	**11,422,667**
28.00	**Earnings Per Unit: Tk -0.26**			
	The break-up of the above is as follows:			
	Net profit for the Period		(8,916,848)	14,947,802
	Outstanding number of units		34,930,253	37,594,900
	Earnings Per Unit		**(0.26)**	**0.40**
	*This represents an decrease compared to the prior year, mainly due to (Provision) against marketable Investment from portfolio investments.			
29.00	**Non-Performing Investment: Tk 0.00**			
	The break-up of the above is as follows:			
	Non-Performing Investment		-	-
	Details in Annexure-E		-	-
30.00	**Net changes in Investment: Tk. -39,871,967**			
	Net Investments in securities Current year Cost		(327,863,066)	(332,523,342)
	Net Investments in securities Last Year Cost		287,991,099	337,423,256
	Net changes in Investment	30.01	**(39,871,967)**	**4,899,914**
30.01	**Net changes in Investment: Tk. -39,871,967**			
	Sale of Securities during the year (at Cost)	Annexure-C	11,254,408	15,499,004
	Less: Purchase of Securities during the year (Total Cost Value)	Annexure- B	(51,126,375)	(10,599,090)
			(39,871,967)	**4,899,914**
31.00	**Profit on Bank Deposits: Tk. 3,708,682**			
	Profit Income on Bank Deposits		2,103,875	2,700,421
	Add: Previous year Profit Receivable on MSND& MTDR		3,556,956	4,395,703
	Less: Current year Profit Receivable on MSND & MTDR		(1,952,149)	(2,549,445)
			3,708,682	**4,546,679**
32.00	**Dividend income received in cash: Tk. 856,283**			
	Dividend Income from Investment in Securities		1,344,683	890,862
	Add: Previous year Dividend Receivable		189,100	222,552
	Less: Current year Dividend Receivable		(677,500)	(468,504)
			856,283	**644,910**
33.00	**Advance, deposit and prepayments: Tk. -95,100**			
	Advance deposits & pre-payments Last Year		298,463	291,330
	Less: Advance deposits & pre-payments Current year		(393,563)	(311,969)
			(95,100)	**(20,639)**
34.00	**Cash Paid to Operating Exp.: Tk. -3,307,057**			
	Operating Expenses		(2,086,086)	(2,059,581)
	Less: Amortization		-	118,561
	Less: Opening Total Liabilities		(3,422,945)	(3,328,741)
	Add: Closing Total Liabilities		2,201,974	1,835,920
			(3,307,057)	**(3,433,841)**

Note No.	Particulars	Amount in BDT	
		01 July 2026 to 30 September 2026	01 July 2025 to 30 September 2025

35.00 Net Operating Cash Flow per unit: Tk -0.34

Net Cash flow/ out flow from operating Activities	(11,808,717)	8,630,456
Outstanding number of units	34,930,253	37,594,900
Net Operating Cash Flow Per Unit (NOCFPU)	**(0.34)**	**0.23**

36.00 Events after the reporting Period

The Board of Trustees in its meeting held on 27 October, 2026 approved the 1st Quarter Un-audited financial statements of the Fund for the Period ended September 30, 2026 and authorized the same for issue.

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)

CAPITEC ASSET MANAGEMENT LTD. ESTD: 2017 91, Mohakhali C/A, Dhaka-1212.

Asset Manager: Capitec Asset Management Limited

Capitec Padma P.F. Shariah Unit Fund

Portfolio Statement as at 30 September 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
	Sactor	**A. Share of Listed Companies**									
1	Engineering	NIALCO	465,000	53.45	24,854,698	27.60	12,834,000	(12,020,698)	-48.36%	6.24%	14.00%
2		SINGERBD	160,000	193.12	30,898,778	80.00	12,800,000	(18,098,778)	-58.57%	7.76%	
3	Food & Allied	BENGALBISC	60,535	130.10	7,875,571	75.30	4,558,286	(3,317,286)	-42.12%	1.98%	3.16%
4		OLYMPIC	28,000	168.09	4,706,470	143.20	4,009,600	(696,870)	-14.81%	1.18%	
5	Fuel & Power	DOREENPWR	245,000	70.08	17,170,810	31.40	7,693,000	(9,477,810)	-55.20%	4.31%	8.30%
6		UPGDCL	62,925	252.15	15,866,523	114.30	7,192,328	(8,674,196)	-54.67%	3.98%	
7	IT Sector	BDCOM	127,890	38.46	4,919,053	28.40	3,632,076	(1,286,977)	-26.16%	1.24%	8.53%
8		GENEXIL	201,040	72.84	14,644,321	34.00	6,835,360	(7,808,961)	-53.32%	3.68%	
9		ITC	270,000	53.33	14,398,683	44.10	11,907,000	(2,491,683)	-17.30%	3.62%	
10	Miscellaneous	BERGERPBL	15,911	1,541.28	24,523,252	1,463.20	23,280,975	(1,242,277)	-5.07%	6.16%	9.66%
11		KBSEED	600,000	23.22	13,934,422	9.10	5,460,000	(8,474,422)	-60.82%	3.50%	
12	Pharmaceuticals & Chemicals	ACMELAB	75,000	91.10	6,832,247	78.20	5,865,000	(967,247)	-14.16%	1.72%	9.52%
13		BXPHARMA	130,000	150.81	19,605,655	147.60	19,188,000	(417,655)	-2.13%	4.92%	
14		IBNSINA	18,431	318.10	5,862,988	318.10	5,862,901	(87)	0.00%	1.47%	
15		JHRML	111,832	85.94	9,611,004	43.50	4,864,692	(4,746,312)	-49.38%	2.41%	
16		MARICO	2,582	2,663.27	6,876,552	2,669.40	6,892,391	15,839	0.23%	1.73%	
17		RECKITTBEN	1,800	3,269.80	5,885,637	3,265.00	5,877,000	(8,637)	-0.15%	1.48%	
18		RENATA	20,213	1,218.73	24,634,181	453.40	9,164,574	(15,469,607)	-62.80%	6.19%	
19		SQURPHARMA	2,585	210.60	544,397	218.00	563,530	19,133	3.51%	0.14%	
20	Telecommunication	BSCPLC	165,900	226.33	37,547,741	146.70	24,337,530	(13,210,211)	-35.18%	9.43%	11.33%
21		GP	21,530	351.66	7,571,286	241.60	5,201,648	(2,369,638)	-31.30%	1.90%	
22	Textile	PTL	47,300	98.64	4,665,857	85.70	4,053,610	(612,247)	-13.12%	1.17%	1.17%
		Sub -Total			**303,430,127**		**192,073,500**	**(111,356,626)**	**-36.70%**	**76.19%**	**65.65%**
	Sector	**B. Listed Bond**									
23	Corporate Bond	IBBLPBOND	6,480	1,053.01	6,823,515	670.00	4,341,600	(2,481,915)	-36.37%	1.71%	3.37%
24		SJIBLPBOND	1,569	4,212.51	6,609,425	4,700.00	7,374,300	764,875	11.57%	1.66%	
		Sub-Total			**13,432,940**		**11,715,900**	**(1,717,040)**	**-12.78%**	**3.37%**	**3.37%**
		C. IPO									
25		-	-	-	-		-	-		0.00%	0.00%
		Sub -Total			-		-	-		**0.00%**	**0.00%**
Grand Total of Capital Market Securities (Listed)					**316,863,066**		**203,789,400**	**(113,073,666)**	**-35.69%**	**79.56%**	**79.56%**

Capitec Padma P.F. Shariah Unit Fund
Portfolio Statement as at 30 September 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	-	-	(11,000,000)	-100.00%	2.76%	2.76%
	Sub-Total				**11,000,000**		**-**	**(11,000,000)**	**-100.00%**	**2.76%**	**2.76%**
Total Investment in Capital Market Securities (Listed+Non-Listed)					**327,863,066**		**203,789,400**	**(124,073,666)**	**-37.84%**	**82.32%**	**82.32%**

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-Jul-26	Jamuna Bank PLC. (Islamic Wing)	9.00%	30,000,000	31,350,000	7.53%
2	21-Aug-26	Mutual Trust Bank PLC.(Islamic Wing)	9.00%	15,000,000	15,675,000	3.77%
3	09-Apr-26	Islamic Finance and Investment PLC.	10.00%	10,000,000	10,500,000	2.51%
5	10-Jul-26	Southeast Bank PLC. (Islamic Wing)	10.25%	5,000,000	5,256,250	1.26%
		Sub-Total		**60,000,000**	**62,781,250**	**15.07%**

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%	4,037,159	N/A
2	Southeast Bank PLC. MSND(Islamic Wing)	002713100001192	7.00%	143,891	
3	Southeast Bank PLC. MSND(Islamic Wing)	002713100001193	7.00%	6,172,852	
4	Southeast Bank PLC. Current A/C (Islamic Wing)	002711100007516	-	50,383	
		Sub-Total		**10,404,285**	
Total Cash & Cash Equivalent and Investment in Securities (Not related to Capital Market):				**70,404,285**	
Total Investment=(I+II+III)				**398,267,351**	



Capitec Padma P.F. Shariah Unit Fund

For the Period from 01 July 2026 to 30 September 2026

Investment in Securities

Annexure- B

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	BERGERPBL	13,328.00	1,483.50	19,772,095	1,463.20	19,501,530	(270,566)
2	BXPHARMA	130,000.00	150.81	19,605,655	147.60	19,188,000	(417,655)
3	IBNSINA	18,431.00	318.10	5,862,988	318.10	5,862,901	(87)
4	RECKITTBEN	1,800.00	3,269.80	5,885,637	3,265.00	5,877,000	(8,637)
Total				**51,126,375**		**44,552,431**	**(688,308)**

Capitec Padma P.F. Shariah Unit Fund

Schedule of realized gain/(loss) on sale of marketable securities

For the Period from 01 July 2026 to 30 September 2026

Annexure-C

Sl. No.	Trading Code	No of Share	Average Sell Price per Share	Sell Value	Average Cost Price per Share	Cost Price	Profit/(Loss)
01	CAPMIBBLMF	425,000	11.67	4,960,056	11.53	4,898,818	61,238
02	BXPHARMA	45,000	150.12	6,755,365	141.24	6,355,590	399,774
Total				**11,715,421**		**11,254,408**	**461,013**

Capitec Padma P.F. Shariah Unit Fund

Dividend Income

For the Period from 01 July 2026 to 30 September 2026

Annexure-D

SL No.	Trading Code	No of Shares	Record Date	Face Value	Dividend %	Net Cash Dividend	DP Ratio	Purification Amount
1	BERGERPBL	5,933	July 7, 2026	10.00	525.00%	311,483	0.0200	6,230
2	BXPHARMA	130,000	August 2, 2026	10.00	47.50%	617,500	0.0016	988
3	BENGALBISC	60,535	August 6, 2026	10.00	10.00%	60,535	-	-
4	GP	21,530	August 12, 2026	10.00	105.00%	226,065	0.0040	904
5	MARICO	2,582	August 27, 2026	10.00	500.00%	129,100	0.0221	2,853
Total						**1,344,683**	**-**	**10,975**

Dividend Receivables

As at 30 September 2026

Sl. No	Particulars	Amount in Taka	
		30 September, 2026	30 June, 2026
1	GENEXIL	-	60,312
2	MARICO	-	162,240
3	KBSEED	60,000	-
4	BXPHARMA	617,500	-
Closing Balance:		**677,500**	**222,552**

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CAP TEC
Asset Management Ltd.
ESTD: 2017
91, Mohakhali C/A, Dhaka-1212.

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

Annexure-E

Fund Name	Name of the Investee Company /Issuer	Amount of Investment as on 30.09.2026 (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 2026 to 30 September 2026

Annexure-F

SL No.	Bank/ Institution Name	Branch	Account Number	Type	Current Rate	Amount
01	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001191	MSND	7.00%	69,082
02	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001192	MSND	7.00%	2,533
03	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001193	MSND	7.00%	526,515
Total						**598,130**

Profit on MTDR

For the Period from 01 July 2026 to 30 September 2026

Annexure-I

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%	705,249
02	Mutual Trust Bank PLC.(Islamic Wing)	Gulshan	9992020002795	15,000,000	MTDR	9.25%	355,345
03	Islamic Finance and Investment PLC.	Head office	1112970000485	10,000,000	MTDR	10.00%	251,366
04	Pubali Bank PLC.(Islamic Wing)	Sonargaon Hotel Br.	5322104059884	30000000 Encashment	MTDR	-	62,915
05	Southeast Bank PLC.(Islamic Wing)	Motijheel	24400004818	5,000,000	MTDR	10.75%	130,870
Total				**60,000,000**			**1,505,745**

MTDR profit receivable

As at 30 September 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%	603,784
02	Mutual Trust Bank PLC.(Islamic Wing)	Gulshan	9992020002795	15,000,000	MTDR	9.25%	154,586
03	Islamic Finance and Investment PLC.	Head office	1112970000485	10,000,000	MTDR	10.00%	478,142
04	Southeast Bank PLC.(Islamic Wing)	Motijheel	24400004818	5,000,000	MTDR	10.75%	117,507
Total				**60,000,000**			**1,354,019**

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