

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 September 30, 2023

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

Particulars	Notes	Amount in Taka	
		September 30, 2023	December 31, 2022
Assets			
Marketable investment -at market price	1.00	164,837,453	249,724,263
IPO Investment	2.00	4,750,000	4,750,000
Preliminary and issue expenses	3.00	3,520,362	4,119,152
Advance deposits & pre-payments	4.00	209,331	345,559
Accounts receivable	5.00	964,173	4,529,936
Investment in Money Market Instruments	6.00	65,000,000	32,000,000
Cash & cash equivalents	7.00	7,517,725	7,114,569
Total Assets		246,799,044	302,583,479
Current Liabilities			
Accrued expenses	8.00	1,439,520	3,247,310
Accounts payable	9.00	34	31,948
		1,439,554	3,279,258
Capital Fund			
Unit capital	10.00	263,289,230	268,668,490
Unit premium reserve	11.00	2,189,577	1,595,802
Retained earnings	12.00	(20,119,317)	29,039,929
Total Capital Fund		245,359,490	299,304,221
Total Capital Fund & Liabilities		246,799,044	302,583,479
Net Asset Value (NAV)			
At cost price	13.00	10.66	11.84
At market price	14.00	9.32	11.14

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: October 10, 2023

Capitec-IBBL Shariah Unit Fund

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

For the Period from January 01, 2023 to September 30, 2023

Particulars	Notes	Amount in Taka		Amount in Taka	
		January 01, 2023 to September 30, 2023	January 01, 2022 to September 30, 2022	July 01, 2023 to September 30, 2023	July 01, 2022 to September 30, 2022
Income					
Realized gain/(loss) on sale of marketable securities	15.00	(5,398,583)	29,807,127	4,450,404	5,833,824
Dividend income	16.00	1,399,347	4,135,827	402,196	914,219
Profit on deposits	17.00	3,881,478	2,978,782	1,537,466	1,242,594
Total Income		(117,758)	36,921,736	6,390,066	7,990,637
Expenses					
Management fees		3,967,000	4,065,600	1,300,086	1,488,347
Trustee fees		285,140	296,183	92,857	111,335
Custodian fees		264,160	289,633	87,023	126,641
CDIBL charges		108,707	101,655	59,716	21,169
Brokerage commission		-	1,056,047	-	435,667
Amortization of preliminary and issue expenses	18.00	598,790	598,790	201,790	201,790
BSEC Annual fees		230,195	185,724	77,575	62,588
Printing and publication		118,500	116,580	34,500	34,500
Bank charges and excise duty		59,719	82,472	32,185	16,198
Dividend Purification	Annexure-D	17,377	-	16,736	-
Shariah Supervisory Board Meeting Remuneration		46,200	77,000	-	33,000
Other operating expenses	19.00	3,000	10,000	-	5,000
Total Expenses		5,698,788	6,879,684	1,902,468	2,536,235
Profit before provision		(5,816,546)	30,042,052	4,487,598	5,454,402
Provision Against Marketable Investment	20.00	(16,475,851)	6,971,433	(8,289,110)	7,019,040
Net Profit for the period		(22,292,397)	37,013,485	(3,801,512)	12,473,442
Earnings Per Unit	21.00	(0.85)	1.33	(0.14)	0.45

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: October 10, 2023

Capitec-IBBL Shariah Unit Fund

Statement of Changes in Equity(Unaudited)

For the Period from January 01, 2023 to September 30, 2023

Particulars	Unit Capital	Unit Premium Reserve	Unrealized Gain(Loss)	Retained earnings	Total equity
Balance as on January 01, 2023	268,668,490	1,595,802	-	29,039,929	299,304,221
Unit subscribed	-	-	-	-	-
Issuance of new unit	-	-	-	-	-
Investor in SIP	276,740	-	-	-	276,740
Unit Surrender	(5,656,000)	-	-	-	(5,656,000)
Unit premium reserve	-	593,775	-	-	593,775
Unrealized Gain(Loss)	-	-	-	-	-
Dividend Paid	-	-	-	(26,866,849)	(26,866,849)
Net profit/(Loss) for the period	-	-	-	(22,292,397)	(22,292,397)
Balance as on September 30, 2023	263,289,230	2,189,577	-	(20,119,317)	245,359,490

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

Particulars	Unit Capital	Unit Premium Reserve	Unrealized Gain(Loss)	Retained earnings	Total equity
Balance as on January 01, 2022	228,565,920	788,652	-	22,930,611	252,285,183
Unit subscribed	-	-	-	-	-
Issuance of new unit	49,909,640	-	-	-	49,909,640
Investor in SIP	42,810	-	-	-	42,810
Unit Surrender	(95,000)	-	-	-	(95,000)
Unit premium reserve	-	1,262,276	-	-	1,262,276
Unrealized Gain(Loss)	-	-	-	-	-
Dividend Paid	-	-	-	(22,856,592)	(22,856,592)
Net profit/(Loss) for the period	-	-	-	37,013,485	37,013,485
Balance as on September 30, 2022	278,423,370	2,050,928	-	37,087,504	317,561,802

Chairman, Trustee

Managing Director(AMC)

Member, Trustee

Chief Operating Officer(AMC)

Assistant Manager-Accounts(AMC)

Place: Dhaka
Date: October 10, 2023

Capitec-IBBL Shariah Unit Fund
Statement of Cash Flows(Unaudited)
For the Period from January 01, 2023 to September 30, 2023

Particulars	Amount in Taka	
	September 30, 2023	September 30, 2022
Cash flow from operating activities		
Realized gain/(loss) on sale of marketable securities	(5,398,583)	29,807,126
Profit on Bank Deposits	4,073,632	3,269,929
Dividend Income	4,772,956	5,057,482
Payment Advance deposits & pre-payments	136,228	11,248,323
Operating Expenses	(6,939,702)	(7,587,695)
Net cash inflow/(outflow) by operating activities	(3,355,469)	41,795,165
Cash flow from investment activities		
Investment in Money Market Instruments	(33,000,000)	(47,000,000)
Net changes in Investment -Listed Securities	68,410,959	(66,214,677)
Investment in non-listed/IPO securities-at fair value	-	3,814,200
Net cash inflow/(outflow) from investment activities	35,410,959	(109,400,477)
Cash flow from financing activities		
Sponsor Contribution	-	-
Initial Subscription	-	-
Issuance of New Units	276,740	49,952,450
Unit Premium Reserve	593,775	1,262,276
Unit Surrender	(5,656,000)	(95,000)
Dividend Paid	(26,866,849)	(22,856,592)
Net cash inflow/(outflow) from financing activities	(31,652,334)	28,263,134
Increase/(Decrease) in cash	403,156	(39,342,178)
Cash & cash equivalent at beginning of the Period	7,114,569	57,983,450
Cash & cash equivalent at end of the Period	7,517,725	18,641,272

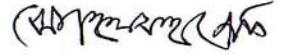
Net Operating Cash Flow Per Unit (NOCFPU) 23.00 (0.13) 1.50



Chairman, Trustee



Managing Director(AMC)



Member, Trustee



Chief Operating Officer & CCO (AMC)



Assistant Manager-Accounts(AMC)

Place: Dhaka

Date: October 10, 2023

Capitec-IBBL Shariah Unit Fund

Notes to the financial statement as at September 30, 2023

Notes	Particular	Amount in Taka	
		September 30, 2023	December 31, 2022
1.00	Marketable Investment-at market price : Tk. 164,837,453		
	Investment in Securities	164,837,453	249,724,263
		164,837,453	249,724,263
	Annexure-A may kindly be seen for details of Marketable Investment		
2.00	Investment in IPO:(IPO Allotments) price: Tk. 4,750,000		
	Investment in IPO	4,750,000	4,750,000
		4,750,000	4,750,000
	Annexure-A may kindly be seen for details of Marketable Investment		
3.00	Preliminary and issue expenses : Tk. 3,520,362		
	This is made up as follows:		
	<u>Particulars</u>		
	Preliminary and issue expenses	4,119,152	4,919,732
	Less: Amortization during this period	(598,790)	(800,581)
	Closing Balance:	3,520,362	4,119,152
4.00	Advance deposits & pre-payments : Tk. 209,331		
	This is made up as follows:		
	<u>Particulars</u>		
	Advance Income TAX	38,632	38,632
	BSEC Annual Fees	76,731	306,927
	Advance Trustee Fees	93,968	-
	Total:	209,331	345,559
5.00	Accounts receivable : Tk. 964,173		
	This is made up as follows:		
	<u>Particulars</u>		
	MTDR Profit Receivables	553,309	668,864
	MSND Profit Receivables	76,999	153,598
	Dividend Receivables	333,865	3,707,474
	Total:	964,173	4,529,936
	Notes 5.01-		
5.01	Dividend receivables : Tk. 333,865		
	This is made up as follows:		
	<u>Particulars</u>		
	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	-	813,011
	MARICO	6,306	6,306
	BERGERPBL	50	50
	LHBL	-	63,750
	ORYZAAGRO	-	495,845
	BBSCABLES	-	138,516
	BSCCL	327,509	-
		333,865	3,707,474
6.00	Investment in Money Market Instruments Tk. 65,000,000		
	Investment in Money Market Instruments (MTDR)	65,000,000	32,000,000
		65,000,000	32,000,000

Notes	Particular	Amount in Taka	
		September 30, 2023	December 31, 2022

7.00 Cash & cash equivalents : Tk. 7,517,725

This is made up as follows:

Name of the Bank	Branch	Account Number		
Islami Bank Bangladesh Ltd.	Banglamotor	20504300900000507	3,734,933	4,764,849
Southeast Bank Ltd. (Islamic Wing)		002713600000006	3,285,346	
Southeast Bank Ltd. (Islamic Wing)	Motijheel	002713600000007	494,540	
Southeast Bank Ltd. (Islamic Wing)		002711300000002	2,906	
Social Islami Bank Ltd		0871360000513	-	363,367
Social Islami Bank Ltd	Kawran Bazar	0871360000524	-	1,984,666
Social Islami Bank Ltd		0871330004187	-	1,687
Total:			7,517,725	7,114,569

8.00 Accrued expenses : Tk. 1,439,520

This is made up as follows:

Particulars		
Management Fees	1,300,086	3,007,181
Trustee Fees	-	22,334
Custodian Fees	102,077	203,815
Dividend Purification	17,377	-
Miscellaneous Expenses	19,980	13,980
Total:	1,439,520	3,247,310

Annexure-D

9.00 Accounts payable : Tk. 34

This is made up as follows:

Particulars		
Others Payable	-	1,920
Audit Fees	-	30,000
Payable to Investors	34	28
Unclaimed Dividend	-	-
Total:	34	31,948

Notes 9.01

9.01 Unclaimed Dividend

This is made up as follows:

Unclaimed Dividend	-	-
Total:	-	-

10.00 Unit capital : Tk. 263,289,230

This is made up as follows:

Particulars		
Sponsor contribution	37,500,000	37,500,000
Initial Subscription	126,000,000	126,000,000
Investor in SIP	394,670	117,930
Issuance of New Units	114,975,560	114,975,560
Unit Surrender	(15,581,000)	(9,025,000)
Closing Balance:	263,289,230	268,668,490

Notes 10.01.

10.01 Investor in SIP: Tk. 394,670

Opening Balance
Add: Addition during the Period
Closing Balance:

Opening Balance	117,930	-
Add: Addition during the Period	276,740	117,930
Closing Balance:	394,670	117,930

11.00 Unit premium reserve: Tk.2,189,577

This is made up as follows:

Particulars		
Opening Balance	1,595,802	788,652
Add/(Less): During the Period	593,775	307,150
Total:	2,189,577	1,595,802

Notes	Particular	Amount in Taka	
		September 30, 2023	December 31, 2022

12.00 Retained earning : Tk. -20,119,317

This is made up as follows:

Particulars

Opening Balance	29,039,929	22,930,611
Add: Addition during the Period	(22,292,397)	28,965,910
Less: Dividend Paid	(26,866,849)	(22,856,592)
Closing Balance:	(20,119,317)	29,039,929

13.00 Net Asset Value (NAV) per unit at cost price : Tk. 10.66

This is made up as follows:

Particulars

Total Assets at Market Price	246,799,044	302,583,479
Add/Less: Investment diminution reserve-Unrealized gain/(Loss)	35,313,958	18,838,107
Less: Current liabilities	(1,439,554)	(3,279,258)
Total net asset value (NAV) at cost	280,673,448	318,142,328
Number of units	26,328,923	26,866,849
Net Asset Value (NAV) per unit at cost	10.66	11.84

14.00 Net Asset Value (NAV) per unit at market price : Tk. 9.32

This is made up as follows:

Particulars

Total net asset value at Cost Price	280,673,448	318,142,328
Add/Less: Investment diminution reserve-Unrealized gain/(Loss)	(35,313,958)	(18,838,107)
Net Asset Value (NAV) at market Price	245,359,490	299,304,221
Number of units	26,328,923	26,866,849
Net Asset Value (NAV) per unit at market price	9.32	11.14

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

Notes	Particular	Amount in Taka	
		January 01, 2023 to September 30, 2023	January 01, 2022 to September 30, 2022
15.00	Realized gain/(loss) on sale of marketable securities : Tk. -5,398,583		
	This is made up as follows:		
	<u>Particulars</u>		
	Realized gain/(loss) on sale of marketable securities	(5,398,583)	29,807,127
	Total:	(5,398,583)	29,807,127
	Annexure-C may kindly be seen for details		
16.00	Dividend income : Tk. 1,399,347		
	This is made up as follows:		
	<u>Particulars</u>		
	Dividend income	1,399,347	4,135,827
	Total:	1,399,347	4,135,827
	Annexure-D may kindly be seen for details		
17.00	Profit on deposits : Tk. 3,881,478		
	This is made up as follows:		
	<u>Particulars</u>		
	Profit on MSND	338,813	667,258
	Profit on MTDR	3,542,665	2,311,524
	Total:	3,881,478	2,978,782
18.00	Amortization of preliminary and issue expenses : Tk. 598,790		
	This is made up as follows:		
	<u>Particulars</u>		
	Preliminary and issue expenses during the period	598,790	598,790
	Amortized of preliminary and issue expenses	598,790	598,790
19.00	Other operating expenses : Tk. 3,000		
	This is made up as follows:		
	<u>Particulars</u>		
	Bidding/Subscription Fees	3,000	10,000
	Total:	3,000	10,000
20.00	Provision Against Marketable Investment: TK. -16,475,851		
	This is made up as follows:		
	<u>Particulars</u>		
	Opening Balance	(18,838,107)	(13,000,456)
	Provision against Marketable Investment	(35,313,958)	(6,029,023)
		(16,475,851)	6,971,433

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

21.00 Earning per unit: Tk. -0.85

This is made up as follows:

Particulars

Net profit for the period	(22,292,397)	37,013,485
Number of Units	26,328,923	27,842,337
Earning Per Unit	(0.85)	1.33

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 -0.13

This is made up as follows:

Particulars

Net Cash inflow/ (out flow) from operating activities	(3,355,469)	41,795,165
Outstanding number of units	26,328,923	27,842,337
Net Operating Cash Flow Per Unit (NOCFPU)	(0.13)	1.50

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

Asset Manager: Capitec Asset Management Limited
Capitec-IBBL Shariah Unit Fund
Portfolio Statement as at September 30, 2023

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
A. Share of Listed Companies									
1	CONFIDCEM	112,350	130.68	14,681,582	89.00	9,999,150	(4,682,432)	-31.89%	5.29%
2	LHBL	144,000	69.25	9,971,610	69.40	9,993,600	21,990	0.22%	3.59%
3	BSCABLES	213,885	69.07	14,773,921	49.90	10,672,862	(4,101,060)	-27.76%	5.33%
4	DOREENPWR	384,033	66.16	25,406,797	61.00	23,426,013	(1,980,784)	-7.80%	9.16%
5	LINDEBD	380	1,327.65	504,507	1,397.70	531,126	26,619	5.28%	0.18%
6	INTRACO	90,000	42.75	3,847,602	36.50	3,285,000	(562,602)	-14.62%	1.39%
7	BERGERPBL	404	1,746.37	705,533	1,765.60	713,302	7,769	1.10%	0.25%
8	MARICO	1,002	2,380.99	2,385,750	2,471.90	2,476,844	91,093	3.82%	0.86%
9	RECKITTBN	40	4,816.61	192,665	4,763.40	190,536	(2,129)	-1.10%	0.07%
10	SQURPHARMA	3,500	210.02	735,067	209.80	734,300	(767)	-0.10%	0.26%
11	UNILEVERCL	101	2,088.07	210,895	2,014.50	203,465	(7,430)	-3.52%	0.08%
12	PTL	43,000	108.70	4,673,966	77.00	3,311,000	(1,362,966)	-29.16%	1.68%
13	MHSML	130,000	35.63	4,631,277	26.50	3,445,000	(1,186,277)	-25.61%	1.67%
14	GENEXIL	7,723	85.41	659,642	75.10	579,997	(79,645)	-12.07%	0.24%
15	BSCCL	75,550	227.58	17,193,847	218.90	16,537,895	(655,952)	-3.82%	6.20%
16	GP	665	261.65	173,999	286.60	190,589	16,590	9.53%	0.06%
17	ACHIASF	661,755	36.57	24,197,725	23.20	15,352,716	(8,845,009)	-36.55%	8.72%
18	ORYZAAGRO	1,242,178	20.29	25,202,406	14.00	17,390,492	(7,811,914)	-31.00%	9.08%
19	NIALCO	1,000	47.86	47,855	53.00	53,000	5,145	10.75%	0.02%
20	BENGALBISC	69,153	157.43	10,886,424	106.40	7,357,879	(3,528,545)	-32.41%	3.92%
	Sub -Total			161,083,072		126,444,766	(34,638,306)	-21.50%	58.06%
B. Listed Bond									
21	IBBLPBOND	5,239	1,052.06	5,511,739	1,053.00	5,516,667	4,928	0.09%	1.99%
22	BEXGSUKUK	37,012	96.09	3,556,525	85.00	3,146,020	(410,505)	-11.54%	1.28%
23	SJIBLPBOND	5,000	5,000.02	25,000,075	4,971.00	24,855,000	(145,075)	-0.58%	9.01%
	Sub-Total			34,068,339		33,517,687	(550,652)	-1.62%	12.28%
Grand Total of Capital Market Securities (Listed)				195,151,411		159,962,453	(35,188,958)	-18.03%	70.35%

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									
Open-end Mutual Fund	HFAML SHARIAH UNIT FUND	500,000	10.00	5,000,000	9.75	4,875,000	(125,000)	-2.50%	1.80%
B. IPO Shares									
1	ASIATICLAB	95,000	50.00	4,750,000	50.00	4,750,000	-	0.00%	1.71%
	Sub-Total			9,750,000		9,625,000	(125,000)	-1.28%	3.51%
Grand Total of Capital Market Securities (Listed & Non-Listed)				204,901,411		169,587,453	(35,313,958)	-17.23%	73.86%

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 & 22/09/2023	Islamic Finance and Investment Ltd	8.50%	15,000,000	15,637,500	
2 & 22/09/2023	Southeast Bank Ltd.(Islamic Wing)	7.75%	5,000,000	5,193,750	
3 & 15/09/2023	Mercantile Bank Ltd.(Islamic Wing)	8.00%	12,000,000	12,480,000	
4 & 15/07/2023	Mutual Trust Bank Ltd.(Islamic Wing)	7.50%	18,000,000	18,675,000	
5 & 31/07/2023	Mercantile Bank Ltd.(Islamic Wing)	8.00%	15,000,000	15,600,000	
	Sub-Total		65,000,000	67,586,250	
B. Cash at Bank :					
A/CNO	Bank Name	Rate of Profit	Available Balance	N/A	
205043009000000507	Islami Bank Bangladesh Ltd, MSND	2.20%	3,734,933		
00271360000007	Southeast Bank Ltd. MSND (Islamic Wing)	4.75%	494,540		
00271360000006	Southeast Bank Ltd. MSND (Islamic Wing)	4.75%	3,285,346		
00271130000002	Southeast Bank Ltd. MCD (Islamic Wing)		2,906		
	Sub-Total		7,517,725		
Total Cash & Cash Equivalent and Investment in Securities (Not related to Capital Market):			72,517,725		
Total Investment=(I+II+III)			277,419,136		

Capitec-IBBL Shariah Unit Fund

Valuation of Open-End Mutual Fund

As at September 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 September 21, 2023	Required Provision per unit	Required Provision	Status
1	HFAML SHARIAH UNIT FUND	500,000	10.00	9.75	0.25	125,000	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 NAVcmp)

Capitec-IBBL Shariah Unit Fund

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

For the Period from January 01, 2023 to September 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	ADNTEL	15,000	2,223,050	2,164,032	59,018
3	AMPL	139,803	5,699,196	4,937,291	761,904
4	BENGALBISC	30,410	3,273,014	3,059,521	213,493
5	BEXGSUKUK	127,899	10,666,685	12,289,960	(1,623,275)
6	BSCCL	46,000	10,049,261	10,468,788	(419,527)
7	GP	105,000	27,514,824	27,473,597	41,227
8	IBBLPBOND	503	529,359	529,186	173
9	ICICL	7,623	338,545	76,230	262,315
10	INTRACO	139,000	6,143,193	5,586,980	556,214
11	METROSPIN	220,000	7,582,147	9,262,336	(1,680,189)
12	NIALCO	1,108,476	52,511,513	55,530,496	(3,018,983)
13	ORYZAAGRO	177,500	2,139,063	3,601,277	(1,462,214)
14	RENATA	24,101	29,293,903	27,518,522	1,775,381
15	SINGERBD	201,802	27,655,003	28,157,831	(502,828)
16	TILIL	6,182	488,635	61,820	426,815
Total					(5,398,583)

Capitec-IBBL Shariah Unit Fund

Dividend Income

For the Period from Jan 01, 2023 to September 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
10	BSCCL	75,550	10.00	51.00%	385,305	57,796	327,509	0.0511	16,735.72
11	IBBLPBOND						54,145		
12	BEXGSUKUK						20,542		
Total					1,388,808	173,971	1,399,347		17,377

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 30.09.2023 (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