

Financial Statements (Un-Audited)

Capitec Grameen Bank Growth Fund

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

For the Period from October 17, 2023 to March 31, 2024

Capitec Grameen Bank Growth Fund

Statement of Financial Position (Un-Audited)

As at March 31, 2024

Particulars	Notes	Amount in Taka
		March 31, 2024
Assets		
Marketable investment -at market price	1.00	820,937,665
IPO investment	2.00	10,000,000
Investment in Govt. Treasury bill	3.00	128,932,138
Preliminary and issue expenses	4.00	25,283,429
Advance deposits and pre-payments	5.00	3,046,081
Accounts receivable	6.00	18,576,356
Cash and cash equivalents	7.00	509,793,356
Total Assets		1,516,569,025
Capital Fund		
Unit capital	8.00	1,556,800,000
Retained earnings	9.00	(45,427,900)
Total Capital Fund		1,511,372,100
Current Liabilities		
Accrued expenses	10.00	5,196,925
Accounts payable	11.00	-
		5,196,925
Total Capital Fund & Liability		1,516,569,025
Net Asset Value (NAV)		
At cost price	12.00	10.28
At market price	13.00	9.71

These Financial Statements should be read in conjunction with notes.



Chairman, Trustee



Managing Director (AMC)



Member, Trustee



Chief Operating Officer & CCO (AMC)



Assistant Manager- Accounts (AMC)

Place: Dhaka

Date: 28 April, 2024

Capitec Grameen Bank Growth Fund

Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
For the Period from October 17, 2023 to March 31, 2024

Particulars	Notes	Amount in Taka	Amount in Taka
		October 17, 2023 to March 31, 2024	January 01, 2024 to March 31, 2024
Income			
Realized gain/(loss) on sale of marketable securities	14.00	13,316,938	13,170,993
Dividend income	15.00	2,673,659	2,002,288
Profit on deposits	16.00	40,768,678	20,220,796
Total Income		56,759,275	35,394,077
Expenses			
Management fees	17.00	8,972,993	4,873,257
Trustee fees	18.00	713,801	387,326
Custodian fees	19.00	393,565	323,668
CDBL charges		121,351	97,520
Amortization of preliminary and issue expenses	20.00	2,546,642	1,387,691
Printing and publication		25,000	25,000
Bank charges and excise duty		103,610	1,253
Other operating expenses	21.00	34,000	3,000
Total Expenses		12,910,962	7,098,715
Profit/(Loss) before provision		43,848,313	28,295,362
Provision against marketable Investment	22.00	(89,676,213)	(81,337,301)
Net Profit/(Loss) for the period		(45,827,900)	(53,041,939)
Add: Other comprehensive income:	23.00	-	-
Total Comprehensive income /(Loss)		(45,827,900)	(53,041,939)
Earnings Per Unit	23.00	(0.29)	(0.34)

These Financial Statements should be read in conjunction with notes.


Chairman, Trustee


Managing Director (AMC)


Member, Trustee


Chief Operating Officer & CCO (AMC)


Assistant Manager- Accounts (AMC)


Place: Dhaka
Date: 28 April, 2024

Capitec Grameen Bank Growth Fund
Statement of Changes in Equity (Un-Audited)
For the Period from October 17, 2023 to March 31, 2024

Particulars	Unit Capital	Unrealized Gain/(Loss)	Retained Earnings	Total Equity
Balance as on October 17, 2023	1,556,800,000	-	-	1,556,800,000
Add: During Period adjustment	-	-	400,000	400,000
Net profit/(Loss) for the period	-	-	(45,827,900)	(45,827,900)
Balance as on March 31, 2024	1,556,800,000	-	(45,427,900)	1,511,372,100




Chairman, Trustee



Managing Director (AMC)



Member, Trustee



Chief Operating Officer & CCO (AMC)



Assistant Manager - Accounts (AMC)

Place: Dhaka

Date: 28 April, 2024

Capitec Grameen Bank Growth Fund

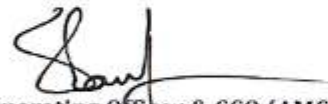
Statement of Cash Flows (Un-Audited)
For the Period from October 17, 2023 to March 31, 2024

Particulars	Notes	Amount in Taka
		October 17, 2023 to March 31, 2024
Cash flow from operating activities		
Realized gain/(loss) on sale of marketable securities		13,316,938
Dividend received		702,476
Profit on deposits		20,843,146
Advance deposits and pre-payments		(3,046,081)
(Increase)/Decrease in operating expenses		(32,597,466)
Investment in Listed Securities		(910,613,878)
Investment in IPO		(10,000,000)
Investment in Govt. Treasury bill		(125,611,780)
Net cash inflow/(outflow) by operating activities		(1,047,006,644)
Cash flow from investment activities		
		-
Net cash inflow/(outflow) from investment activities		-
Cash flow from financing activities		
Sponsor Contribution		1,000,000,000
IPO Subscription		556,800,000
Net cash inflow/(outflow) from financing activities		1,556,800,000
Increase/(Decrease) in cash		509,793,356
Cash & cash equivalent at beginning of the period		-
Cash & cash equivalent at end of the period		509,793,356
Net Operating Cash Flow Per Unit (NOCFPU)	26.00	(6.73)


Chairman, Trustee


Managing Director (AMC)


Member, Trustee


Chief Operating Officer & CCO (AMC)


Assistant Manager- Accounts (AMC)

Place: Dhaka
Date: 28 April, 2024

Capitec Grameen Bank Growth Fund

Notes to the financial statement

As at March 31, 2024

Notes	Particular	Amount in Taka
		March 31, 2024
1.00 Marketable Investment-at market price : Tk 820,937,665		
	This is made up as follows:	
	<u>Particulars</u>	
	Investment in Marketable Securities	820,937,665
		<u>820,937,665</u>
	Annexure-A may kindly be seen for details of Marketable Investment	
2.00 IPO investment:(IPO Allotments) price: Tk 10,000,000		
	This is made up as follows:	
	<u>Particulars</u>	
	IPO investment	10,000,000
		<u>10,000,000</u>
	Annexure-A may kindly be seen for details of Investment in IPO	
3.00 Investment in Govt. Treasury bill: Tk 128,932,138		
	This is made up as follows:	
	<u>Particulars</u>	
	Investment in Govt. Treasury bill	125,611,780
	Add: Treasury bill Profit Receivables	3,320,358
	Closing Balance:	<u>128,932,138</u>
	Annexure-A may kindly be seen for details of Investment in IPO	
4.00 Preliminary and issue expenses : Tk 25,283,429		
	This is made up as follows:	
	<u>Particulars</u>	
	Opening Preliminary and issue expenses	27,830,071
	Less: Amortization during the period	(2,546,642)
	Closing Balance:	<u>25,283,429</u>
5.00 Advance deposits and pre-payments : Tk 3,046,081		
	This is made up as follows:	
	<u>Particulars</u>	
	CDBL Security Deposit	500,000
	Advance BSEC Annual Fee	886,400
	Advance DSE Annual Fee	664,800
	Advance CSE Annual Fee	600,000
	Advance Trustee Fee	394,881
	Closing Balance:	<u>3,046,081</u>
6.00 Accounts receivable : Tk 18,576,356		
	This is made up as follows:	
	<u>Particulars</u>	
	FDR Profit Receivables	10,733,507
	Treasury bond Profit Receivables	5,871,666
	Dividend Receivables	1,971,183
	Closing Balance:	<u>18,576,356</u>

Notes 6.01

Notes	Particular	Amount in Taka
		March 31, 2024

6.01 Dividend Receivables : Tk 1,971,183

This is made up as follows:

Particulars

BATBC	618,000
RELIANCINS	686,158
LHBL	667,025
Total:	1,971,183

7.00 Cash and cash equivalents : Tk 509,793,356

This is made up as follows:

Particulars

Name of the Bank	Branch	Account Number	Amount in (Tk.)
City Bank PLC. (Islamic Wings)	Gulshan	1781300000001	99,891,690
City Bank PLC. (Islamic Wings)	Gulshan	1781300000003	9,901,666
Cash at Money Market Instruments (MTDR/TDR)		Annexure - A	400,000,000
Closing Balance:			509,793,356

8.00 Unit capital : Tk 1,556,800,000

This is made up as follows:

Particulars

Sponsor contribution	1,000,000,000
IPO Subscription	556,800,000
Closing Balance:	1,556,800,000

9.00 Retained earnings : Tk -45,427,900

This is made up as follows:

Particulars

Opening balance	-
Less: Dividend Paid	-
Add: Addition during the period	(45,827,900)
Add: During the period adjustment	400,000
Closing Balance:	(45,427,900)

10.00 Accrued expenses : Tk 5,196,925

This is made up as follows:

Particulars

Management Fees	4,873,257
Trustee Fees	-
Custodian Fees	323,668
Closing Balance:	5,196,925

Notes	Particular	Amount in Taka
		March 31, 2024

11.00 Accounts payable : Tk. 0

This is made up as follows:

Particulars

Others Payable

Unclaimed Dividend

Total:

Notes 11.01

-
-
-

11.01 Unclaimed Dividend: Tk 0

This is made up as follows:

Particulars

Unclaimed Dividend

-
-

12.00 Net Asset Value (NAV) per unit at cost price : Tk 10.28

This is made up as follows:

Particulars

Total Assets at Market Price

Add: Investment diminution reserve-unrealized gain/(loss)

Less: Current liabilities

Total net asset value (NAV) at cost price

Outstanding number of units

Net Asset Value (NAV) per unit at cost price

1,516,569,025
89,676,213
(5,196,925)
1,601,048,313
155,680,000
10.28

13.00 Net Asset Value (NAV) per unit at market price : Tk 9.71

This is made up as follows:

Particulars

Total Assets at Market Price

Less: Current liabilities

Net Asset Value (NAV) at market price

Outstanding number of units

Net Asset Value (NAV) per unit at market price

1,516,569,025
(5,196,925)
1,511,372,100
155,680,000
9.71

Capitec Grameen Bank Growth Fund
Notes to the Profit or Loss and Other Comprehensive Income
For the Period from October 17, 2023 to March 31, 2024

Notes	Particular	Amount in Taka
		October 17, 2023 to March 31, 2024

14.00 Realized gain/(loss) on sale of marketable securities : Tk 13,316,938

This is made up as follows:

Particulars

Realized gain/(loss) on sale of marketable securities	13,316,938
Closing Balance:	13,316,938

Annexure-C may kindly be seen for details of realized gain/(loss) on sale of marketable securities.

15.00 Dividend income : Tk 2,673,659

This is made up as follows:

Particulars

Dividend income	2,673,659
Closing Balance:	2,673,659

Annexure-D may kindly be seen for details of dividend income.

16.00 Profit on deposits : Tk 40,768,678

This is made up as follows:

Particulars

Profit on Bank Accounts	23,210,224
Profit on FDR/MTDR	10,733,507
Treasury Bill Profit	3,320,358
Treasury Bond Profit	3,504,589
Closing Balance:	40,768,678

17.00 Management fees : Tk 8,972,993

This is made up as follows:

8,972,993
8,972,993

Particulars

Date	NAV	Fees
October 19, 2023	1,559,189,376	161,029.26
October 26, 2023	1,562,246,556	377,355.11
November 2, 2023	1,563,916,276	377,676.21
November 9, 2023	1,566,350,540	378,144.33
November 16, 2023	1,565,939,657	378,065.32
November 23, 2023	1,565,204,832	377,924.01
November 30, 2023	1,565,608,994	378,001.73
December 7, 2023	1,566,414,339	378,156.60
December 14, 2023	1,564,924,730	377,870.14
December 21, 2023	1,561,042,877	377,123.63
December 28, 2023	1,560,040,453	376,930.86
December 31, 2023	1,564,414,040	161,458.69
January 4, 2024	1,568,106,605	216,275.45
January 11, 2024	1,576,701,643	380,134.93
January 18, 2024	1,576,329,827	380,063.43
January 25, 2024	1,560,526,626	377,024.35
February 1, 2024	1,563,062,558	377,512.03
February 8, 2024	1,580,906,886	380,943.63
February 15, 2024	1,564,547,471	377,797.59
February 22, 2024	1,550,788,532	375,151.64
February 29, 2024	1,551,620,061	375,311.55
March 7, 2024	1,537,909,135	372,674.83
March 14, 2024	1,520,333,438	369,294.89
March 21, 2024	1,515,692,930	368,402.49
March 28, 2024	1,498,724,156	365,139.26
March 31, 2024	1,511,372,099	157,530.74
Total Management fees		8,972,993

Notes	Particular	Amount in Taka
		October 17, 2023 to March 31, 2024

18.00 Trustee fees : Tk 713,801

This is made up as follows:

713,801
713,801

Particulars

Date	NAV	Fees
October 19, 2023	1,559,189,376	12,815.26
October 26, 2023	1,562,246,556	30,043.20
November 2, 2023	1,563,916,276	30,075.31
November 9, 2023	1,566,350,540	30,122.13
November 16, 2023	1,565,939,657	30,114.22
November 23, 2023	1,565,204,832	30,100.09
November 30, 2023	1,565,608,994	30,107.87
December 7, 2023	1,566,414,339	30,123.35
December 14, 2023	1,564,924,730	30,094.71
December 21, 2023	1,561,042,877	30,020.06
December 28, 2023	1,560,040,453	30,000.78
December 31, 2023	1,564,414,040	12,858.00
January 4, 2024	1,568,106,605	17,231.94
January 11, 2024	1,576,701,643	30,321.19
January 18, 2024	1,576,329,827	30,314.04
January 25, 2024	1,560,526,626	30,010.13
February 1, 2024	1,563,062,558	30,058.90
February 8, 2024	1,580,906,886	30,402.06
February 15, 2024	1,564,547,471	30,087.45
February 22, 2024	1,550,788,532	29,822.86
February 29, 2024	1,551,620,061	29,838.85
March 7, 2024	1,537,909,135	29,575.18
March 14, 2024	1,520,333,438	29,237.18
March 21, 2024	1,515,692,930	29,147.94
March 28, 2024	1,498,724,156	28,821.62
March 31, 2024	1,511,372,099	12,456.37
Total Trustee fees		713,801

19.00 Custodian fees : Tk 393,565

This is made up as follows:

393,565
393,565

Particulars

Date	Portfolio	MTDR/FDR	Govt. Treasury Bill	Govt. Treasury Bond	Custodian Fee
October 31, 2023	31,048,485	-	-	-	2,587
November 30, 2023	140,110,357	100,000,000	-	-	20,009
December 31, 2023	167,610,996	400,000,000	-	-	47,301
January 31, 2024	533,558,158	400,000,000	125,611,780	140,000,000	99,931
February 29, 2024	669,976,135	400,000,000	125,611,780	140,000,000	111,299
March 31, 2024	683,644,145	400,000,000	125,611,780	140,000,000	112,438
Total Custodian fees					393,565

20.00 Amortization of preliminary and issue expenses : Tk 2,546,642

This is made up as follows:

Particulars

Preliminary and issue expenses during the period
Amortized of preliminary and issue expenses

2,546,642
2,546,642

Notes	Particular	Amount in Taka
		October 17, 2023 to March 31, 2024
21.00	Other operating expenses : Tk 34,000	
	This is made up as follows:	
	<u>Particulars</u>	
	ESS Register Fees	25,000
	Bidding/Subscription Fees	9,000
	Closing Balance:	34,000
22.00	Write Back of Provision/ (Provision) against marketable Investment : TK -89,676,213	
	This is made up as follows:	
	<u>Particulars</u>	
	Opening Balance	-
	Provision against Marketable Investment	(89,676,213)
	Provision Against Marketable Investment	(89,676,213)
	Annexure-A may kindly be seen for details of Marketable Investment	
23.00	Earnings per unit: Tk -0.29	
	This is made up as follows:	
	<u>Particulars</u>	
	Net profit for the period	(45,827,900)
	Outstanding number of units	155,680,000
	Earnings Per Unit	(0.29)
24.00	Non-Performing Investment: Tk 0	
	This is made up as follows:	
	<u>Particulars</u>	
	Non-Performing Investment	-
	Annexure-E may kindly be seen for details of Non-Performing Investment.	
25.00	Reconciliation between Net profit to Operating Cash Flows	
	Profit/(Loss) before provision	43,848,313
	Operating Cash Flows before Changes in Working Capital	43,848,313
	Less: Increase/Add:Decrease in Dividend Receivable	(1,971,183)
	Less: Increase/Add:Decrease in Profit Receivable	(16,605,173)
	Less: Increase/Add:Decrease in Treasury bill Profit Receivables	(3,320,358)
	Less: Increase/Add:Decrease in Prepaid Expenses	(3,046,081)
	Less: Increase/Add:Decrease in Accounts Payable	5,196,925
	Less: Increase/Add:Decrease in Preliminary Expenses	(25,283,429)
	Add: Increase/Add During the period adjustment	400,000
	Add: Increase/Add Investment in Listed Securities	(910,613,878)
	Add: Increase/Add Investment in Govt. Treasury bill	(125,611,780)
	Add: Increase/Add Investment in IPO	(10,000,000)
	Net Changes in Working Capital	(1,090,854,957)
	Net Operating Cash Flows	(1,047,006,644)
26.00	Net Operating Cash Flow per unit: Tk -6.73	
	This is made up as follows:	
	<u>Particulars</u>	
	Net Cash inflow/ (out flow) from operating activities	(1,047,006,644)
	Outstanding number of units	155,680,000
	Net Operating Cash Flow Per Unit (NOCFPU)	(6.73)

Asset Manager: Capitec Asset Management Limited
Capitec Grameen Bank Growth Fund
Portfolio Statement as at March 31, 2024

I. Investment in Capital Market Securities (Listed)

[Figure in Bangladeshi Taka]

SL	Investment in Stocks/Securities(Sectorwise)	No. of Shares/Unit	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
A. Share of Listed Companies									
1	SQURPHARMA	23,500	211.08	4,960,326	217.70	5,115,950	155,624	3.14%	0.32%
2	JHRL	190,000	74.47	14,149,008	65.90	12,521,000	(1,628,008)	-11.51%	0.91%
3	MARICO	900	2,593.18	2,333,858	2,444.90	2,200,410	(133,448)	-5.72%	0.15%
4	RECKITT BEN	15	5,026.80	75,402	4,687.90	70,319	(5,084)	-6.74%	0.00%
5	LHBL	133,405	74.96	10,000,274	68.30	9,111,562	(888,713)	-8.89%	0.64%
6	NPOLYMER	2,117,476	53.86	114,046,111	47.60	100,791,858	(13,254,253)	-11.62%	7.33%
7	DOREENPWR	161,096	61.11	9,844,544	37.30	6,008,881	(3,835,664)	-38.96%	0.63%
8	CVOPRL	156,718	191.13	29,954,101	146.40	22,943,515	(7,010,586)	-23.40%	1.93%
9	PADMAOIL	11,900	209.62	2,494,459	191.80	2,282,420	(212,039)	-8.50%	0.16%
10	BATBC	108,800	454.46	49,445,065	403.80	43,933,440	(5,511,625)	-11.15%	3.18%
11	OLYMPIC	182,530	159.14	29,047,694	152.10	27,762,813	(1,284,881)	-4.42%	1.87%
12	LANKABAFIN	2,260,808	25.83	58,386,928	20.50	46,346,564	(12,040,364)	-20.62%	3.75%
13	BERGERPBL	1,255	1,915.22	2,403,598	1,787.60	2,243,438	(160,160)	-6.66%	0.15%
14	BEXIMCO	515,052	104.53	53,838,510	115.60	59,540,011	5,701,501	10.59%	3.46%
15	RELIANCINS	274,463	70.67	19,395,343	59.00	16,193,317	(3,202,026)	-16.51%	1.25%
16	MERCINS	583,147	34.43	20,077,575	32.10	18,719,019	(1,358,556)	-6.77%	1.29%
17	MEGHNAINS	200,000	37.60	7,520,820	32.40	6,480,000	(1,040,820)	-13.84%	0.48%
18	PARAMOUNT	272,402	59.06	16,088,774	54.60	14,873,149	(1,215,625)	-7.56%	1.03%
19	CLICL	301,000	56.55	17,021,373	50.60	15,230,600	(1,790,773)	-10.52%	1.09%
20	ITC	550,000	53.83	29,604,076	48.40	26,620,000	(2,984,076)	-10.08%	1.90%
21	GENEXIL	1,003,559	69.77	70,023,042	60.40	60,614,964	(9,408,078)	-13.44%	4.50%
22	MALEKSPIN	1,017,000	39.35	40,014,567	37.40	38,035,800	(1,978,767)	-4.95%	2.57%
23	BSCCL	238,335	208.27	49,638,457	136.50	32,532,728	(17,105,729)	-34.46%	3.19%
24	SEAPEARL	75,000	191.24	14,343,365	89.30	6,697,500	(7,645,865)	-53.31%	0.92%
25	KBSEED	1,274,402	22.82	29,079,841	24.20	30,840,528	1,760,687	6.05%	1.87%
26	NIALCO	463,042	52.89	24,489,946	51.80	23,985,576	(504,371)	-2.06%	1.57%
27	WEBCOATS	3,504	10.00	35,040	33.90	118,786	83,746	239.00%	0.00%
Sub-Total				718,312,098		631,814,145	(86,497,953)	-12.04%	46.16%
B. Share of Listed Bond									
28	BANKASI1PB	9,000	5,000.00	45,000,000	4,650.00	41,850,000	(3,150,000)	-7.00%	2.89%
Sub-Total				45,000,000		41,850,000	(3,150,000)	-7.00%	2.89%
C. Treasury Listed Bond									
29	BD0928181058	1,400,000	98.07	137,301,780	98.07	137,293,520	(8,260)	-0.01%	8.82%
				137,301,780		137,293,520	(8,260)	-0.01%	8.82%

	D. IPO Shares								
30	INTRACOCB	2,000	5,000.00	10,000,000	5,000.00	10,000,000	-	0.00%	0.64%
Sub-Total				10,000,000		10,000,000	-	0.00%	0.64%
Grand Total of Capital Market Securities (Listed)				910,613,878		820,957,665	(89,656,213)	-9.85%	58.52%

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

SL	Investment in Stocks/Securities(Sectorwise)	No. of Shares/Unit	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
A. Open- End Mutual Fund									
1	3i AMCL 1st Mutual Fund	1,000,000	10.00	10,000,000	9.98	9,980,000	(20,000)	-0.20%	0.64%
Total of Capital Market Securities (Non-Listed)				10,000,000		9,980,000	(20,000)	-0.20%	0.64%
Total Investment in Capital Market Securities(Listed+Non-Listed)				920,613,878		830,937,665	(89,676,213)	-9.74%	59.16%

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

A. Investment in Money Market Instruments (Treasury bill) :					
SL & Date	Treasury bill No	Types (G Sec./Others)	Rate of Profit	Investment Value	Maturity Value
01& 08/01/2024	BD 0936433251 (364 Days)	Government Securities	11.49%	125,611,780	140,000,000
Sub-Total				125,611,780	140,000,000

A. Term Deposit :					
SL & Date	Bank/Non-Bank Name	Rate of Profit	Investment Value	Maturity Value	
1 & 03/11/2023	Community Bank Bangladesh PLC.	8.50%	100,000,000	104,250,000	
2 & 03/11/2023	Jamuna Bank PLC. (Islamic Wings)	9.00%	50,000,000	52,250,000	
3 & 30/10/2023	City Bank PLC. (Islamic Wings)	8.01%	100,000,000	104,389,041	
4 & 18/12/2023	Southeast Bank PLC. (Islamic Wings)	9.00%	100,000,000	104,500,000	
5 & 28/12/2023	United Commercial Bank PLC	9.00%	50,000,000	52,250,000	
Sub-Total			400,000,000	417,639,041	

B. Cash at Bank :				
A/C NO	Bank Name	Rate of Profit	Available Balance	Remarks
1781300000001	City Bank PLC. (Islamic Wings)	5.25%-5.75%	99,891,690	N/A
1781300000003	City Bank PLC. (Islamic Wings)	5.25%-5.75%	9,901,666	
Sub-Total			109,793,356	
Total Cash & Cash Equivalent and Investment in Securities (Not related to Capital Market):			635,405,136	
Total Investment=(I+II+III)			1,556,019,014	

Capitec Grameen Bank Growth Fund

Valuation of Open-End Mutual Fund

As at March 31, 2024

Annexure - B

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 March 28, 2024	Required Provision per unit	Required Provision	Status
1	3i AMCL 1st Mutual Fund	1,000,000	10.00	9.98	0.02	20,000.00	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 NAVmp)

Capitec Grameen Bank Growth Fund
Schedule of realized gain/(loss) on sale of marketable securities
For the Period from October 17, 2023 to March 31, 2024

Annexure - B

SL	Name of the Company	No. of Share	Sell Value	Cost Value	Profit/(Loss)
1	BRACBANK	385,791	14,518,505	12,752,466	1,766,039
2	DOREENPWR	27,420	1,348,269	1,675,631	(327,362)
3	ITC	1,209,936	56,856,064	49,251,357	7,604,708
4	LHBL	510,795	37,698,319	35,536,807	2,161,513
5	MEGHNAINS	61,363	2,519,080	2,307,500	211,579
6	MEGHNALIFE	125,000	10,297,898	9,923,575	374,323
7	REPUBLIC	349,352	16,161,558	14,700,067	1,461,491
8	SEAPEARL	25,000	3,288,510	4,781,122	(1,492,611)
9	SICL	7,473	367,756	74,730	293,026
10	SONALIANSI	28,500	21,200,499	19,936,266	1,264,233
Total					13,316,938

Capitec Grameen Bank Growth Fund

Dividend Income

For the Period from October 17, 2023 to March 31, 2024

Annexure-D

SL No.	Name of the Company	No of Shares	Dividend %	Face Value	Net Cash Dividend
01	DOREENPWR	188,516	11.00%	10.00	207,368
02	SQURPHARMA	23,500	105.00%	10.00	246,750
03	CVOPRL	156,718	5.00%	10.00	78,359
04	SEAPEARL	100,000	17.00%	10.00	170,000
05	BATBC	61,800	100.00%	10.00	618,000
06	RELIANCINS	274,463	25.00%	10.00	686,158
07	LHBL	133,405	50.00%	10.00	667,025
Total					2,673,659

Capitec Grameen Bank Growth Fund
Information on Non-Performing Investment

Annexure-D

Fund Name	Name of the Investee Company/Issuer	Amount of Investment as on 31.03.2024 (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 Grameen Bank Growth Fund	N/A	N/A	N/A	N/A	N/A	N/A	N/A