

Financial Statements (Un-Audited)

Capitec-IBBL Shariah Unit Fund

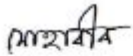
Padma Life Tower, 10th Floor(Lift-09),115, Kazi Nazrul Islam Avenue, Bangla
Motor, Dhaka-1000.

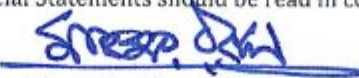
For the Period from January 01, 2024 to March 31, 2024

Capitec-IBBL Shariah Unit Fund
Statement of Financial Position (Un-Audited)
As at March 31, 2024

Particulars	Notes	Amount in Taka	
		March 31, 2024	December 31, 2023
Assets			
Marketable investment -at market price	1.00	145,910,309	167,725,524
IPO Investment	2.00	-	4,750,000
Preliminary and issue expenses	3.00	3,118,974	3,318,571
Advance deposits & pre-payments	4.00	278,757	227,392
Accounts receivable	5.00	1,971,364	5,654,212
Investment in Money Market Instruments	6.00	65,000,000	65,000,000
Cash & cash equivalents	7.00	22,607,479	8,488,531
Total Assets		238,886,883	255,164,230
Current Liabilities			
Accrued expenses	8.00	1,426,417	2,895,253
Accounts payable	9.00	44	41,012
		1,426,461	2,936,265
Capital Fund			
Unit capital	10.00	263,384,310	263,345,760
Unit premium reserve	11.00	2,182,487	2,186,045
Retained earnings	12.00	(28,106,375)	(13,303,840)
Total Capital Fund		237,460,422	252,227,965
Total Capital Fund & Liabilities		238,886,883	255,164,230
Net Asset Value (NAV)			
At cost price	13.00	10.82	10.79
At market price	14.00	9.02	9.58

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

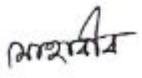
Capitec-IBBL Shariah Unit Fund

Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)

For the Period from January 01, 2024 to March 31, 2024

Particulars	Notes	Amount in Taka	
		January 01, 2024 to March 31, 2024	January 01, 2023 to March 31, 2023
Income			
Realized gain/(loss) on sale of marketable securities	15.00	400,471	729,400
Dividend income	16.00	284,244	511,725
Profit on deposits	17.00	1,892,224	1,138,264
Total Income		2,576,939	2,379,389
Expenses			
Management fees	18.00	1,271,357	1,368,767
Trustee fees	19.00	90,745	99,377
Custodian fees	20.00	77,193	94,241
CDBL charges		12,769	30,971
Amortization of preliminary and issue expenses	21.00	199,597	197,403
BSEC Annual fees	22.00	47,061	75,889
Printing and publication		64,500	64,500
Bank charges and excise duty		34,610	20,465
Dividend Purification	Annexure-D	106	633
Shariah Supervisory Board Meeting Remuneration		52,800	-
Other operating expenses	23.00	-	-
Total Expenses		1,850,738	1,952,246
Profit/(Loss) before provision		726,201	427,143
Provision Against Marketable Investment	24.00	(15,528,736)	(16,207,716)
Net Profit/(Loss) during the Period		(14,802,535)	(15,780,574)
Earnings Per Unit	25.00	(0.56)	(0.59)

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)

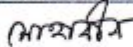
Place: Dhaka
Date: 28 April, 2024

Capitec-IBBL Shariah Unit Fund
Statement of Changes in Equity (Un-Audited)
For the Period from January 01, 2024 to March 31, 2024

Particulars	Unit Capital	Unit Premium Reserve	Retained earnings	Total equity
Balance as on January 01, 2024	263,345,760	2,186,045	(13,303,840)	252,227,965
Unit subscribed	-	-	-	-
Issuance of new unit	-	-	-	-
Investor in SIP	38,550	-	-	38,550
Unit Surrender	-	-	-	-
Unit premium reserve	-	(3,558)	-	(3,558)
Unrealized Gain(Loss)	-	-	-	-
Dividend Paid	-	-	-	-
Net profit/(Loss) during the Period	-	-	(14,802,535)	(14,802,535)
Balance as on March 31, 2024	263,384,310	2,182,487	(28,106,375)	237,460,422


Capitec-IBBL Shariah Unit Fund
Statement of Changes in Equity (Un-Audited)
For the Period from January 01, 2023 to March 31, 2023

Particulars	Unit Capital	Unit Premium Reserve	Retained earnings	Total equity
Balance as on January 01, 2022	268,668,490	1,595,802	29,039,929	299,304,221
Unit subscribed	-	-	-	-
Issuance of new unit	-	-	-	-
Investor in SIP	156,060	-	-	156,060
Unit Surrender	-	-	-	-
Unit premium reserve	-	(3,589)	-	(3,589)
Unrealized Gain(Loss)	-	-	-	-
Dividend Paid	-	-	(26,866,849)	(26,866,849)
Net profit/(Loss) during the Period	-	-	(15,780,574)	(15,780,574)
Balance as on March 31, 2023	268,824,550	1,592,213	(13,607,494)	256,809,269


Chairman, Trustee


Managing Director (AMC)


Member, Trustee

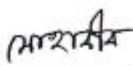

Chief Operating Officer & CCO (AMC)


Assistant Manager Accounts (AMC)

Place: Dhaka
Date: 28 April, 2024

Capitec-IBBL Shariah Unit Fund
Statement of Cash Flows (Un-Audited)
For the Period from January 01, 2024 to March 31, 2024

Particulars	Notes	Amount in Taka	
		March 31, 2024	December 31, 2023
Cash flow from operating activities			
Net changes in Investment -Listed Securities		11,036,479	54,176,450
Realized gain/(loss) on sale of marketable securities		400,471	729,400
Profit on Bank Deposits		2,646,661	1,356,365
Dividend Income		3,212,654	4,035,251
Payment Advance deposits & pre-payments		(51,365)	(49,213)
Operating Expenses		(3,160,944)	1,484,151
Net cash inflow/(outflow) by operating activities		14,083,955	+61,732,404
Cash flow from investment activities			
Investment in Money Market Instruments		-	(33,000,000)
Net cash inflow/(outflow) from investment activities		-	(33,000,000)
Cash flow from financing activities			
Sponsor Contribution		-	-
Initial Subscription		-	-
Issuance of New Units		38,550	156,060
Unit Premium Reserve		(3,558)	(3,589)
Unit Surrender		-	-
Dividend Paid		-	(26,866,849)
Net cash inflow/(outflow) from financing activities		34,992	(26,714,378)
Increase/(Decrease) in cash		14,118,947	2,018,026
Cash & cash equivalent at beginning of the Period		8,488,531	7,114,569
Cash & cash equivalent at end the during the Period		22,607,479	9,132,595
Net Operating Cash Flow Per Unit (NOCFPU)	27.00	0.53	2.30


Chairman, Trustee


Managing Director(AMC)


Member, Trustee


Chief Operating Officer & CCO (AMC)


Assistant Manager-Accounts(AMC)

Place: Dhaka
Date: 28 April, 2024

Capitec-IBBL Shariah Unit Fund

Notes to the financial statement as at March 31, 2024

Notes	Particular	Amount in Taka	
		March 31, 2024	December 31, 2023
1.00	Marketable Investment-at market price : Tk. 145,910,309		
	Investment in Securities	145,910,309	167,725,524
		<u>145,910,309</u>	<u>167,725,524</u>
	Annexure-A may kindly be seen for details of Marketable Investment		
2.00	Investment in IPO:(IPO Allotments) price: Tk. 0		
	Investment in IPO	-	4,750,000
		<u>-</u>	<u>4,750,000</u>
	Annexure-A may kindly be seen for details of Marketable Investment		
3.00	Preliminary and issue expenses : Tk. 3,118,974		
	This is made up as follows:		
	Particulars		
	Preliminary and issue expenses	3,318,571	4,119,152
	Less: Amortization during this period	(199,597)	(800,581)
	Closing Balance:	<u>3,118,974</u>	<u>3,318,571</u>
4.00	Advance deposits & pre-payments : Tk. 278,757		
	This is made up as follows:		
	Particulars		
	Advance Income TAX	38,632	38,632
	BSEC Annual Fees	141,699	188,760
	Advance Trustee Fees	98,426	-
	Total:	<u>278,757</u>	<u>227,392</u>
5.00	Accounts receivable : Tk. 1,971,364		
	This is made up as follows:		
	Particulars		
	MTDR Profit Receivables	777,640	1,757,156
	MSND Profit Receivables	227,089	2,010
	Dividend Receivables	966,635	3,895,046
	Total:	<u>1,971,364</u>	<u>5,654,212</u>
	Notes 5.01		
5.01	Dividend receivables : Tk. 966,635		
	This is made up as follows:		
	Particulars		
	DOREENPWR	-	359,071
	GENEXIL	-	4,634
	NIALCO	-	1,100
	PTL	-	43,000
	MHSML	-	26,000
	ACHIASF	330,878	330,878
	CONFIDCEM	-	56,175
	BEXGSUKUK	-	205,417
	MARICO	6,306	6,306
	BERGERPBL	50	50
	ORYZAAGRO	621,089	621,089
	BENGALBISC	-	34,576
	CVOPRL	-	25,000
	SJIBLPBOND	-	2,055,000
	SQURPHARMA	-	36,750
	INTRACO	-	90,000
	GP	8,313	-
	Total:	<u>966,635</u>	<u>3,895,046</u>
6.00	Investment in Money Market Instruments Tk. 65,000,000		
	Investment in Money Market Instruments (MTDR)	65,000,000	65,000,000
		<u>65,000,000</u>	<u>65,000,000</u>
	Annexure-A may kindly be seen for details of Investment in Money Market Instruments (MTDR)		

Notes	Particular	Amount in Taka	
		March 31, 2024	December 31, 2023
7.00	Cash & cash equivalents : Tk. 22,607,479		
	This is made up as follows:		
	Name of the Bank	Branch	Account Number
	Islami Bank Bangladesh PLC.	Banglamotor	20504300900000507
	Southeast Bank PLC. (Islamic Wing)		002713600000006
	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713600000007
	Southeast Bank PLC. (Islamic Wing)		002711300000002
	Total:	22,607,479	8,488,531
8.00	Accrued expenses : Tk. 1,426,417		
	This is made up as follows:		
	Particulars		
	Management Fees	1,271,357	2,644,709
	Trustee Fees	-	904
	Custodian Fees	94,073	188,760
	Dividend Purification	47,487	47,381
	Miscellaneous Expenses	13,500	13,500
	Total:	1,426,417	2,895,253
8.01	Dividend Purification : Tk. 47,487		
	Opening Balance	47,381	-
	Add: Addition during the Period	106	47,381
	Closing Balance:	47,487	47,381
9.00	Accounts payable : Tk. 44		
	This is made up as follows:		
	Particulars		
	Others Payable	-	975
	Audit Fees	-	40,000
	Payable to Investors	44	37
	Unclaimed Dividend	-	-
	Total:	44	41,012
9.01	Unclaimed Dividend		
	This is made up as follows:		
	Particulars		
	Unclaimed Dividend	-	-
10.00	Unit capital : Tk. 263,384,310		
	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	489,750	451,200
	Issuance of New Units	114,975,560	114,975,560
	Unit Surrender	(15,581,000)	(15,581,000)
	Closing Balance:	263,384,310	263,345,760
10.01	Investor in SIP: Tk. 489,750		
	Opening Balance	451,200	117,930
	Add: Addition during the period	38,550	333,270
	Closing Balance:	489,750	451,200
11.00	Unit premium reserve: Tk.2,182,487		
	This is made up as follows:		
	Particulars		
	Opening Balance	2,186,045	1,595,802
	Add/(Less):During the period	(3,558)	590,243
	Total:	2,182,487	2,186,045

Notes	Particular	Amount in Taka	
		March 31, 2024	December 31, 2023
12.00	Retained earning : Tk. -28,106,375		
	This is made up as follows:		
	Particulars		
	Opening Balance	(13,303,840)	29,039,929
	Add: Addition during the period	(14,802,535)	(15,476,920)
	Less: Dividend Paid	-	(26,866,849)
	Closing Balance:	<u>(28,106,375)</u>	<u>(13,303,840)</u>
13.00	Net Asset Value (NAV) per unit at cost price : Tk. 10.82		
	This is made up as follows:		
	Particulars		
	Total Assets at Market Price	238,886,883	255,164,230
	Add/Less: Investment diminution reserve-Unrealized gain/(Loss)	47,541,815	32,013,079
	Less: Current liabilities	(1,426,461)	(2,936,265)
	Total net asset value (NAV) at cost price	<u>285,002,237</u>	<u>284,241,044</u>
	Number of units	26,338,431	26,334,576
	Net Asset Value (NAV) per unit at cost price	<u>10.82</u>	<u>10.79</u>
14.00	Net Asset Value (NAV) per unit at market price : Tk. 9.02		
	This is made up as follows:		
	Particulars		
	Total net asset value at Cost Price	285,002,237	284,241,044
	Add/Less: Investment diminution reserve-Unrealized gain/(Loss)	(47,541,815)	(32,013,079)
	Net Asset Value (NAV) at market price	<u>237,460,422</u>	<u>252,227,965</u>
	Number of units	26,338,431	26,334,576
	Net Asset Value (NAV) per unit at market price	<u>9.02</u>	<u>9.58</u>

Capitec-IBBL Shariah Unit Fund
Notes to the Profit or Loss and Other Comprehensive Income
For the Period from January 01, 2024 to March 31, 2024

Notes	Particular	Amount in Taka	
		January 01, 2024 to March 31, 2024	January 01, 2023 to March 31, 2023

15.00 Realized gain/(loss) on sale of marketable securities : Tk. 400,471

This is made up as follows:

Particulars

Realized gain/(loss) on sale of marketable securities

Total:

Annexure-C may kindly be seen for details

400,471	729,400
400,471	729,400

16.00 Dividend income : Tk. 284,244

This is made up as follows:

Particulars

Dividend income

Total:

Annexure-D may kindly be seen for details

284,244	-511,725
284,244	511,725

17.00 Profit on deposits : Tk. 1,892,224

This is made up as follows:

Particulars

Profit on MSND

Profit on MTDR

Total:

253,811	93,474
1,638,413	1,044,790
1,892,224	1,138,264

18.00 Management fees : Tk. 1,271,357

This is made up as follows:

Particulars

Date	NAV	Fees
January 4, 2024	253,310,308.50	58,078.41
January 11, 2024	255,500,508.12	102,548.22
January 18, 2024	253,637,518.04	102,010.82
January 25, 2024	236,752,058.73	95,866.18
February 1, 2024	239,037,901.51	96,745.35
February 8, 2024	242,541,143.48	98,092.75
February 15, 2024	241,361,306.78	97,638.96
February 22, 2024	240,997,783.82	97,499.15
February 29, 2024	240,793,498.98	97,420.58
March 7, 2024	238,813,017.26	96,658.85
March 14, 2024	237,529,803.33	96,165.31
March 21, 2024	237,237,475.89	96,052.88
March 28, 2024	235,773,271.00	95,489.72
March 31, 2024	237,460,421.70	41,089.38
Total Management fees		1,271,357

1,271,357	1,368,767
1,271,357	1,368,767

19.00 Trustee fees : Tk. 90,745

This is made up as follows:

Particulars

Date	NAV	Fees
January 4, 2024	253,310,308.50	4,164.01
January 11, 2024	255,500,508.12	7,370.21
January 18, 2024	253,637,518.04	7,316.47
January 25, 2024	236,752,058.73	6,829.39
February 1, 2024	239,037,901.51	6,895.32
February 8, 2024	242,541,143.48	6,996.38
February 15, 2024	241,361,306.78	6,962.35
February 22, 2024	240,997,783.82	6,951.86
February 29, 2024	240,793,498.98	6,945.97
March 7, 2024	238,813,017.26	6,888.84
March 14, 2024	237,529,803.33	6,851.82
March 21, 2024	237,237,475.89	6,843.39
March 28, 2024	235,773,271.00	6,801.15
March 31, 2024	237,460,421.70	2,927.59
Total Trustee fees		90,745

90,745	99,377
90,745	99,377

Notes	Particular	Amount in Taka																					
		January 01, 2024 to March 31, 2024	January 01, 2023 to March 31, 2023																				
20.00	Custodian fees: Tk. 77,193																						
	This is made up as follows:																						
	Particulars	77,193	94,241																				
		77,193	94,241																				
	<table><tr><th>Date</th><th>Portfolio</th><th>MTDR</th><th>Custodian Fee</th></tr><tr><td>January 31, 2024</td><td>150,924,955.40</td><td>65,000,000.00</td><td>26,991</td></tr><tr><td>February 29, 2024</td><td>125,707,485.60</td><td>65,000,000.00</td><td>23,838</td></tr><tr><td>March 31, 2024</td><td>145,910,308.50</td><td>65,000,000.00</td><td>26,364</td></tr><tr><td colspan="3">Total Custodian fees</td><td>77,193</td></tr></table>	Date	Portfolio	MTDR	Custodian Fee	January 31, 2024	150,924,955.40	65,000,000.00	26,991	February 29, 2024	125,707,485.60	65,000,000.00	23,838	March 31, 2024	145,910,308.50	65,000,000.00	26,364	Total Custodian fees			77,193		
Date	Portfolio	MTDR	Custodian Fee																				
January 31, 2024	150,924,955.40	65,000,000.00	26,991																				
February 29, 2024	125,707,485.60	65,000,000.00	23,838																				
March 31, 2024	145,910,308.50	65,000,000.00	26,364																				
Total Custodian fees			77,193																				
21.00	Amortization of preliminary and issue expenses : Tk. 199,597																						
	This is made up as follows:																						
	Particulars																						
	Preliminary and issue expenses during the period	199,597	197,403																				
	Amortized of preliminary and issue expenses	199,597	197,403																				
22.00	BSEC Annual fees: Tk. 47,061																						
	<table><tr><td>Advanced to BSEC</td><td>188,760</td></tr><tr><td>Days during the period</td><td>91</td></tr><tr><td>BSEC Annual fees</td><td></td></tr></table>	Advanced to BSEC	188,760	Days during the period	91	BSEC Annual fees																	
Advanced to BSEC	188,760																						
Days during the period	91																						
BSEC Annual fees																							
		47,061	75,889																				
		47,061	75,889																				
23.00	Other operating expenses : Tk. 0																						
	This is made up as follows:																						
	Particulars																						
	Bidding/Subscription Fees																						
	Total:																						
24.00	Provision Against Marketable Investment: TK. -15,528,736																						
	This is made up as follows:																						
	Particulars																						
	Opening Balance	(32,013,079)	(18,838,107)																				
	Provision against Marketable Investment	(47,541,815)	(35,045,823)																				
		(15,528,736)	(16,207,716)																				
25.00	Earning per unit: Tk. -0.56																						
	This is made up as follows:																						
	Particulars																						
	Net profit during the period	(14,802,535)	(15,780,574)																				
	Number of Units	26,334,576	26,882,455																				
	Earning Per Unit	(0.56)	(0.59)																				
26.00	Non-Performing Investment																						
	This is made up as follows:																						
	Annexure-E may kindly be seen for details																						
27.00	Net Operating Cash Flow per unit: Tk 0.53																						
	This is made up as follows:																						
	Particulars																						
	Net Cash inflow/ (out flow) from operating activities	14,083,955	61,732,404																				
	Outstanding number of units	26,334,576	26,882,455																				
	Net Operating Cash Flow Per Unit (NOCFPU)	0.53	2.30																				

Asset Manager: Capitec Asset Management Limited
Capitec-IBBL Shariah Unit Fund
Portfolio Statement as at March 31, 2024

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	117,967	124.45	14,681,582	73.70	8,694,168	(5,987,414)	-40.78%	5.22%
2	BSCABLES	213,885	69.07	14,773,921	37.90	8,106,242	(6,667,680)	-45.13%	5.26%
3	DOREENPWR	384,033	66.16	25,406,797	37.30	14,324,431	(11,082,366)	-43.62%	9.04%
4	CVOPRL	50,000	191.18	9,558,903	146.40	7,320,000	(2,238,903)	-23.42%	3.40%
5	BERGERPBL	404	1,746.37	705,533	1,787.60	722,190	16,657	2.36%	0.25%
6	MARICO	1,002	2,380.99	2,385,750	2,444.90	2,449,790	64,039	2.68%	0.85%
7	ASIATICLAB	95,000	50.00	4,750,000	45.70	4,341,500	(408,500)	-8.60%	1.69%
8	SQURPHARMA	3,500	210.02	735,067	217.70	761,950	26,883	3.66%	0.26%
9	PTL	43,000	108.70	4,673,966	74.10	3,186,300	(1,487,666)	-31.83%	1.66%
10	MHSMML	130,000	35.63	4,631,277	18.80	2,444,000	(2,187,277)	-47.23%	1.65%
11	GENEXIL	8,031	82.14	659,642	60.40	485,072	(174,570)	-26.46%	0.23%
12	BSCCL	75,550	227.58	17,193,847	136.50	10,312,575	(6,881,272)	-40.02%	6.12%
13	GP	665	261.65	173,999	237.80	158,137	(15,862)	-9.12%	0.06%
14	ACHIASF	661,755	36.57	24,197,725	31.10	20,580,581	(3,617,144)	-14.95%	8.61%
15	NIALCO	90,260	49.39	4,457,916	51.80	4,675,468	217,552	4.88%	1.59%
16	BENGALBISC	69,153	157.43	10,886,424	102.50	7,088,183	(3,798,242)	-34.89%	3.87%
17	KBSEED	650,000	22.27	14,476,495	24.20	15,730,000	1,253,505	8.66%	5.15%
18	WEBCOATS	3,504	10.00	35,040	33.90	118,786	83,746	239.00%	0.01%
	Sub -Total			154,383,785		111,499,372	(42,884,413)	-27.78%	54.93%
B. Listed Bond									
19	IBBLPBOND	5,239	1,052.06	5,511,739	751.00	3,934,489	(1,577,250)	-28.62%	1.96%
20	BEXGSUKUK	37,012	96.09	3,556,525	79.00	2,923,948	(632,577)	-17.79%	1.27%
21	SJIBLPBOND	5,000	5,000.02	25,000,075	4,653.50	23,267,500	(1,732,575)	-6.93%	8.89%
	Sub-Total			34,068,339		30,125,937	(3,942,402)	-11.57%	12.12%
C. IPO Shares									
22				-		-	-		0.00%
	Sub-Total			-		-	-		12.12%
Grand Total of Capital Market Securities (Listed)				188,452,124		141,625,309	(46,826,815)	-24.85%	67.05%

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	8.57	4,285,000	(715,000)	-14.30%	1.78%
	Sub-Total			5,000,000		4,285,000	(715,000)	-14.30%	1.78%
Grand Total of Capital Market Securities (Listed & Non-Listed)				193,452,124		145,910,309	(47,541,815)	-24.58%	68.83%

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 & 22/03/2024	Islamic Finance and Investment Ltd.	10.50%	15,000,000	15,787,500	
2 & 22/03/2024	Southeast Bank PLC.(Islamic Wing)	10.50%	5,000,000	5,262,500	
3 & 15/03/2024	Mercantile Bank PLC.(Islamic Wing)	10.50%	12,000,000	12,630,000	
4 & 15/01/2024	Mutual Trust Bank PLC.(Islamic Wing)	9.25%	18,000,000	18,832,500	
5 & 31/01/2024	Mercantile Bank PLC.(Islamic Wing)	9.50%	15,000,000	15,712,500	
	Sub-Total		65,000,000	68,225,000	
B. Cash at Bank :					
A/C NO	Bank Name	Rate of Profit	Available Balance	N/A	
20504300900000507	Islami Bank Bangladesh PLC. MSND	2.20%	2,954,818		
002713600000006	Southeast Bank PLC. MSND (Islamic Wing)	6.00%	19,059,875		
002713600000007	Southeast Bank PLC. MSND (Islamic Wing)	6.00%	590,570		
002711300000002	Southeast Bank PLC. MCD (Islamic Wing)	-	2,216		
	Sub-Total		22,607,479		
Total Cash & Cash Equivalent and Investment in Securities (Not related to Capital Market):			87,607,479		
Total Investment=(I+II+III)			281,059,602		

Capitec-IBBL Shariah Unit 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	HFAML SHARIAH UNIT FUND	500,000	10.00	8.57	1.43	715,000	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, 2024 to March 31, 2024

ANNEXURE-C

SL. No	Name of the Company	No of Share	Sell Value	Cost Value	Profit/(Loss)
1	INTRACO	90,000	4,135,857	3,847,602	288,254
2	LINDEBD	380	497,284	504,507	(7,223)
3	ORYZAAGRO	1,242,178	25,312,820	25,202,406	110,414
4	RECKITT BEN	40	199,920	192,665	7,255
5	UNILEVERCL	101	212,666	210,895	1,771
Total					400,471

Capitec-IBBL Shariah Unit Fund

Dividend Income

For the Period from January 01, 2024 to March 31, 2024

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	HFAML SHARIAH	500,000	10.00	4.25%	212,500	-	212,500		
02	GP	665	10.00	125.00%	8,313	-	8,313	0.009700	81
03	GENEXIL				66	-	66	0.000100	0
04	DOREENPWR				63365.45	-	63,365	0.000400	25
Total					284,244	-	284,244		106

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 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 IBBL Shariah Unit Fund	N/A	N/A	N/A	N/A	N/A	N/A	N/A