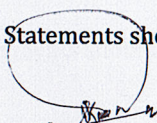


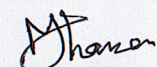
Capitec IBBL Shariah Unit Fund
Statement of Financial Position(Unaudited)
As at June 30, 2021

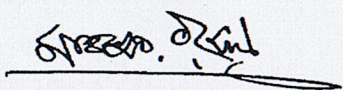
Particulars	Notes	Amount in Taka	
		June 30, 2021	
Assets			
Marketable investment -at market price	1.00	117,891,828	-
IPO Investment	2.00	-	-
Preliminary and issue expenses	3.00	5,323,313	-
Advance deposits & pre-payments	4.00	63,168	-
Accounts receivable	5.00	1,768,805	-
Cash & cash equivalents	6.00	107,887,809	-
Total Assets		232,934,923	-
Current Liabilities		1,426,680	-
Accrued expenses	7.00	1,426,680	-
Accounts payable	8.00	-	-
Net Assets		231,508,243	-
Capital Fund			
Unit capital	9.00	228,087,000	-
Unit premium reserve	10.00	767,580	-
Unrealized Gain/Loss		929,825	-
Retained earnings	11.00	1,723,838	-
Total Capital Fund		231,508,243	-
Net Asset Value (NAV)			
At cost price	12.00	10.11	-
At market price	13.00	10.15	-

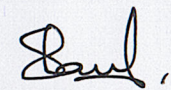
These Financial Statements should be read in conjunction with notes.

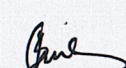
Date: July 27, 2021


Chairman, Trustee


Member, Trustee


Managing Director(AMC)


Head of Operations
& CCO (AMC)


Sr. Asst. Manager-
Accounts(AMC)

Capitec IBBL Shariah Unit Fund

Statement of Profit or Loss and Other Comprehensive Income(Unaudited)

For the Period from February 23, 2021 to June 30, 2021

Particulars	Notes	Amount in Taka	
		February 23, 2021 to June 30, 2021	
Income			
Realized gain/(loss) on sale of marketable securities	14.00	1,023,873	-
Dividend income	15.00	1,267,163	-
Profit on deposits	16.00	1,503,606	-
Total Income		3,794,642	-
Expenses			
Management fee		1,240,636	-
Trustee fee		86,564	-
Custodian fee		72,480	-
CDBL charges		15,780	-
Brokerage commission		276,446	-
Amortization of preliminary and issue expenses	17.00	280,752	-
BSEC Annual fee		-	-
Printing and publication		27,000	-
Bank charges and excise duty		4,646	-
Shariah Supervisory Board Meeting Fee		38,500	-
Other operating expenses	18.00	28,000	-
Total Expenses		2,070,804	-
Profit before provision		1,723,838	-
Net Profit for the period		1,723,838	-
Add: Other Comprehensive Income		929,825	-
Total Comprehensive Income Or Loss		2,653,663	-
Distributable Profit		1,723,838	-
Number of Unit Outstanding		22,808,700	-
Earnings Per Unit	20.00	0.08	-

These Financial Statements should be read in conjunction with notes.

Date: July 27, 2021

Chairman, Trustee

Member, Trustee

Managing Director(AMC)

Head of Operations
& CCO (AMC)

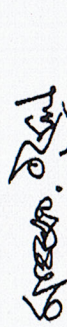
Sr. Asst. Manager-
Accounts(AMC)


Capitec IBBL Shariah Unit Fund

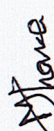
Statement of Changes in Equity(Unaudited)
For the Period from November 19, 2019 to June 30, 2021


Particulars	Unit Capital	Unit Premium Reserve	Unrealized Gain(Loss)	Retained earnings	Total equity
Balance as on November 19, 2019	-	-	-	-	-
Unit subscribed	163500000	-	-	-	163,500,000
Issurance of New Unit	64,587,000	767,580	-	-	65,354,580
Unrealized Gain(Loss)	-	-	929,825	-	929,825
Dividend Paid	-	-	-	-	-
Net profit/(Loss) for the period	-	-	-	1,723,838	1,723,838
Balance as on June 30, 2021	228,087,000	767,580	929,825	1,723,838	231,508,243


Date: July 27, 2021


Managing Director(AMC)


Chairman, Trustee


Member, Trustee



Head of Operations
& CCO (AMC)

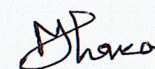

Sr. Asst. Manager-
Accounts(AMC)

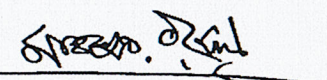
Capitec IBBL Shariah Unit Fund
Statement of Cash Flows(Unaudited)
For the Period from November 19, 2019 to June 30, 2021

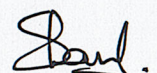
Particulars	Amount in Taka	
	November 19, 2019 to June 30, 2021	
Cash flow from operating activities		
Investment in Securities	(127,626,746)	-
Investment in IPO	(612,970)	-
Proceeds from Sale of Marketable Securities	12,301,586	-
Bank Profit Received in Cash	2,073,595	-
Dividend Received in Cash	448,000	-
Payment for Expenses	(417,562)	-
Payment for Preliminary Expenses	(7,011,820)	-
TDS Deducted	(120,853)	-
Net cash inflow/(outflow) by operating activities	(120,966,771)	-
Cash flow from investment activities		
	-	-
Cash flow from financing activities		
Sponsor Contribution	37,500,000	-
Initial Subscription	126,000,000	-
Issuance of New Units	64,587,000	-
Unit Premium Reserve	767,580	-
Dividend Paid	-	-
Net cash inflow/(outflow) from financing activities	228,854,580	-
Increase/(Decrease) in cash	107,887,809	-
Cash & cash equivalent at beginning of the Period		-
Cash & cash equivalent at end of the Period	107,887,809	-
Net Operating Cash Flow Per Unit (NOCFPU)	(5.30)	-


Date: July 27, 2021


Chairman, Trustee


Member, Trustee


Managing Director(AMC)


Head of Operations
& CCO (AMC)


Sr.Asst. Manager-
Accounts(AMC)

Capitec IBBL Shariah Unit Fund
Notes to the financial statement

		Amount in Taka	
		June 30, 2021	
1.00	Marketable Investment-at market price : Tk. 117,891,828		
	Investment in Securities	117,891,828	-
		117,891,828	-
Annexure-A may kindly be seen for details of Marketable Investment			
2.00	Investment in IPO:(IPO Allotments) price: Tk. 0		
	Investment in IPO	-	-
		-	-
3.00	Preliminary and issue expenses : Tk. 5,323,313		
	This is made up as follows:		
	Particulars	Note: 3.01	
	Preliminary and issue expenses	7,011,820	-
	Less: Amortized with pre-operation revenue	(1,407,756)	-
	Less: Amortization during this period	(280,752)	-
	Closing Balance:	5,323,313	-
3.01	Preliminary and issue expenses		
	This is made up as follows:		
	Formation Fee to AMC	1,635,000	-
	Management Fee for Pre-scheme Formation Period	690,925	-
	Legal and Compliance related Expenses	660,025	-
	Printing and Publication	2,572,300	-
	Road Show and Marketing Expenses	1,453,570	-
	Other Expenses	-	-
	Total	7,011,820	-
4.00	Advance deposits & pre-payments : Tk. 63,168		
	This is made up as follows:		
	Particulars		
	Tax Deducted at Source	63,168	-
	BSEC Annual Fee	-	-
	Total:	63,168	-
5.00	Accounts receivable : Tk. 1,768,805		
	This is made up as follows:		
	Particulars		
	MTDR Profit Receivables	949,642	-
	MSND Profit Receivables	-	-
	Dividend Receivables	819,163	-
	Total:	1,768,805	-
6.00	Cash & cash equivalents : Tk. 107,887,809		
	This is made up as follows:		
	Name of the Bank	Branch	Account Number
	Islami Bank Bangladesh Ltd	Banglamotor	20504300900000500
	Social Islami Bank Ltd	Kawran Bazar	0871360000513
	Social Islami Bank Ltd	Kawran Bazar	0871360000524
	Cash at Money Market Instruments		
	Total:	107,887,809	-

Amount in Taka	
June 30, 2021	

7.00 Accrued expenses : Tk. 1,426,680

This is made up as follows:

Particulars

Management Fees
Trustee Fees
Custodian Fees
Miscellaneous Expenses
Total:

1,240,636	-
86,564	-
72,480	-
27,000	-
1,426,680	-

8.00 Accounts payable : Tk. 0

This is made up as follows:

Particulars

TDS Payable
Total:

-	-
-	-

9.00 Unit capital : Tk. 228,087,000

This is made up as follows:

Particulars

Sponsor contribution
Initial Subscription
Issuance of New Units
Closing Balance:

37,500,000	-
126,000,000	-
64,587,000	-
228,087,000	-

10.00 Unit premium: Tk.767,580.00

This is made up as follows:

Particulars

Unit premium reserve
Total:

767,580	-
767,580	-

11.00 Retained earning : Tk. 1,723,838

This is made up as follows:

Particulars

Opening balance
Add: Addition during the Period
Closing Balance:

-	-
1,723,838	-
1,723,838	-

12.00 Net Asset Value (NAV) per unit at cost price : Tk. 10.11

This is made up as follows:

Particulars

Total Assets at Market Price
Add/Less: Investment diminution reserve-Unrealized gain/(Loss)
Less: Current liabilities
Total net asset value (NAV) at cost
Number of units
Net Asset Value (NAV) per unit at cost

232,934,923	-
(929,825)	-
(1,426,680)	-
230,578,418	-
22,808,700	-
10.11	-

13.00 Net Asset Value (NAV) per unit at market price : Tk. 10.15

This is made up as follows:

Particulars

Total net asset value at Cost Price
Add/Less: Investment diminution reserve-Unrealized gain/(Loss)
Net Asset Value (NAV) at market Price
Number of units
Net Asset Value (NAV) per unit at market price

230,578,418	-
929,825	-
231,508,243	-
22,808,700	-
10.15	-

Amount in Taka	
February 23, 2021	
to June 30, 2021	

14.00 Realized gain/(loss) on sale of marketable securities : Tk. 1,023,873

This is made up as follows:

Particulars

BERGERPBL
LHBL
RENATA
GENEXIL
MARICO

Total:

16,571	-
547,929	-
122,308	-
314,464	-
22,602	-
1,023,873	-

15.00 Dividend income : Tk. 1,267,163

This is made up as follows:

Particulars

LHBL
LINDEBD
IBBLPBOND
MARICO

Total:

88,000	-
360,000	-
743,163	-
76,000	-
1,267,163	-

16.00 Profit on deposits : Tk. 1,503,606

This is made up as follows:

Particulars

Profit on MSND(Bank Account)
Profit on MTDR

Total:

553,964	-
949,642	-
1,503,606	-

17.00 Amortization of preliminary and issue expenses : Tk. 280,752

This is made up as follows:

Particulars

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

280,752	-
280,752	-

18.00 Other operating expenses : Tk. 28,000

This is made up as follows:

Particulars

Bidding/Subscription Fees

Total:

28,000	-
28,000	-

19.00 Unrealized Gain/Loss: TK. 929,824.80

This is made up as follows:

Particulars

Opening Balance
Unrealized Gain/Loss in Marketable Investment

-	-
929,825	-

20.00 Earning per unit: Tk. 0.08

This is made up as follows:

Particulars

Net profit for the period
Number of Units
Earning Per Unit

1,723,838	-
22,808,700	-
0.08	-