

## **Financial Statements (Un-Audited)**

### **Capitec-IBBL Shariah Unit Fund**

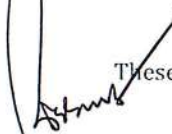
Padma Life Tower, 10th Floor(Lift-09),115, Kazi Nazrul Islam Avenue, Bangla  
Motor, Dhaka-1000.

**For the Period from January 01, 2023 to June 30, 2023**

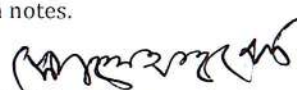
**Capitec-IBBL Shariah Unit Fund**  
Statement of Financial Position(Unaudited)  
As at June 30, 2023


Particulars	Notes	Amount in Taka	
		June 30, 2023	December 31, 2022
<b>Assets</b>			
Marketable investment -at market price	1.00	161,928,095	249,724,263
IPO Investment	2.00	4,750,000	4,750,000
Preliminary and issue expenses	3.00	3,722,152	4,119,152
Advance deposits & pre-payments	4.00	225,133	345,559
Accounts receivable	5.00	2,123,437	4,529,936
Investment in Money Market Instruments	6.00	65,000,000	32,000,000
Cash & cash equivalents	7.00	14,234,428	7,114,569
<b>Total Assets</b>		<b>251,983,245</b>	<b>302,583,479</b>
<b>Current Liabilities</b>			
Accrued expenses	8.00	2,879,190	3,247,310
Accounts payable	9.00	6,154	31,948
		<b>2,885,344</b>	<b>3,279,258</b>
<b>Capital Fund</b>			
Unit capital	10.00	263,222,220	268,668,490
Unit premium reserve	11.00	2,193,487	1,595,802
Retained earnings	12.00	(16,317,806)	29,039,929
<b>Total Capital Fund</b>		<b>249,097,901</b>	<b>299,304,221</b>
<b>Total Capital Fund &amp; Liabilities</b>		<b>251,983,245</b>	<b>302,583,479</b>
<b>Net Asset Value (NAV)</b>			
At cost price	13.00	<b>10.49</b>	<b>11.84</b>
At market price	14.00	<b>9.46</b>	<b>11.14</b>


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

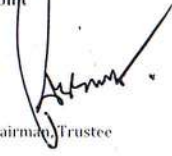
Date: July 24, 2023

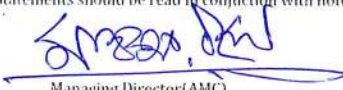
**Capitec-IBBL Shariah Unit Fund**

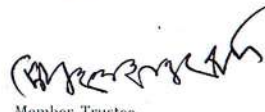
Statement of Profit or Loss and Other Comprehensive Income(Unaudited)  
For the Period from January 01, 2023 to June 30, 2023

Particulars	Notes	Amount in Taka		Amount in Taka	
		January 01, 2023 to June 30, 2023	January 01, 2022 to June 30, 2022	April 01, 2023 to June 30, 2023	April 01, 2022 to June 30, 2022
<b>Income</b>					
Realized gain/(loss) on sale of marketable securities	15.00	(9,848,987)	23,973,303	(10,578,387)	21,210,904
Dividend income	16.00	997,151	3,221,608	485,426	2,757,175
Profit on deposits	17.00	2,344,012	1,736,189	1,205,748	773,879
<b>Total Income</b>		<b>(6,507,824)</b>	<b>28,931,100</b>	<b>(8,887,213)</b>	<b>24,741,958</b>
<b>Expenses</b>					
Management fees		2,666,914	2,577,484	1,298,145	1,294,892
Trustee fees		192,284	184,848	92,907	94,880
Custodian fees		177,137	131,870	82,895	83,692
GDBL charges		48,991	88,086	18,019	74,428
Brokerage commission		-	620,380	-	407,417
Amortization of preliminary and issue expenses	18.00	397,000	397,000	199,597	199,597
BSEC Annual fees		152,620	123,136	76,732	61,908
Printing and publication		84,000	82,080	19,500	48,500
Bank charges and excise duty		27,534	67,634	7,069	3,439
Dividend Purification	Annexure-D	641	-	8	-
Shariah Supervisory Board Meeting Remuneration		46,200	44,000	46,200	-
Other operating expenses	19.00	3,000	5,000	3,000	-
<b>Total Expenses</b>		<b>3,796,321</b>	<b>4,321,518</b>	<b>1,844,072</b>	<b>2,268,753</b>
<b>Profit before provision</b>		<b>(10,304,145)</b>	<b>24,609,582</b>	<b>(10,731,285)</b>	<b>22,473,205</b>
Provision Against Marketable Investment	20.00	(8,186,741)	(47,607)	8,020,975	4,442,607
<b>Net Profit for the period</b>		<b>(18,490,886)</b>	<b>24,561,975</b>	<b>(2,710,310)</b>	<b>26,915,812</b>
<b>Earnings Per Unit</b>	21.00	<b>(0.70)</b>	<b>1.00</b>	<b>(0.10)</b>	<b>1.10</b>


These Financial Statements should be read in conjunction with notes.

  
Chairman, Trustee

  
Managing Director (AMC)

  
Member, Trustee.

  
Chief Operating Officer & CGO (AMC)

  
Assistant Manager-Accounts (AMC)

Place: Dhaka  
Date: July 24, 2023

**Capitec-IBBL Shariah Unit Fund**  
Statement of Changes in Equity(Unaudited)  
For the Period from January 01, 2023 to June 30, 2023

Particulars	Unit Capital	Unit Premium Reserve	Unrealized Gain(Loss)	Retained earnings	Total equity
<b>Balance as on January 01, 2023</b>	268,668,490	1,595,802	-	29,039,929	299,304,221
Unit subscribed	-	-	-	-	-
Issuance of new unit	-	-	-	-	-
Investor in SIP	209,730	-	-	-	209,730
Unit Surrender	(5,656,000)	-	-	-	(5,656,000)
Unit premium reserve	-	597,685	-	-	597,685
Unrealized Gain(Loss)	-	-	-	-	-
Dividend Paid	-	-	-	(26,866,849)	(26,866,849)
Netprofit/(Loss) for the period	-	-	-	(18,490,886)	(18,490,886)
<b>Balance as on June 30, 2023</b>	<b>263,222,220</b>	<b>2,193,487</b>	<b>-</b>	<b>(16,317,806)</b>	<b>249,097,901</b>

For the Period from January 01, 2022 to June 30, 2022

Particulars	Unit Capital	Unit Premium Reserve	Unrealized Gain(Loss)	Retained earnings	Total equity
<b>Balance as on January 01, 2022</b>	228,565,920	788,652	-	22,930,611	252,285,183
Unit subscribed	-	-	-	-	-
Issuance of new unit	16,255,840	-	-	-	16,255,840
Investor in SIP	17,690	-	-	-	17,690
Unit Surrender	(95,000)	-	-	-	(95,000)
Unit premium reserve	-	(86,725)	-	-	(86,725)
Unrealized Gain(Loss)	-	-	-	-	-
Dividend Paid	-	-	-	(22,856,592)	(22,856,592)
Netprofit/(Loss) for the period	-	-	-	24,561,975	24,561,975
<b>Balance as on June 30, 2022</b>	<b>244,744,450</b>	<b>701,927</b>	<b>-</b>	<b>24,635,994</b>	<b>270,082,371</b>

Chairman/Trustee  
  
Chief Operating Officer & CCO (AMC)  
Place: Dhaka  
Date: July 24, 2023

Managing Director (AMC)  

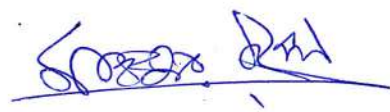

Member, Trustee  
  
Assistant Manager-Accounts (AMC)

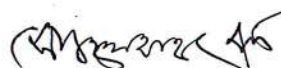
## Capitec-IBBL Shariah Unit Fund

Statement of Cash Flows(Unaudited)  
For the Period from January 01, 2023 to June 30, 2023

Particulars	Amount in Taka		
	June 30, 2023	June 30, 2022	
<b>Cash flow from operating activities</b>			
Realized gain/(loss) on sale of marketable securities	(9,848,987)	23,973,303	
Profit on Bank Deposits	1,534,819	1,976,519	
Dividend Income	4,212,843	4,682,715	
Payment Advance deposits & pre-payments	120,426	18,232,280	
Operating Expenses	(3,793,234)	(4,173,438)	
<b>Net cash inflow/(outflow) by operating activities</b>	<b>(7,774,133)</b>	<b>44,691,379</b>	
<b>Cash flow from investment activities</b>			
Investment in Money Market Instruments	(33,000,000)	50,000,000	
Net changes in Investment -Listed Securities	79,609,426	(27,443,116)	
Investment in non-listed/IPO securities-at fair value	-	6,727,400	
<b>Net cash inflow/(outflow) from investment activities</b>	<b>46,609,426</b>	<b>29,284,284</b>	
<b>Cash flow from financing activities</b>			
Sponsor Contribution	-	-	
Initial Subscription	-	-	
Issuance of New Units	209,730	16,273,530	
Unit Premium Reserve	597,685	(86,725)	
Unit Surrender	(5,656,000)	(95,000)	
Dividend Paid	(26,866,849)	(22,856,592)	
<b>Net cash inflow/(outflow) from financing activities</b>	<b>(31,715,434)</b>	<b>(6,764,787)</b>	
<b>Increase/(Decrease) in cash</b>	<b>7,119,859</b>	<b>67,210,876</b>	
Cash & cash equivalent at beginning of the Period	7,114,569	7,983,450	
<b>Cash &amp; cash equivalent at end of the Period</b>	<b>14,234,428</b>	<b>75,194,326</b>	
<b>Net Operating Cash Flow Per Unit (NOCFPU)</b>	<b>23.00</b>	<b>(0.30)</b>	<b>1.83</b>

  
Chairman, Trustee

  
Managing Director(AMC)

  
Member, Trustee

  
Chief Operating Officer & CCO (AMC)

  
Assistant Manager-Accounts(AMC)

Place: Dhaka

Date: July 24, 2023

**Capitec-IBBL Shariah Unit Fund**  
Notes to the financial statement as at June 30, 2023

Notes	Particular	Amount in Taka	
		June 30, 2023	December 31, 2022
<b>1.00</b>	<b>Marketable Investment-at market price : Tk. 161,928,095</b>		
	Investment in Securities	161,928,095	249,724,263
		<b>161,928,095</b>	<b>249,724,263</b>
	Annexure-A may kindly be seen for details of Marketable Investment		
<b>2.00</b>	<b>Investment in IPO:(IPO Allotments) price: Tk. 4,750,000</b>		
	Investment in IPO	4,750,000	4,750,000
		<b>4,750,000</b>	<b>4,750,000</b>
	Annexure-A may kindly be seen for details of Marketable Investment		
<b>3.00</b>	<b>Preliminary and issue expenses : Tk. 3,722,152</b>		
	This is made up as follows:		
	<b>Particulars</b>		
	Preliminary and issue expenses	4,119,152	4,919,732
	Less: Amortization during this period	(397,000)	(800,581)
	<b>Closing Balance:</b>	<b>3,722,152</b>	<b>4,119,152</b>
<b>4.00</b>	<b>Advance deposits &amp; pre-payments : Tk. 225,133</b>		
	This is made up as follows:		
	<b>Particulars</b>		
	Advance Income TAX	38,632	38,632
	BSEC Annual Fees	154,307	306,927
	Advance Trustee Fees	32,194	-
	<b>Total:</b>	<b>225,133</b>	<b>345,559</b>
<b>5.00</b>	<b>Accounts receivable : Tk. 2,123,437</b>		
	This is made up as follows:		
	<b>Particulars</b>		
	MTDR Profit Receivables	1,572,260	668,864
	MSND Profit Receivables	59,395	153,598
	Dividend Receivables	491,782	3,707,474
	<b>Total:</b>	<b>2,123,437</b>	<b>4,529,936</b>
	Notes 5.01		
<b>5.01</b>	<b>Dividend receivables : Tk. 491,782</b>		
	This is made up as follows:		
	<b>Particulars</b>		
	DOREENPWR	-	479,828
	GENEXIL	-	283,913
	NIALCO	-	240,411
	GP	-	691
	PTL	-	36,550
	UPGDCL	-	678,066
	MHSML	-	66,300
	ACHIASF	-	358,762
	CONFIDCEM	-	45,475
	BEXGSUKUK	174,604	813,011
	MARICO	6,306	6,306
	BERGERPBL	4,050	50
	LHBL	-	63,750
	ORYZAAGRO	-	495,845
	BBSCABLES	-	138,516
	IBBLPBOND	306,822	-
		<b>491,782</b>	<b>3,707,474</b>

Notes	Particular	Amount in Taka	
		June 30, 2023	December 31, 2022
<b>6.00</b>	<b>Investment in Money Market Instruments Tk. 65,000,000</b>		
	Investment in Money Market Instruments (MTDR)	65,000,000	32,000,000
		<u>65,000,000</u>	<u>32,000,000</u>
<b>7.00</b>	<b>Cash &amp; cash equivalents : Tk. 14,234,428</b>		
	This is made up as follows:		
	<b>Name of the Bank</b>	<b>Branch</b>	<b>Account Number</b>
	Islami Bank Bangladesh Ltd	Banglamotor	20504300900000507
	Social Islami Bank Ltd	Kawran Bazar	0871360000513
	Social Islami Bank Ltd	Kawran Bazar	0871360000524
	Social Islami Bank Ltd	Kawran Bazar	0871330004187
	Southeast Bank Ltd.	Motijheel	00271360000007
	Southeast Bank Ltd.	Motijheel	00271360000006
	Southeast Bank Ltd.	Motijheel	00271130000002
	<b>Total:</b>		
		884,184	4,764,849
		117,904	363,367
		365,943	1,984,666
		18,666	1,687
		309,843	-
		12,537,613	-
		275	-
		<u>14,234,428</u>	<u>7,114,569</u>
<b>8.00</b>	<b>Accrued expenses : Tk. 2,879,190</b>		
	This is made up as follows:		
	<b>Particulars</b>		
	Management Fees	2,666,914	3,007,181
	Trustee Fees	-	22,334
	Custodian Fees	191,655	203,815
	Dividend Purification	641	-
	Miscellaneous Expenses	19,980	13,980
	<b>Total:</b>	<u>2,879,190</u>	<u>3,247,310</u>
<b>9.00</b>	<b>Accounts payable : Tk. 6,154</b>		
	This is made up as follows:		
	<b>Particulars</b>		
	Others Payable	6,120	1,920
	Audit Fees	-	30,000
	Payable to Investors	34	28
	Unclaimed Dividend	-	-
	<b>Total:</b>	<u>6,154</u>	<u>31,948</u>
<b>9.01</b>	<b>Unclaimed Dividend</b>		
	This is made up as follows:		
		-	-
		-	-
<b>10.00</b>	<b>Unit capital : Tk. 263,222,220</b>		
	This is made up as follows:		
	<b>Particulars</b>		
	Sponsor contribution	37,500,000	37,500,000
	Initial Subscription	126,000,000	126,000,000
	Investor in SIP	327,660	117,930
	Issuance of New Units	114,975,560	114,975,560
	Unit Surrender	(15,581,000)	(9,925,000)
	<b>Closing Balance:</b>	<u>263,222,220</u>	<u>268,668,490</u>
<b>10.01</b>	<b>Investor in SIP: Tk. 327,660</b>		
	Opening Balance	117,930	-
	Add: Addition during the Period	209,730	117,930
	<b>Closing Balance:</b>	<u>327,660</u>	<u>117,930</u>

Notes	Particular	Amount in Taka	
		June 30, 2023	December 31, 2022
<b>11.00</b>	<b>Unit premium reserve: Tk.2,193,487</b>		
	This is made up as follows:		
	<u>Particulars</u>		
	Opening Balance	1,595,802	788,652
	Add/(Less):During the Period	597,685	807,150
	<b>Total:</b>	<b>2,193,487</b>	<b>1,595,802</b>
<b>12.00</b>	<b>Retained earning : Tk. -16,317,806</b>		
	This is made up as follows:		
	<u>Particulars</u>		
	Opening Balance	29,039,929	22,930,611
	Add: Addition during the Period	(18,490,886)	28,965,910
	Less: Dividend Paid	(26,866,849)	(22,856,592)
	<b>Closing Balance:</b>	<b>(16,317,806)</b>	<b>29,039,929</b>
<b>13.00</b>	<b>Net Asset Value(NAV) per unit at cost price : Tk. 10.49</b>		
	This is made up as follows:		
	<u>Particulars</u>		
	Total Assets at Market Price	251,983,245	302,583,479
	Add/Less: Investment diminution reserve-Unrealized gain/(Loss)	27,024,848	18,838,107
	Less: Current liabilities	(2,885,344)	(3,279,258)
	<b>Total net asset value (NAV) at cost</b>	<b>276,122,749</b>	<b>318,142,328</b>
	Number of units	26,322,222	26,866,849
	<b>Net Asset Value (NAV) per unit at cost</b>	<b>10.49</b>	<b>11.84</b>
<b>14.00</b>	<b>Net Asset Value (NAV) per unit at market price : Tk. 9.46</b>		
	This is made up as follows:		
	<u>Particulars</u>		
	Total net asset value at Cost Price	276,122,749	318,142,328
	Add/Less: Investment diminution reserve-Unrealized gain/(Loss)	(27,024,848)	(18,838,107)
	<b>Net Asset Value (NAV) at market Price</b>	<b>249,097,901</b>	<b>299,304,221</b>
	Number of units	26,322,222	26,866,849
	<b>Net Asset Value (NAV) per unit at market price</b>	<b>9.46</b>	<b>11.14</b>



**- Capitec-IBBL Shariah Unit Fund**  
Notes to the Profit or Loss and Other Comprehensive Income  
For the Period from January 01, 2023 to June 30, 2023

Notes	Particular	Amount in Taka	
		January 01, 2023 to June 30, 2023	January 01, 2022 to June 30, 2022

**15.00 Realized gain/(loss) on sale of marketable securities : Tk. -9,848,987**

This is made up as follows:

**Particulars**

Realized gain/(loss) on sale of marketable securities

(9,848,987)	23,973,303
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**Total:**

<b>(9,848,987)</b>	<b>23,973,303</b>
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Annexure-C may kindly be seen for details

**16.00 Dividend income : Tk. 997,151**

This is made up as follows:

**Particulars**

Dividend income

997,151	3,221,608
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**Total:**

<b>997,151</b>	<b>3,221,608</b>
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Annexure-D may kindly be seen for details

**17.00 Profit on deposits : Tk. 2,344,012**

This is made up as follows:

**Particulars**

Profit on MSND

231,686	287,392
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Profit on MTDR

2,112,326	1,448,797
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**Total:**

<b>2,344,012</b>	<b>1,736,189</b>
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**18.00 Amortization of preliminary and issue expenses : Tk. 397,000**

This is made up as follows:

**Particulars**

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

397,000	397,000
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<b>397,000</b>	<b>397,000</b>
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**19.00 Other operating expenses : Tk. 3,000**

This is made up as follows:

**Particulars**

Bidding/Subscription Fees

3,000	5,000
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**Total:**

<b>3,000</b>	<b>5,000</b>
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**20.00 Provision Against Marketable Investment: TK. -8,186,741**

This is made up as follows:

**Particulars**

Opening Balance

(18,838,107)	(13,000,456)
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Provision against Marketable Investment

(27,024,848)	(13,048,063)
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<b>(8,186,741)</b>	<b>(47,607)</b>
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Notes	Particular	Amount in Taka	
		January 01, 2023 to June 30, 2023	January 01, 2022 to June 30, 2022

**21.00 Earning per unit: Tk. -0.70**

This is made up as follows:

**Particulars**

Net profit for the period

Number of Units

**Earning Per Unit**

(18,490,886)	24,561,975
26,322,222	24,474,445
<b>(0.70)</b>	<b>1.00</b>

**22.00 Non-Performing Investment**

This is made up as follows:

**Annexure-E may kindly be seen for details**

-	-
-	-

**23.00 Net Operating Cash Flow per unit: Tk -0.30**

This is made up as follows:

**Particulars**

Net Cash inflow/ (out flow) from operating activities

Outstanding number of units

**Net Operating Cash Flow Per Unit (NOCFPU)**

(7,774,133)	44,691,379
26,322,222	24,474,445
<b>(0.30)</b>	<b>1.83</b>

\*Net operating Cash flow per unit in previous period has change due to adgering guideline of BSEC

I. Investment in Capital Market Securities (Listed)

Annexure - A

[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
<b>A. Share of Listed Companies</b>									
1	CONFIDEM	112,350	130.68	14,681,582	89.00	9,999,150	(4,682,432)	-31.89%	5.38%
2	BSCABLES	213,885	69.07	14,773,921	49.90	10,672,862	(4,101,060)	-27.76%	5.41%
3	DORENPWR	384,033	66.16	25,406,797	61.00	23,426,013	(1,980,784)	-7.80%	9.31%
4	BERGERPBL	100	1,699.42	169,942	1,793.90	179,390	9,448	5.56%	0.06%
5	MARICO	502	2,397.19	1,203,390	2,421.50	1,215,593	12,203	1.01%	0.44%
6	PTL	43,000	108.70	4,673,966	77.00	3,311,000	(1,362,966)	-29.16%	1.71%
7	MHSNL	130,000	35.63	4,631,277	26.50	3,445,000	(1,186,277)	-25.61%	1.70%
8	GENEXIL	7,723	85.41	659,642	86.10	664,950	5,308	0.80%	0.24%
9	BSCCL	75,550	227.58	17,193,847	218.90	16,537,895	(655,952)	-3.82%	6.30%
10	CP	665	261.65	173,999	286.60	190,589	16,590	9.53%	0.06%
11	ACHIASF	661,755	36.57	24,197,725	26.90	17,801,210	(6,396,515)	-26.43%	8.87%
12	ORYZAAGRO	1,242,178	20.29	25,202,406	13.00	16,148,314	(9,054,092)	-35.93%	9.23%
13	AMPL	139,803	35.32	4,937,291	39.90	5,578,140	640,848	12.98%	1.81%
14	NIALCO	543,802	47.86	26,023,832	51.50	28,005,803	1,981,971	7.62%	9.53%
15	BENGALBISC	69,589	157.43	10,955,062	161.80	11,259,500	304,439	2.78%	4.01%
<b>Sub -Total</b>									
				<b>174,884,679</b>		<b>148,435,408</b>	<b>(26,449,271)</b>	<b>-15.12%</b>	<b>64.08%</b>
<b>B. Listed Bond</b>									
16	IBBLPBOND	5,239	1,052.06	5,511,739	1,053.00	5,516,667	4,928	0.09%	2.02%
17	BEXGSUKUK	37,012	96.09	3,556,525	85.00	3,146,020	(410,505)	-11.54%	1.30%
				<b>9,068,264</b>		<b>8,662,687</b>	<b>(405,577)</b>	<b>-4.47%</b>	<b>3.32%</b>
<b>Grand Total of Capital Market Securities (Listed)</b>				<b>183,952,943</b>		<b>157,098,095</b>	<b>(26,854,848)</b>	<b>-14.60%</b>	<b>67.40%</b>

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
<b>A. Open- End Mutual Fund</b>									
	Open-end Mutual Fund	500,000	10.00	5,000,000	9.66	4,830,000	(170,000)	-3.40%	1.83%
<b>B. Pre-IPO Placement Shares</b>									
1	ASIATICLAB	95,000	50.00	4,750,000	50.00	4,750,000	-	0.00%	1.74%
<b>Sub-Total</b>				<b>9,750,000</b>		<b>9,580,000</b>	<b>(170,000)</b>	<b>-1.74%</b>	<b>3.57%</b>
<b>Grand Total of Capital Market Securities (Listed &amp; Non-Listed)</b>				<b>193,702,943</b>		<b>166,678,095</b>	<b>(27,024,848)</b>	<b>-13.95%</b>	<b>70.97%</b>

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

A. Term Deposit :

Sl. & Date	Bank/Non-Bank Name	Rate of Profit	Investment Value	Maturity Value	Market Value/ Fair Value
1 & 22/03/2023	Islamic Finance and Investment Ltd	8.50%	15,000,000	15,637,500	
2 & 22/03/2023	Southeast Bank Ltd.(Islamic Wing)	7.60%	5,000,000	5,190,000	
3 & 15/03/2023	Mercantile Bank Ltd.(Islamic Wing)	8.00%	12,000,000	12,480,000	
4 & 15/01/2023	Mutual Trust Bank Ltd.(Islamic Wing)	7.00%	18,000,000	18,630,000	
5 & 31/01/2023	Mercantile Bank Ltd.(Islamic Wing)	7.75%	15,000,000	15,581,250	
	<b>Sub-Total</b>		<b>65,000,000</b>	<b>67,518,750</b>	

B. Cash at Bank :

A/C NO	Bank Name	Rate of Profit	Available Balance	N/A
20504300900000507	Islami Bank Bangladesh Ltd. MSND	2.20%	884,184	
0871360000513	Social Islami Bank Ltd. MSND	4.00%	117,904	
0871360000524	Social Islami Bank Ltd. MSND	4.00%	365,943	
0871330004187	Social Islami Bank Ltd. Current	-	18,666	
00271360000007	Southeast Bank Ltd. MSND (Islamic Wing)	4.75%	309,843	
00271360000006	Southeast Bank Ltd. MSND (Islamic Wing)	4.75%	12,537,613	
00271130000002	Southeast Bank Ltd. MCD (Islamic Wing)	-	275	
	<b>Sub-Total</b>		<b>14,234,428</b>	
Total Cash & Cash Equivalent and Investment in Securities (Not related to Capital Market):			79,234,428	

Total Investment=(I+II+III)

272,937,371

**Capitec-IBBL Shariah Unit Fund**  
**Valuation of Open-End Mutual Fund**

As at June 30, 2023

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 June 22, 2023	Required Provision per unit	Required Provision	Status
1	HFAML SHARIAH UNIT FUND	500,000	10.00	9.66	0.34	170,000	Provision Applicable

**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 NAVcomp)

**Capitec-IBBL Shariah Unit Fund**  
**Schedule of realized gain/(loss) on sale of marketable securities**  
For the Period from January 01, 2023 to June 30, 2023

**ANNEXURE-C**

SL. No	Name of the Company	No of Share	Sell Value	Cost Value	Profit/(Loss)
1	AAMRANET	59,000	4,053,064	4,841,170	(788,106)
2	BENGALBISC	29,974	3,204,188	2,990,884	213,304
3	BEXGSUKUK	127,899	10,666,685	12,289,960	(1,623,275)
4	BSCCL	46,000	10,049,261	10,468,788	(419,527)
5	GP	105,000	27,514,824	27,473,597	41,227
6	IBBLPBOND	503	529,359	529,186	173
7	ICICL	7,623	338,545	76,230	262,315
8	INTRACO	139,000	6,143,193	5,586,980	556,214
9	METROSPIN	220,000	7,582,147	9,262,336	(1,680,189)
10	NIALCO	565,674	22,906,243	29,554,519	(6,648,276)
11	ORYZAAGRO	177,500	2,139,063	3,601,277	(1,462,214)
12	RENATA	24,101	29,293,903	27,518,522	1,775,381
13	SINGERBD	201,802	27,655,003	28,157,831	(502,828)
14	TILIL	6,182	488,635	61,820	426,815
<b>Total</b>					<b>(9,848,987)</b>

**Capitec-IBBL Shariah Unit Fund**  
**Dividend Income**  
For the Period from Jan 01, 2023 to June 30, 2023

Annexure-D

Sl No.	Name of the Company	No of Shares	Face Value	Dividend %	Dividend Amount	Tax 15%	Net Cash Dividend	DP Ratio	Purification Amount
		A	B	C	$D=(A \times B \times C)$	E	$F=(D-E)$		
01	BEXGSUKUK		10.00	25.00%	-	-	95,648	-	-
02	DOREENPWR		10.00	300.00%	-	-	33	0.0002	0.01
03	NIALCO		10.00	60.00%	-	-	14,142	0.0395	558.82
04	SINGERBD	201,802	10.00	10.00%	201,802	30,270	171,532	0.0110	68.61
05	HFAML SHARIAH Unit Fund	500,000	10.00	4.50%	225,000	-	225,000	-	-
06	GP	665	10.00	95.00%	6,318	948	5,370	0.0097	5.37
07	IBBLPBOND	5,239	1,000.00	6.89%	360,967	54,145	306,822	-	-
08	BEXGSUKUK	37,012	100.00	5.55%	205,417	30,812	174,604	-	-
09	BERGERPBL	100	10.00	400.00%	4,000	-	4,000	0.0021	8.40
<b>Total</b>					<b>1,003,503</b>	<b>116,175</b>	<b>997,151</b>		<b>641</b>

**Capitec-IBBL Shariah Unit Fund**  
**Information on Non-Performing Investment**

Annexure-E

Fund Name	Name of the Investee Company/Issuer	Amount of Investment as on 30.06.2023 (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 IBBL Shariah Unit Fund	N/A	N/A	N/A	N/A	N/A	N/A	N/A