

Capitec Padma P.F. Shariah Unit Fund

Statement of Financial Position(Unaudited)

As at March 31, 2021

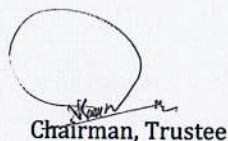
Particulars	Notes	Amount in Taka	
		March 31, 2021	June 30, 2020
Assets			
Marketable investment -at market price	1.00	215,202,764	165,785,826
IPO Investment	2.00	12,496,000	-
Preliminary and issue expenses	3.00	2,362,538	2,758,704
Advance deposits & pre-payments	4.00	323,070	419,910
Accounts receivable	5.00	3,671,645	1,996,042
Cash & cash equivalents	6.00	88,895,718	105,242,870
Total Assets		322,951,734	276,203,351
Current liabilities			
Accrued expenses		1,619,184	3,081,111
Accounts payable	7.00	1,619,184	3,081,111
	8.00	-	-
Net Assets		321,332,550	273,122,240
Capital Fund			
Unit capital	9.00	309,525,000	309,525,000
Unit premium reserve	10.00	497,275	497,275
Unrealized Gain(Loss)		-	(54,769,261)
Retained earnings	11.00	11,310,275	17,869,226
Total Capital Fund		321,332,550	273,122,240
Net Asset Value (NAV)			
At cost price	12.00	11.47	10.71
At market price	13.00	10.38	8.82

These Financial Statements should be read in conjunction with notes.

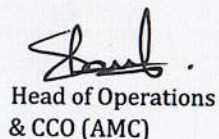
Date: April 08, 2021



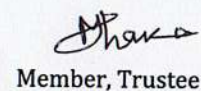
Managing Director(AMC)



Chairman, Trustee



Head of Operations
& CCO (AMC)



Member, Trustee



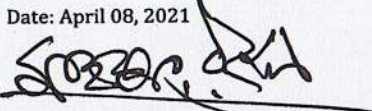
Manager-Accounts(AMC)

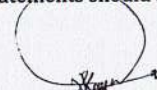
Capitec Padma P.F. Shariah Unit Fund
Statement of Profit or Loss and Other Comprehensive Income(Unaudited)
For the Period from July 01, 2020 to March 31, 2021

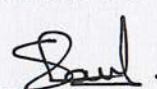
Particulars	Notes	Amount in Taka		Amount in Taka	
		July 01, 2020 to March 31, 2021	July 01, 2019 to March 31, 2020	January 01, 2021 to March 31, 2021	January 01, 2020 to March 31, 2020
Income					
Realized gain/(loss) on sale of marketable securities	14.00	32,828,777	9,391,031	30,075,733	4,710,902
Dividend income	15.00	7,153,498	6,055,057	1,332,935	1,232,066
Profit on deposits	16.00	5,308,225	8,061,711	1,796,210	2,518,383
Total Income		45,290,500	23,507,799	33,204,878	8,461,352
Expenses					
Management Fee		4,488,837	4,462,419	1,486,340	1,452,454
Trustee Fee		336,384	333,742	114,019	107,745
Custodian Fee		326,342	282,426	123,217	95,151
CDBL Charges		69,680	103,793	21,073	58,650
Brokerage Commission		217,844	501,906	157,713	333,938
Amortization of Preliminary and Issue Expenses	17.00	396,166	397,612	130,128	131,573
BSEC Annual Fee		204,591	240,571	67,201	79,607
Printing and Publication		135,800	183,125	40,610	68,625
Bank Charges and Excise Duty		111,573	134,136	527	27,195
Shariah Supervisory Board Meeting Fee		38,500	63,500	38,500	38,500
Other Operating Expenses	18.00	35,000	13,000	11,000	10,000
Total Expenses		6,360,718	6,716,230	2,190,328	2,403,439
Profit before provision		38,929,782	16,791,569	31,014,551	6,057,913
Provision Against Marketable Investment	19.00	(30,012,483)	(5,717,369)	(20,251,805)	
Profit after provision		8,917,299	11,074,200	10,762,746	6,057,913
Add: Other Comprehensive Income		-	-	-	-
Total Comprehensive Income Or Loss		8,917,299	11,074,200	10,762,746	6,057,913
Earnings Per Unit	20.00	0.29	0.36	0.35	0.20

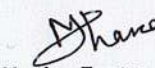
These Financial Statements should be read in conjunction with notes.

Date: April 08, 2021


Managing Director(AMC)


Chairman, Trustee


Head of Operations
& CCO (AMC)


Member, Trustee


Manager-Accounts(AMC)

Capitec Padma P.F. Shariah Unit Fund

Statement of Changes in Equity (Unaudited)

For the Period from July 01, 2020 to March 31, 2021

Particulars	Unit Capital	Unit Premium Reserve	Unrealized Gain(Loss)	Retained earnings	Total equity
Balance as on July 01, 2020	309,525,000	497,275	(54,769,261)	17,869,226	273,122,240
Unit subscribed	-	-	-	-	-
Unit premium reserve	-	-	-	-	54,769,261
Unrealized Gain(Loss)	-	-	54,769,261	(15,476,250)	(15,476,250)
Dividend Paid	-	-	-	8,917,299	8,917,299
Net profit/(Loss)	-	-	-	11,310,275	321,332,550
Balance as on March 31, 2021	309,525,000	497,275	-	11,310,275	321,332,550

Capitec Padma P.F. Shariah Unit Fund

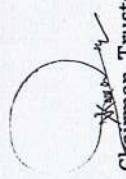
Statement of Changes in Equity (Unaudited)

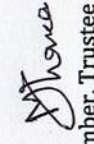
For the Period from July 01, 2019 to March 31, 2020


Particulars	Unit Capital	Unit Premium Reserve	Unrealized Gain(Loss)	Retained earnings	Total equity
Balance as on July 01, 2019	309,525,000	497,275	-	11,350,272	321,372,547
Unit subscribed	-	-	-	-	-
Unit premium reserve	-	-	-	-	-
Unrealized Gain(Loss)	-	-	(51,456,323)	(9,285,750)	(51,456,323)
Dividend Paid	-	-	-	11,074,200	(9,285,750)
Net profit/(Loss)	-	-	-	11,074,200	11,074,200
Balance as on March 31, 2020	309,525,000	497,275	(51,456,322.98)	13,138,722	271,704,674

Date: April 08, 2021


Managing Director (AMC)


Chairman, Trustee


Member, Trustee

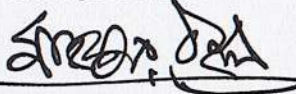

Head of Operations
& CCO (AMC)


Manager-Accounts(AMC)

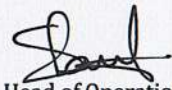
Capitec Padma P.F. Shariah Unit Fund
Statement of Cash Flows(Unaudited)
For the Period from July 01, 2020 to March 31, 2021

Particulars	Amount in Taka	
	July 01, 2020 to March 31, 2021	July 01, 2019 to March 31, 2020
Cash flow from operating activities		
Investment in Securities	(42,216,423)	(134,830,419)
Payment made in IPO Investments	(28,204,570)	(9,852,430)
Proceeds from Sale of Marketable Securities	66,093,610	126,022,604
Bank Profit Received in Cash	4,909,595	7,924,251
Dividend Received in Cash	5,793,525	4,499,057
Payment for Expenses	(7,228,833)	(7,506,776)
Returned/ (Deducted) TDS	(17,806)	160,493
Net cash inflow/(outflow) by operating activities	(870,902)	(13,583,220)
Cash flow from investment activities		
	-	-
Cash flow from financing activities		
Sponsor Contribution	-	-
Initial Subscription	-	-
Issuance of New Units	-	-
Unit Premium Reserve	-	-
Dividend Paid	(15,476,250)	(9,285,750)
Net cash inflow/(outflow) from financing activities	(15,476,250)	(9,285,750)
Increase/(Decrease) in cash	(16,347,152)	(22,868,970)
Cash & cash equivalent at beginning of the period	105,242,870	119,084,045
Cash & cash equivalent at end of the period	88,895,718	96,215,075
Net Operating Cash Flow Per Unit (NOCFPU)	(0.03)	(0.44)

Date: April 08, 2021


Managing Director(AMC)


Chairman, Trustee


Head of Operations
& CCO (AMC)


Member, Trustee


Manager-Accounts(AMC)

Capitec Padma P.F. Shariah Unit Fund
Notes to the financial statement

		Amount in Taka	
		March 31, 2021	June 30, 2020
1.00	Marketable Investment-at market price: Tk.215,202,764		
	Investment in Securities	215,202,764	165,785,826
		<u>215,202,764</u>	<u>165,785,826</u>
	Annexure-A may kindly be seen for details of Marketable Investment		
2.00	Investment in IPO:(IPO Allotments) price: Tk.12,496,000		
	Investment in IPO	12,496,000	-
		<u>12,496,000</u>	<u>-</u>
3.00	Preliminary and issue expenses : Tk. 2,362,538		
	This is made up as follows:		
	Particulars		
	Opening balance	2,758,704	3,287,889
	Less: Amortization up to June 30,2020	-	(529,185)
	Less: Amortization during this period	(396,166)	-
	Closing Balance:	<u>2,362,538</u>	<u>2,758,704</u>
4.00	Advance deposits & pre-payments : Tk. 323,070		
	This is made up as follows:		
	Particulars		
	IPO Application	-	-
	Tax Deducted at Source	136,959	144,767
	BSEC Annual Fees	67,202	271,793
	Advance Trustee Fee	118,909	3,350
	Total:	<u>323,070</u>	<u>419,910</u>
5.00	Accounts receivable : Tk. 3,671,645		
	This is made up as follows:		
	Particulars		
	MTDR Profit Receivables	2,061,949	1,972,042
	MSND Profit Receivables	245,723	-
	Dividend Receivables	1,363,973	24,000
	Total:	<u>3,671,645</u>	<u>1,996,042</u>
6.00	Cash & cash equivalents : Tk. 88,895,718		
	This is made up as follows:		
	Name of the Bank	Branch	Account Number
	Al-Arafah Islami Bank Limited	Kawran Bazar	1171220000397
	Al-Arafah Islami Bank Limited	Kawran Bazar	1171220000487
	Al-Arafah Islami Bank Limited	Kawran Bazar	1171220000476
	Al-Arafah Islami Bank Limited	Kawran Bazar	1171020007011
	Cash at Money Market Instruments		
	Total:		
		1,426,315	4,504,497
		555,706	543,584
		5,909,324	9,191,870
		4,373	2,918
		81,000,000	91,000,000
		<u>88,895,718</u>	<u>105,242,870</u>
7.00	Accrued Expenses : Tk. 1,619,184		
	This is made up as follows:		
	Particulars		
	Custodian Fees	109,544	185,643
	Management Fees	1,486,340	2,845,568
	Audit Fees	-	25,000
	CDL Fees	3,800	11,400
	Miscellaneous Expenses	19,500	13,500
	Total:	<u>1,619,184</u>	<u>3,081,111</u>

		Amount in Taka	
		March 31, 2021	June 30, 2020
8.00	Accounts Payable : Tk. 0		
	This is made up as follows:		
	Particulars		
	Payable to IPO Application-DSE	-	-
	Payable to Broker for securities	-	-
	TDS Payable	-	-
	Total:	-	-
9.00	Unit capital : Tk. 309,525,000		
	This is made up as follows:		
	Particulars		
	Sponsor contribution	10,000,000	10,000,000
	Initial Subscription	90,000,000	90,000,000
	Issuance of New Units	209,525,000	209,525,000
	Closing Balance:	309,525,000	309,525,000
10.00	Unit premium reserve : Tk. 497,275		
	This is made up as follows:		
	Particulars		
	Unit premium reserve	497,275	497,275
	Total:	497,275	497,275
11.00	Retained earning : Tk. 11,310,274.71		
	This is made up as follows:		
	Particulars		
	Opening balance	17,869,226	11,350,272
	Less: Dividend Paid	(15,476,250)	(9,285,750)
	Add: Addition during the period	8,917,299	15,804,704
	Closing Balance:	11,310,275	17,869,226
12.00	Net Asset Value (NAV) per unit at cost price : Tk. 11.47		
	This is made up as follows:		
	Particulars		
	Total Assets at Market Price	322,951,734	276,203,351
	Add/Less: Investment diminution reserve-Unrealized gain/(Loss)	33,699,520	58,456,298
	Less: Current liabilities	(1,619,184)	(3,081,111)
	Total net asset value (NAV) at cost	355,032,071	331,578,538
	Number of units	30,952,500	30,952,500
	Net Asset Value (NAV) per unit at cost	11.47	10.71
13.00	Net Asset Value (NAV) per unit at market price : Tk. 10.38		
	This is made up as follows:		
	Particulars		
	Total net asset value at Cost Price	355,032,071	331,578,538
	Add/Less: Investment diminution reserve-Unrealized gain/(Loss)	(33,699,520)	(58,456,298)
	Net Asset Value (NAV) at market Price	321,332,550	273,122,240
	Number of units	30,952,500	30,952,500
	Net Asset Value (NAV) per unit at market price	10.38	8.82

Amount in Taka	
July 01, 2020 to March 31, 2021	July 01, 2019 to March 31, 2020

14.00 Realized gain/(loss) on sale of marketable securities : Tk. 32,828,777

This is made up as follows:

Particulars

Realized gain/(loss) on sale of marketable securities

Total:

32,828,777	9,391,031
32,828,777	9,391,031

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

15.00 Dividend income : Tk. 7,153,498

This is made up as follows:

Particulars

Dividend income

Total:

7,153,498	6,055,057
7,153,498	6,055,057

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

16.00 Profit on deposits : Tk. 5,308,225

This is made up as follows:

Particulars

Profit on MSND (Bank Accounts)

Profit on MTDR & Money Market Instrument

Total:

618,278	671,527
4,689,947	7,390,185
5,308,225	8,061,711

17.00 Amortization of Preliminary and Issue Expenses : Tk. 396,166

This is made up as follows:

Particulars

Preliminary and Issue Expenses during the Period

Amortized of Preliminary and issue expenses

396,166	397,612
396,166	397,612

18.00 Other operating expenses : Tk. 35,000

This is made up as follows:

Particulars

Bidding/Subscription Fees

Total:

35,000	13,000
35,000	13,000

19.00 Provision Against Marketable Investment : Tk. -30,012,483

This is made up as follows:

Particulars

Opening Balance

Unrealized Gain(Loss)

Current Period Unrealized Gain/Loss

Current Period Provision Against Marketable Investment

(3,687,037)	(2,282,697)
(33,699,520)	(59,456,389)
(30,012,483)	(57,173,692)
(30,012,483)	(5,717,369)

20.00 Earning Per Unit: Tk. 0.29

This is made up as follows:

Particulars

Net profit for the period

Number of Units

Earning Per Unit

8,917,299	11,074,200
30,952,500	30,952,500
0.29	0.36

I. Investment in Capital Market Securities (Listed)

SL	Investment in Stocks/Securities(Sectorwise)	No. of Shares/Unit	Cost Value	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	ISLAMIBANK	159,000	4,937,420	4,467,900	(469,520)	-9.51%	1.41%
2	LHBL	84,000	4,946,800	4,124,400	(822,400)	-16.62%	1.41%
3	BSCABLES	121,000	9,982,359	6,006,600	(3,375,759)	-33.82%	2.85%
4	SINGERBD	160,000	30,898,778	26,528,000	(4,370,778)	-14.15%	8.82%
5	IFADAUTOS	50,000	2,682,145	2,150,000	(532,145)	-19.84%	0.77%
6	MILBD	200,000	19,767,297	15,160,000	(4,607,297)	-23.31%	5.64%
7	KPCL	454,213	26,295,575	20,575,849	(5,719,726)	-21.75%	7.51%
8	DOREENPWR	451,000	29,672,260	27,420,800	(2,251,460)	-7.59%	8.47%
9	FAREASTLIF	101,000	6,285,767	4,050,100	(2,235,667)	-35.57%	1.79%
10	BDCOM	111,300	3,259,430	2,203,740	(1,055,690)	-32.39%	0.93%
11	SOURPHARMA	123,585	28,496,316	24,296,811	(4,199,505)	-14.74%	8.13%
12	ACTIVERFINE	120,000	3,690,000	1,848,000	(1,842,000)	-49.92%	1.05%
13	ADVENT	440,000	11,739,202	10,032,000	(1,707,202)	-14.54%	3.35%
14	GHCL	58,072	2,434,292	1,800,232	(634,060)	-26.05%	0.69%
15	GP	53,030	19,920,318	17,420,355	(2,499,963)	-12.55%	5.69%
16	BSCCL	162,000	22,865,464	26,470,800	3,605,336	15.77%	6.53%
17	SQUARETEXT	84,072	3,692,990	2,673,490	(1,019,501)	-27.61%	1.05%
18	RINGSHINE	313,484	2,698,967	2,006,298	(692,669)	-25.66%	0.77%
	Sub -Total		234,265,379	199,835,374	(34,430,005)	-14.70%	66.88%
B. Listed Bond							
19	IBBLPBOND	3,813	3,636,905	3,927,390	290,485	7.99%	1.04%
	Sub -Total		3,636,905	3,927,390	290,485	7.99%	1.04%
Grand Total of Capital Market Securities (Listed)			237,902,284	203,762,764	(34,139,520)	-14.35%	67.92%

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

SL	Investment in Stocks/Securities(Sectorwise)	No. of Shares/Unit	Cost Value	Market Value	Appreciation (or Diminution) in the Market Value/ Fair Value of Investments	% Change(In term of Cost)	% of Total Investment
A. Pre-IPO Placement Shares							
1	BPPL	390,500	12,496,000	12,496,000	-	0.00%	3.57%
2	Amulet Pharmaceuticals Limited	1,040,000	11,000,000	11,440,000	440,000	4.00%	3.14%
	Sub -Total		23,496,000	23,936,000	440,000	1.87%	6.71%
Grand Total of Capital Market Securities (Non-Listed)			23,496,000	23,936,000	440,000	1.87%	6.71%

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

A. Term Deposit:		Rate of Interest/Profit	Investment Value	Maturity Value	Market Value/ Fair Value
SL & Date	Bank/Non-Bank Name				
1 & 22/07/2021	Islamic Finance and Investment Ltd	8.25%	20,000,000	20,825,000	
2 & 08/04/2021	Islamic Finance and Investment Ltd	8.50%	10,000,000	10,425,000	
3 & 20/04/2021	Social Islami Bank Ltd	8.00%	25,000,000	26,000,000	
4 & 30/06/2021	Union Bank Ltd	8.25%	25,000,000	26,031,250	
5 & 30/06/2021	AB Bank Ltd	6.00%	1,000,000	1,030,000	
	Sub -Total		81,000,000	84,311,250	
B. Cash at Bank :					
A/C NO	Bank Name	Rate of Interest/Profit	Available Balance	N/A	
1171220000397	AL-Arafah Islami Bank Ltd, MSND	2.50%	1,426,315		
1171220000487	AL-Arafah Islami Bank Ltd, MSND	2.50%	555,706		
1171220000476	AL-Arafah Islami Bank Ltd, MSND	2.50%	5,909,324		
1171020007011	AL-Arafah Islami Bank Ltd, AL-Wahdia Curr	-	4,373		
	Sub -Total		7,895,718		
Total Cash & Cash Equivalent and Investment in Securities (Not related to Capital Market):			88,895,718		
Total Investment-(I+II+III)			350,294,002		

***The revalued rate of "Amulet Pharmaceuticals Ltd" has been calculated at Tk. 11.00/- each on the basis of audited financial statement ended on 30 June, 2020.

Capitec Padma P.F. Shariah Unit Fund
Schedule of realized gain/(loss) on sale of marketable securities
For the Period from July 01, 2020 to March 31, 2021

ANNEXURE-B

SL	Name of the Company	No of Share	Sell Value	Cost Value	Profit/Loss
1	AOL	16,854	751,647.60	168,540.00	583,108
2	BSCCL	8,000	1,411,880.80	1,129,158.73	282,722
3	COPPERTECH	5,953	123,227.10	56,696.37	66,531
4	DOMINAGE	37,500	1,611,434.10	375,000.00	1,236,434
5	EGEN	15,625	506,551.90	156,250.00	350,302
6	EPGL	285,500	22,395,934.00	9,992,500.00	12,403,434
7	GHAIL	70,000	1,339,000.00	1,169,000.00	170,000
8	GP	16,000	5,296,769.20	5,117,817.30	178,952
9	IBBLPBOND	8,302	8,044,958.50	7,918,590.48	126,368
10	ISLAMIBANK	100,000	2,556,651.30	2,165,000.00	391,651
11	ROBI	469,020	21,171,878.30	4,690,200.00	16,481,678
12	TAUFIKA	32,608	883,676.80	326,080.00	557,597
Total					32,828,777

Capitec Padma P.F. Shariah Unit Fund

Dividend Income

For the Period from July 01, 2020 to March 31, 2021

Annexure-C

SL No.	Name of the Company	No of Shares	Face Value	Dividend %	Dividend Amount
		A	B	C	D=(AxBxC)
01	ISLAMIBANK	100,000	10.00	10.00%	100,000
02	IBBLBOND	11,806	1,000.00	9.38%	1,107,403
03	GP(Interim)	7,500	10.00	130.00%	97,500
04	BBSCABLES	110,000	10.00	10.00%	110,000
05	BSCCL	150,000	10.00	20.00%	300,000
06	MJLBD	200,000	10.00	45.00%	900,000
07	KPCL	454,213	10.00	34.00%	1,544,324
08	BDCOM	106,000	10.00	5.00%	53,000
09	RINGSHINE	310,381	10.00	1.00%	31,038
10	FAREASTLIF	101,000	10.00	10.00%	101,000
11	SQURPHARMA	117,700	10.00	47.00%	553,190
12	SQUARETEXT	84,072	10.00	10.00%	84,072
13	DOREENPWR	410,000	10.00	10.00%	410,000
14	GHCL	58,072	10.00	5.00%	29,036
15	Amulet Pharmaceuticals Limited	1,000,000	10.00	4.00%	400,000
16	SINGERBD	160,000	10.00	30.00%	480,000
17	GP	53,030	10.00	145.00%	768,935
18	LHBL	84,000	10.00	10.00%	84,000
Total					7,153,498