

Financial Statements (Un-Audited)

Capitec-IBBL Shariah Unit Fund

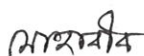
Padma Life Tower, 10th Floor(Lift-09),115, Kazi Nazrul Islam Avenue, Bangla
Motor, Dhaka-1000.


For the Period from January 01, 2024 to June 30, 2024


Capitec-IBBL Shariah Unit Fund
Statement of Financial Position (Un-Audited)
As at June 30, 2024

Particulars	Notes	Amount in Taka	
		June 30, 2024	December 31, 2023
Assets			
Marketable investment -at market price	1.00	139,222,656	167,725,524
IPO Investment	2.00	4,250,000	4,750,000
Preliminary and issue expenses	3.00	2,919,377	3,318,571
Advance deposits & pre-payments	4.00	147,115	227,392
Accounts receivable	5.00	3,442,794	5,654,212
Investment in Money Market Instruments	6.00	65,000,000	65,000,000
Cash & cash equivalents	7.00	7,979,649	8,488,531
Total Assets		222,961,591	255,164,230
Current Liabilities			
Accrued expenses	8.00	2,694,811	2,895,253
Accounts payable	9.00	63	41,012
		2,694,874	2,936,265
Capital Fund			
Unit capital	10.00	263,448,350	263,345,760
Unit premium reserve	11.00	2,172,428	2,186,045
Retained earnings	12.00	(45,354,061)	(13,303,840)
Total Capital Fund		220,266,717	252,227,965
Total Capital Fund & Liabilities		222,961,591	255,164,230
Net Asset Value (NAV)			
At cost price	13.00	10.87	10.79
At market price	14.00	8.36	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: 08 August, 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 June 30, 2024

Particulars	Notes	Amount in Taka		Amount in Taka	
		January 01, 2024 to June 30, 2024	January 01, 2023 to June 30, 2023	April 01, 2024 to June 30, 2024	April 01, 2023 to June 30, 2023
Income					
Realized gain/(loss) on sale of marketable securities	15.00	1,371,334	(9,848,987)	970,863	(10,578,387)
Dividend income	16.00	472,688	997,151	188,445	485,426
Profit on deposits	17.00	3,613,910	2,344,012	1,721,686	1,205,748
Total Income		5,457,932	(6,507,824)	2,880,994	(8,887,213)
Expenses					
Management fees	18.00	2,461,848	2,666,914	1,190,491	1,298,145
Trustee fees	19.00	175,327	192,284	84,582	92,907
Custodian fees	20.00	154,581	177,137	77,389	82,895
CDBL charges		67,222	48,991	54,453	18,019
Amortization of preliminary and issue expenses	21.00	399,194	397,000	199,597	199,597
BSEC Annual fees	22.00	94,121	152,620	47,061	76,732
Printing and publication		84,000	84,000	19,500	19,500
Bank charges and excise duty		37,514	27,534	2,904	7,069
Dividend Purification	Annexure-D	621	641	515	8
Shariah Supervisory Board Meeting Remuneration		52,800	46,200	-	46,200
Other operating expenses	23.00	5,000	3,000	5,000	3,000
Total Expenses		3,532,228	3,796,321	1,681,492	1,844,072
Profit/(Loss) before provision		1,925,704	(10,304,145)	1,199,502	(10,731,285)
Provision Against Marketable Investment	24.00	(33,975,925)	(8,186,741)	(18,447,189)	8,020,975
Net Profit/(Loss) during the Period		(32,050,221)	(18,490,886)	(17,247,687)	(2,710,310)
Earnings Per Unit	25.00	(1.22)	(0.70)	(0.65)	(0.10)

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

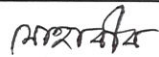
Date: 08 August, 2024

Capitec-IBBL Shariah Unit Fund
Statement of Changes in Equity (Un-Audited)
For the Period from January 01, 2024 to June 30, 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	102,590	-	-	102,590
Unit Surrender	-	-	-	-
Unit premium reserve	-	(13,617)	-	(13,617)
Unrealized Gain(Loss)	-	-	-	-
Dividend Paid	-	-	-	-
Net profit/(Loss) during the Period	-	-	(32,050,221)	(32,050,221)
Balance as on June 30, 2024	263,448,350	2,172,428	(45,354,061)	220,266,717

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

Particulars	Unit Capital	Unit Premium Reserve	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	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)
Net profit/(Loss) during the Period	-	-	(18,490,886)	(18,490,886)
Balance as on June 30, 2023	263,222,220	2,193,487	(16,317,806)	249,097,901


Chairman, Trustee


Chief Operating Officer & CCO (AMC)


Managing Director(AMC)


Member, Trustee

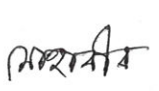

Assistant Manager-Accounts(AMC)

Place: Dhaka


Date: 08 August, 2024

Capitec-IBBL Shariah Unit Fund
Statement of Cash Flows (Un-Audited)
For the Period from January 01, 2024 to June 30, 2024


Particulars	Notes	Amount in Taka	
		June 30, 2024	June 30, 2023
Cash flow from operating activities			
Net changes in Investment -Listed Securities		(723,057)	79,609,426
Investment in non-listed/IPO securities-at fair value		(4,250,000)	-
Realized gain/(loss) on sale of marketable securities		1,371,334	(9,848,987)
Profit on Bank Deposits		3,077,049	1,534,819
Dividend Income		3,220,967	4,212,843
Payment Advance deposits & pre-payments		80,277	120,426
Operating Expenses		(3,374,425)	(3,793,234)
Net cash inflow/(outflow) by operating activities		(597,855)	71,835,293
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		102,590	209,730
Unit Premium Reserve		(13,617)	597,685
Unit Surrender		-	(5,656,000)
Dividend Paid		-	(26,866,849)
Net cash inflow/(outflow) from financing activities		88,973	(31,715,434)
Increase/(Decrease) in cash		(508,882)	7,119,859
Cash & cash equivalent at beginning of the Period		8,488,531	7,114,569
Cash & cash equivalent at end the during the Period		7,979,649	14,234,428
Net Operating Cash Flow Per Unit (NOCFPU)	27.00	(0.02)	2.73


Chairman, Trustee


Managing Director(AMC)


Member, Trustee


Chief Operating Officer & CCO (AMC)


Assistant Manager-Accounts(AMC)

Place: Dhaka

Date: 08 August, 2024

Capitec-IBBL Shariah Unit Fund

Notes to the financial statement as at June 30, 2024

Notes	Particular	Amount in Taka	
		June 30, 2024	December 31, 2023
1.00	Marketable Investment-at market price : Tk. 139,222,656		
	Investment in Securities	139,222,656	167,725,524
		139,222,656	167,725,524
	Annexure-A may kindly be seen for details of Marketable Investment		
2.00	Investment in IPO:(IPO Allotments) price: Tk. 4,250,000		
	Investment in IPO	4,250,000	4,750,000
		4,250,000	4,750,000
	Annexure-A may kindly be seen for details of Marketable Investment		
3.00	Preliminary and issue expenses : Tk. 2,919,377		
	This is made up as follows:		
	Particulars		
	Preliminary and issue expenses	3,318,571	4,119,152
	Less: Amortization during this period	(399,194)	(800,581)
	Closing Balance:	2,919,377	3,318,571
4.00	Advance deposits & pre-payments : Tk. 147,115		
	This is made up as follows:		
	Particulars		
	Advance Income TAX	38,632	38,632
	BSEC Annual Fees	94,639	188,760
	Advance Trustee Fees	13,844	-
	Total:	147,115	227,392
5.00	Accounts receivable : Tk. 3,442,794		
	This is made up as follows:		
	Particulars		
	MTDR Profit Receivables	2,296,027	1,757,156
	MSND Profit Receivables	-	2,010
	Dividend Receivables	1,146,767	3,895,046
	Total:	3,442,794	5,654,212
	Notes 5.01		
5.01	Dividend receivables : Tk. 1,146,767		
	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	168,405	205,417
	MARICO	26,346	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
	IBBLPBOND	-	-
	Total:	1,146,767	3,895,046
6.00	Investment in Money Market Instruments Tk. 65,000,000		
	Investment in Money Market Instruments (MTDR)	65,000,000	65,000,000
		65,000,000	65,000,000
	Annexure-A may kindly be seen for details of Investment in Money Market Instruments (MTDR)		

Notes	Particular	Amount in Taka	
		June 30, 2024	December 31, 2023

7.00 Cash & cash equivalents : Tk. 7,979,649

This is made up as follows:

Name of the Bank	Branch	Account Number		
Islami Bank Bangladesh PLC.	Banglamotor	20504300900000507	2,917,427	3,547,597
Southeast Bank PLC. (Islamic Wing)	Motijheel	002713600000006	4,399,811	4,386,353
Southeast Bank PLC. (Islamic Wing)		002713600000007	660,770	552,250
Southeast Bank PLC. (Islamic Wing)		002711300000002	1,641	2,331
Total:			7,979,649	8,488,531

8.00 Accrued expenses : Tk. 2,694,811

This is made up as follows:

Particulars

Management Fees	2,461,848	2,644,709
Trustee Fees	-	904
Custodian Fees	171,461	188,759
Dividend Purification	48,002	47,381
Miscellaneous Expenses	13,500	13,500
Total:	2,694,811	2,895,253

8.01 Dividend Purification : Tk. 48,002

Opening Balance	47,381	-
Add: Addition during the Period	621	47,381
Closing Balance:	48,002	47,381

9.00 Accounts payable : Tk. 63

This is made up as follows:

Particulars

Others Payable	-	975
Audit Fees	-	40,000
Payable to Investors	63	37
Unclaimed Dividend	-	-
Total:	63	41,012

9.01 Unclaimed Dividend

This is made up as follows:

Particulars

Unclaimed Dividend	-	-
	-	-

10.00 Unit capital : Tk. 263,448,350

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	553,790	451,200
Issuance of New Units	114,975,560	114,975,560
Unit Surrender	(15,581,000)	(15,581,000)
Closing Balance:	263,448,350	263,345,760

10.01 Investor in SIP: Tk. 553,790

Opening Balance	451,200	117,930
Add: Addition during the period	102,590	333,270
Closing Balance:	553,790	451,200

11.00 Unit premium reserve: Tk.2,172,428

This is made up as follows:

Particulars

Opening Balance	2,186,045	1,595,802
Add/(Less):During the period	(13,617)	590,243
Total:	2,172,428	2,186,045

Notes	Particular	Amount in Taka	
		June 30, 2024	December 31, 2023

12.00 Retained earning : Tk. -45,354,061

This is made up as follows:

Particulars

Opening Balance	(13,303,840)	29,039,929
Add: Addition during the period	(32,050,221)	(15,476,920)
Less: Dividend Paid	-	(26,866,849)
Closing Balance:	(45,354,061)	(13,303,840)

13.00 Net Asset Value (NAV) per unit at cost price : Tk. 10.87

This is made up as follows:

Particulars

Total Assets at Market Price	222,961,591	255,164,230
Add/Less: Investment diminution reserve-Unrealized gain/(Loss)	65,989,004	32,013,079
Less: Current liabilities	(2,694,874)	(2,936,265)
Total net asset value (NAV) at cost price	286,255,721	284,241,044
Number of units	26,344,835	26,334,576
Net Asset Value (NAV) per unit at cost price	10.87	10.79

14.00 Net Asset Value (NAV) per unit at market price : Tk. 8.36

This is made up as follows:

Particulars

Total net asset value at Cost Price	286,255,721	284,241,044
Add/Less: Investment diminution reserve-Unrealized gain/(Loss)	(65,989,004)	(32,013,079)
Net Asset Value (NAV) at market price	220,266,717	252,227,965
Number of units	26,344,835	26,334,576
Net Asset Value (NAV) per unit at market price	8.36	9.58

Capitec-IBBL Shariah Unit Fund
Notes to the Profit or Loss and Other Comprehensive Income
For the Period from January 01, 2024 to June 30, 2024

Notes	Particular	Amount in Taka	
		January 01, 2024 to June 30, 2024	January 01, 2023 to June 30, 2023

15.00 Realized gain/(loss) on sale of marketable securities : Tk. 1,371,334

This is made up as follows:

Particulars

Realized gain/(loss) on sale of marketable securities

Total:

Annexure-C may kindly be seen for details

1,371,334	(9,848,987)
1,371,334	(9,848,987)

16.00 Dividend income : Tk. 472,688

This is made up as follows:

Particulars

Dividend income

Total:

Annexure-D may kindly be seen for details

472,688	997,151
472,688	997,151

17.00 Profit on deposits : Tk. 3,613,910

This is made up as follows:

Particulars

Profit on MSND

Profit on MTDR

Total:

457,109	231,686
3,156,801	2,112,326
3,613,910	2,344,012

18.00 Management fees : Tk. 2,461,848

This is made up as follows:

Particulars

Date	NAV	Fees
January 4, 2024	253,310,308.50	58,237.96
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
April 4, 2024	240,905,849.24	97,463.79
April 9, 2024	240,210,129.59	69,425.86
April 18, 2024	233,677,381.62	121,736.07
April 25, 2024	229,315,699.07	93,006.04
May 2, 2024	231,334,547.62	93,782.52
May 9, 2024	231,284,557.45	93,763.29
May 16, 2024	226,259,663.28	91,830.64
May 23, 2024	220,524,505.43	89,624.81
May 30, 2024	218,919,136.30	89,007.36
June 6, 2024	218,246,069.17	88,748.49
June 13, 2024	214,301,803.73	87,231.46
June 20, 2024	217,334,739.40	88,397.98
June 27, 2024	218,990,599.62	89,034.85
June 30, 2024	220,266,716.56	38,368.14
Total Management fees		2,461,848

2,461,848	2,666,914
2,461,848	2,666,914

Notes	Particular	Amount in Taka	
		January 01, 2024 to June 30, 2024	January 01, 2023 to June 30, 2023
19.00	Trustee fees : Tk. 175,327		
	This is made up as follows:	175,327	192,284
		175,327	192,284

Particulars

Date	NAV	Fees
January 4, 2024	253,310,308.50	4,175.44
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	5,813.59
April 4, 2024	240,905,849.24	7,920.19
April 9, 2024	240,210,129.59	4,949.38
April 18, 2024	233,677,381.62	8,666.61
April 25, 2024	229,315,699.07	6,614.88
May 2, 2024	231,334,547.62	6,673.11
May 9, 2024	231,284,557.45	6,671.67
May 16, 2024	226,259,663.28	6,526.72
May 23, 2024	220,524,505.43	6,361.28
May 30, 2024	218,919,136.30	6,314.98
June 6, 2024	218,246,069.17	6,295.56
June 13, 2024	214,301,803.73	6,181.78
June 20, 2024	217,334,739.40	6,269.27
June 27, 2024	218,990,599.62	6,317.04
June 30, 2024	220,266,716.56	2,723.08
Total Trustee fees		175,327

20.00 Custodian fees: Tk. 154,581

This is made up as follows:

Particulars

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
April 30, 2024	146,636,448.10	65,000,000.00	26,455
May 31, 2024	138,249,702.50	65,000,000.00	25,406
June 30, 2024	139,222,655.70	65,000,000.00	25,528
Total Custodian fees			154,581

154,581	177,137
154,581	177,137

21.00 Amortization of preliminary and issue expenses : Tk. 399,194

This is made up as follows:

Particulars

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

399,194	397,000
399,194	397,000

22.00 BSEC Annual fees: Tk. 94,121

This is made up as follows:

Particulars

BSEC Annual fees

94,121	152,620
94,121	152,620

23.00 Other operating expenses : Tk. 5,000

This is made up as follows:

Particulars

Bidding/Subscription Fees
Total:

5,000	3,000
5,000	3,000

Notes	Particular	Amount in Taka	
		January 01, 2024 to June 30, 2024	January 01, 2023 to June 30, 2023

24.00 Provision Against Marketable Investment: TK. -33,975,925

This is made up as follows:

Particulars

Opening Balance
Provision against Marketable Investment

(32,013,079)	(18,838,107)
(65,989,004)	(27,024,848)
(33,975,925)	(8,186,741)

25.00 Earning per unit: Tk. -1.22

This is made up as follows:

Particulars

Net profit during the period
Number of Units
Earning Per Unit

(32,050,221)	(18,490,886)
26,344,835	26,322,222
(1.22)	(0.70)

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 -0.02

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)

(597,855)	71,835,293
26,344,835	26,322,222
(0.02)	2.73

Asset Manager: Capitec Asset Management Limited
Capitec-IBBL Shariah Unit Fund
Portfolio Statement as at June 30, 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	67.80	7,998,163	(6,683,419)	-45.52%	5.20%
2	BBSCABLES	213,885	69.07	14,773,921	25.50	5,454,068	(9,319,854)	-63.08%	5.23%
3	DOREENPWR	384,033	66.16	25,406,797	25.70	9,869,648	(15,537,149)	-61.15%	9.00%
4	CVOPRL	50,000	191.18	9,558,803	142.90	7,145,000	(2,413,803)	-25.25%	3.38%
5	BERGERPBL	404	1,746.37	705,533	1,844.70	745,259	39,726	5.63%	0.25%
6	MARICO	1,002	2,380.99	2,385,750	2,274.50	2,279,049	(106,701)	-4.47%	0.84%
7	SQURPHARMA	3,500	210.02	735,067	210.90	738,150	3,083	0.42%	0.26%
8	NAVANAPHAR	30,000	98.00	2,939,969	87.30	2,619,000	(320,969)	-10.92%	1.04%
9	PTL	43,000	108.70	4,673,966	71.40	3,070,200	(1,603,766)	-34.31%	1.65%
10	MHSMML	130,000	35.63	4,631,277	15.60	2,028,000	(2,603,277)	-56.21%	1.64%
11	GENEXIL	8,031	82.14	659,642	47.60	382,276	(277,367)	-42.05%	0.23%
12	ITC	320,000	49.39	15,805,990	42.40	13,568,000	(2,237,990)	-14.16%	5.60%
13	BSCPLC	75,550	227.58	17,193,847	123.50	9,330,425	(7,863,422)	-45.73%	6.09%
14	GP	665	261.65	173,999	247.70	164,721	(9,279)	-5.33%	0.06%
15	ACHIASF	661,755	36.57	24,197,725	29.30	19,389,422	(4,808,303)	-19.87%	8.57%
16	NIALCO	90,260	49.39	4,457,916	38.80	3,502,088	(955,828)	-21.44%	1.58%
17	BENGALBISC	69,153	157.43	10,886,424	89.30	6,175,363	(4,711,061)	-43.27%	3.85%
18	KBSEED	550,000	22.27	12,249,342	17.70	9,735,000	(2,514,342)	-20.53%	4.34%
19	CRAFTSMAN	2,577	10.00	25,770	35.10	90,453	64,683	251.00%	0.01%
Sub -Total				166,143,321		104,284,282	(61,859,039)	-37.23%	58.82%
B. Listed Bond									
19	IBBLPBOND	5,239	1,052.06	5,511,739	832.50	4,361,468	(1,150,272)	-20.87%	1.95%
20	BEXGSUKUK	37,012	96.09	3,556,525	75.50	2,794,406	(762,119)	-21.43%	1.26%
21	SJIBLPBOND	5,000	5,000.02	25,000,075	4,727.50	23,637,500	(1,362,575)	-5.45%	8.85%
Sub-Total				34,068,339		30,793,374	(3,274,966)	-9.61%	12.06%
C. IPO Shares									
22	TECHNODRUG	125,000	34.00	4,250,000	34.00	4,250,000	-	0.00%	1.50%
Sub-Total				4,250,000		4,250,000	-	0.00%	1.50%
Grand Total of Capital Market Securities (Listed)				204,461,660		139,327,656	(65,134,004)	-31.86%	72.39%

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	8.29	4,145,000	(855,000)	-17.10%	1.77%
Sub-Total				5,000,000		4,145,000	(855,000)	-17.10%	1.77%
Grand Total of Capital Market Securities (Listed & Non-Listed)				209,461,660		143,472,656	(65,989,004)	-31.50%	74.16%

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%	2,917,427		
00271360000006	Southeast Bank PLC. MSND (Islamic Wing)	6.00%	4,399,811		
00271360000007	Southeast Bank PLC. MSND (Islamic Wing)	6.00%	660,770		
00271130000002	Southeast Bank PLC. MCD (Islamic Wing)	-	1,641		
	Sub-Total		7,979,649		
Total Cash & Cash Equivalent and Investment in Securities (Not related to Capital Market):			72,979,649		

Total Investment=(I+II+III)

282,441,309

Capitec-IBBL Shariah Unit Fund

Valuation of Open-End Mutual Fund

As at June 30, 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 June 27, 2024	Required Provision per unit	Required Provision	Status
1	HFAML SHARIAH UNIT FUND	500,000	10.00	8.29	1.71	855,000	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 June 30, 2024

ANNEXURE-C

SL. No	Name of the Company	No of Share	Sell Value	Cost Value	Profit/(Loss)
1	ASIATICLAB	95,000	5,116,991	4,750,000	366,991
2	INTRACO	90,000	4,135,857	3,847,602	288,254
3	KBSEED	100,000	2,506,265	2,227,153	279,112
4	LINDEBD	380	497,284	504,507	(7,223)
5	NAVANAPHAR	32,000	3,645,619	3,415,934	229,685
6	ORYZAAGRO	1,242,178	25,312,820	25,202,406	110,414
7	RECKITTBEN	40	199,920	192,665	7,255
8	UNILEVERCL	101	212,666	210,895	1,771
9	WEBCOATS	3,504	130,114	35,040	95,074
Total					1,371,334

Capitec-IBBL Shariah Unit Fund

Dividend Income

For the Period from January 01, 2024 to June 30, 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=(AxBxC)	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	MARICO	1,002	10.00	200.00%	20,040		20,040	0.025700	515
04	BEXGSUKUK	37,012	100.00	4.55%	168,405		168,405		
05	GENEXIL				66	-	66	0.000100	0
06	DOREENPWR				63,365	-	63,365	0.000400	25
Total					472,688	-	472,688		621

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 30.06.2024 (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