

Financial Statements (Un-audited)

Capitec Padma P.F. Shariah Unit Fund

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

For the Period from July 01, 2024 to September 30, 2024

Capitec Padma P.F. Shariah Unit Fund

Statement of Financial Position (Un-audited)

As at September 30, 2024

Particulars	Notes	Amount in Taka	
		September 30, 2024	June 30, 2024
Assets			
Marketable investment -at market price	1.00	210,967,509	214,465,822
IPO investment	2.00	-	4,250,000
Preliminary and issue expenses	3.00	513,280	646,300
Advance deposits and pre-payments	4.00	506,307	491,148
Accounts receivable	5.00	4,008,968	4,393,551
Cash and cash equivalents	6.00	99,274,923	106,604,242
Total Assets		315,270,987	330,851,063
Capital Fund			
Unit capital	7.00	380,949,000	380,949,000
Unit premium reserve	8.00	14,500,502	14,500,502
Retained earnings	9.00	(82,133,078)	(68,399,143)
Total Capital Fund		313,316,424	327,050,359
Current Liabilities			
Accrued expenses	10.00	1,954,563	3,800,704
Accounts payable	11.00	1,906,791	3,800,704
		47,772	-
Total Capital Fund & Liabilities		315,270,987	330,851,063
Net Asset Value (NAV)			
At cost price	12.00	11.42	11.54
At market price	13.00	8.22	8.59

These Financial Statements should be read in conjunction with notes.

Chairman
Trustee, ICB

Managing Director
Capitec Asset Management Ltd. (AMC)

Member
Trustee, ICB

Chief Operating Officer & CCO
Capitec Asset Management Ltd.(AMC)

Assistant Manager-Accounts
Capitec Asset Management Ltd.(AMC)

Place: Dhaka

Date: 23 October, 2024

Capitec Padma P.F. Shariah Unit Fund


Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the Period from July 01, 2024 to September 30, 2024

Particulars	Notes	Amount in Taka	
		July 01, 2024 to September 30, 2024	July 01, 2023 to September 30, 2023
Income			
Realized gain/(loss) on sale of marketable securities	14.00	(5,479,967)	616,471
Dividend income	15.00	493,432	785,699
Profit on deposits	16.00	2,560,021	1,683,662
Total Income		(2,426,514)	3,085,832
Expenses			
Management fees	17.00	1,615,784	1,858,790
Trustee fees	18.00	123,666	148,379
Custodian fees	19.00	112,397	135,671
CDBL charges		11,291	57,916
Amortization of preliminary and issue expenses	20.00	133,020	133,020
BSEC annual fees	21.00	68,695	64,177
Printing and publication		63,000	64,500
Bank charges and excise duty		885	460
Dividend Purification	0.00	8,758	36,750
Shariah supervisory board meeting honorarium		-	52,800
Other operating expenses	22.00	-	-
Total Expenses		2,137,496	2,552,463
Profit/(Loss) before provision		(4,564,010)	533,370
Write Back of Provision/ (Provision) against marketable Investment	23.00	(9,169,925)	(906,992)
Profit/(Loss) after provision		(13,733,935)	(373,623)
Add: Other Comprehensive Income		-	-
Total Comprehensive Income Or (Loss)		(13,733,935)	(373,623)
Earnings Per Unit	24.00	(0.36)	(0.01)

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Assistant Manager-Accounts
Capitec Asset Management Ltd.(AMC)

Place: Dhaka
Date: 23 October, 2024

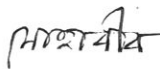
Capitec Padma P.F. Shariah Unit Fund
Statement of Changes in Equity (Un-audited)
For the Period from July 01, 2024 to September 30, 2024

Particulars	Unit Capital	Unit Premium Reserve	Unrealized Gain/(Loss)	Retained Earnings	Total Equity
Balance as on July 01, 2024	380,949,000	14,500,502	-	(68,399,143)	327,050,359
Unit Subscribed	-	-	-	-	-
Unit Surrender	-	-	-	-	-
Unrealized Gain/(Loss)	-	-	-	-	-
Dividend Paid	-	-	-	-	-
Net profit/(Loss)	-	-	-	(13,733,935)	(13,733,935)
Balance as on September 30, 2024	380,949,000	14,500,502	-	(82,133,078)	313,316,424

Capitec Padma P.F. Shariah Unit Fund
Statement of Changes in Equity (Un-audited)
For the Period from July 01, 2023 to September 30, 2023

Particulars	Unit Capital	Unit Premium Reserve	Unrealized Gain/(Loss)	Retained Earnings	Total Equity
Balance as on July 01, 2023	385,949,000	14,595,502	-	(1,414,169)	399,130,333
Unit Subscribed	-	-	-	-	-
Unit Surrender	-	-	-	-	-
Unrealized Gain/(Loss)	-	-	-	-	-
Dividend Paid	-	-	-	-	-
Net profit/(Loss)	-	-	-	(373,623)	(373,623)
Balance as on September 30, 2023	385,949,000	14,595,502	-	(1,787,792)	398,756,710

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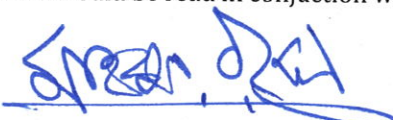
Dhaka
Date: 23 October, 2024


Capitec Padma P.F. Shariah Unit Fund
Statement of Cash Flows (Un-audited)
For the Period from July 01, 2024 to September 30, 2024

Particulars	Notes	Amount in Taka	
		July 01, 2024 to September 30, 2024	July 01, 2023 to September 30, 2023
Cash flow from operating activities			
Net changes in Investment -Listed Securities		(5,671,612)	14,112,963
Investment in non-listed/IPO securities-at fair value		4,250,000	-
Realized gain/(loss) on sale of marketable securities		(5,479,967)	616,471
Profit on deposits		2,137,535	1,105,984
Dividend Income		1,300,501	684,828
Advance deposits and pre-payments		(15,159)	(66,882)
(Increase)/Decrease in operating expenses		(3,850,617)	(4,424,363)
Net cash inflow/(outflow) by operating activities		(7,329,319)	12,029,001
Cash flow from investment activities			
		-	-
Net cash inflow/(outflow) by investment activities		-	-
Cash flow from financing activities			
Sponsor Contribution		-	-
Initial Subscription		-	-
Issuance of New Units		-	-
Unit Surrender		-	-
Unit Premium Reserve		-	-
Dividend Paid		-	-
Net cash inflow/(outflow) from financing activities		-	-
Increase/(Decrease) in cash		(7,329,319)	12,029,001
Cash & cash equivalent at beginning of the period		106,604,242	81,901,603
Cash & cash equivalent at end of the period		99,274,923	93,930,604
Net Operating Cash Flow Per Unit (NOCFPU)	26.00	(0.19)	0.32

These Financial Statements should be read in conjunction with notes.


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Capitec Asset Management Ltd.(AMC)

Dhaka
Date: 23 October, 2024

Capitec Padma P.F. Shariah Unit Fund

Notes to the financial statement
As at September 30, 2024

Note No.	Particulars	Amount in Taka	
		September 30, 2024	30 June, 2024
1.00	Marketable Investment-at market price: Tk 210,967,509		
	This is made up as follows:		
	Particulars		
	Investment in Marketable Securities	210,967,509	214,465,822
	Closing Balance:	210,967,509	214,465,822
	Annexure-A may kindly be seen for details of Marketable Investment		
2.00	IPO investment:(IPO Allotments) price: Tk 0		
	This is made up as follows:		
	Particulars		
	Investment in IPO	-	4,250,000
	Closing Balance	-	4,250,000
	Annexure-A may kindly be seen for details of Investment in IPO		
3.00	Preliminary and issue expenses : Tk 513,280		
	This is made up as follows:		
	Particulars		
	Opening balance	646,300	1,175,486
	Less: Amortization during this period	(133,020)	(529,186)
	Closing Balance	513,280	646,300
4.00	Advance deposits and pre-payments : Tk 506,307		
	This is made up as follows:		
	Particulars		
	Advance Income TAX	136,959	136,959
	Advance BSEC Annual Fees	248,085	316,780
	Advance Trustee Fees	121,263	37,409
	Closing Balance:	506,307	491,148
5.00	Accounts Receivable : Tk 4,008,968		
	This is made up as follows:		
	Particulars		
	MTDR Profit Receivables	2,397,667	2,218,635
	MSND Profit Receivables	243,454	-
	Dividend Receivables	1,367,847	2,174,916
	Closing Balance:	4,008,968	4,393,551
	Note: 5.01		
5.01	Dividend Receivables: Tk 1,367,847		
	This is made up as follows:		
	Particulars		
	MARICO	129,150	16,640
	CONFIDCEM	134,488	-
	IBBLPBOND	-	482,112
	BEXGSUKUK	-	399,376
	ORYZAAGRO	1,104,209	1,104,209
	ACHIASF	-	172,579
	Closing Balance:	1,367,847	2,174,916

Capitec Padma P.F. Shariah Unit Fund

Notes to the financial statement

As at 30 September, 2024

Note No.	Particulars	Amount in Taka	
		30 September, 2024	30 June, 2024

6.00 Cash and cash equivalents : Tk 99,274,923

This is made up as follows:

Particulars

Name of the Bank	Branch	Account Number	Amount	Amount
Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001191	7,700,198	27,427,854
Southeast Bank PLC. (Islamic Wing)		002713100001192	223,708	223,938
Southeast Bank PLC. (Islamic Wing)		002713100001193	1,304,054	23,905,373
Southeast Bank PLC. (Islamic Wing)		002711100007516	46,963	47,078
Cash at Money Market Instruments		Annexure - A	90,000,000	55,000,000
Closing Balance:			99,274,923	106,604,242

7.00 Unit capital : Tk 380,949,000

This is made up as follows:

Particulars

Sponsor Contribution	Note: 07.01	1,000,000	1,000,000
Initial Subscription		90,000,000	90,000,000
Issuance of New Units		294,949,000	294,949,000
Unit Surrender		(5,000,000)	(5,000,000)
Closing Balance:		380,949,000	380,949,000

7.01 Sponsor contribution: Tk 1,000,000

This is made up as follows:

Particulars

Sponsor contribution (Initial)	1,000,000	1,000,000
Unit Surrender	-	-
Closing Balance:	1,000,000	1,000,000

8.00 Unit premium reserve : Tk 14,500,502

This is made up as follows:

Particulars

Opening balance	14,500,502	14,500,502
Unit premium during this period	-	-
Closing Balance:	14,500,502	14,500,502

9.00 Retained earnings : Tk -82,133,078

This is made up as follows:

Particulars

Opening Balance	(68,399,143)	(1,414,169)
Less: Dividend Paid	-	-
Add: Addition during this period	(13,733,935)	(66,984,974)
Closing Balance:	(82,133,078)	(68,399,143)

10.00 Accrued Expenses : Tk 1,906,791

This is made up as follows:

Particulars

Custodian Fees	108,546	227,252
Management Fees	1,615,784	3,399,749
Trustee Fees	-	-
Audit Fees	40,000	40,000
Dividend Purification	128,961	120,203
Miscellaneous Expenses	13,500	13,500
Closing Balance:	1,906,791	3,800,704

Note: 10.01

Capitec Padma P.F. Shariah Unit Fund

Notes to the financial statement

As at 30 September, 2024

Note No.	Particulars	Amount in Taka	
		30 September, 2024	30 June, 2024
10.01	Dividend Purification : Tk 128,961		
	This is made up as follows:		
	Particulars		
	Opening balance	120,203	124,926
	Add: Addition during this period	8,758	87,877
	Less: Use during the Period	-	(92,600)
	Closing Balance	128,961	120,203
11.00	Accounts Payable : Tk 47,772		
	This is made up as follows:		
	Particulars		
	Others Payable	47,772	-
	Unclaimed Dividend	-	-
	Closing Balance:	47,772	-
11.01	Unclaimed Dividend: Tk 0		
	This is made up as follows:		
	Particulars		
	Total:	-	-
12.00	Net Asset Value (NAV) per unit at cost price : Tk 11.42		
	This is made up as follows:		
	Particulars		
	Total Assets at Market Price	315,270,987	330,851,063
	Add/Less: Investment diminution reserve-Unrealized gain/(Loss)	121,552,259	112,382,334
	Less: Current liabilities	(1,954,563)	(3,800,704)
	Total net asset value (NAV) at cost	434,868,683	439,432,693
	Outstanding number of units	38,094,900	38,094,900
		11.42	11.54
13.00	Net Asset Value (NAV) per unit at market price : Tk 8.22		
	This is made up as follows:		
	Particulars		
	Total net asset value at Cost Price	434,868,683	439,432,693
	Add/Less: Investment diminution reserve-Unrealized gain/(Loss)	(121,552,259)	(112,382,334)
	Net Asset Value (NAV) at market Price	313,316,424	327,050,359
	Outstanding number of units	38,094,900	38,094,900
	Net Asset Value (NAV) per unit at market price	8.22	8.59

Capitec Padma P.F. Shariah Unit Fund
Notes to the Profit or Loss and Other Comprehensive Income
For the Period from July 01, 2024 to September 30, 2024

Note No.	Particulars	Amount in Taka	
		July 01, 2024 to September 30, 2024	July 01, 2023 to September 30, 2023

14.00 Realized gain/(loss) on sale of marketable securities : Tk -5,479,967

This is made up as follows:

Particulars

Realized gain/(loss) on sale of marketable securities	(5,479,967)	616,471
Closing Balance	(5,479,967)	616,471

Annexure-C may kindly be seen for details of realized gain/(loss) on sale of marketable securities.

15.00 Dividend Income: Tk 493,432

This is made up as follows:

Particulars

Dividend Income	493,432	785,699
Closing Balance	493,432	785,699

Annexure-D may kindly be seen for details of dividend income.

16.00 Profit on deposits : Tk 2,560,021

This is made up as follows:

Particulars

Profit on MSND (Bank Accounts)	243,454	322,714
Profit on MTDR	2,316,567	1,360,948
Closing Balance:	2,560,021	1,683,662

17.00 Management fees : Tk 1,615,784

This is made up as follows:

Particulars

Date	NAV	Fees	
4-Jul-24	333,676,755.35	71,485.18	
11-Jul-24	331,355,990.48	124,429.61	
18-Jul-24	325,160,254.31	122,642.38	
25-Jul-24	326,171,665.13	122,934.13	
1-Aug-24	319,935,363.37	121,135.20	
8-Aug-24	339,664,270.55	126,826.23	
15-Aug-24	333,660,916.43	125,094.50	
22-Aug-24	322,590,635.15	121,901.14	
29-Aug-24	326,442,638.90	123,012.30	
5-Sep-24	325,782,707.81	122,821.93	
12-Sep-24	326,241,064.68	122,954.15	
19-Sep-24	326,146,696.53	122,926.93	
26-Sep-24	314,237,630.09	119,491.62	
30-Sep-24	313,316,425.86	68,129.08	
Total Management fees		1,615,784	1,858,790

18.00 Trustee fees : Tk 123,666

Date	NAV	Fees	
4-Jul-24	333,676,755.35	5,500.17	
11-Jul-24	331,355,990.48	9,558.35	
18-Jul-24	325,160,254.31	9,379.62	
25-Jul-24	326,171,665.13	9,408.80	
1-Aug-24	319,935,363.37	9,228.90	
8-Aug-24	339,664,270.55	9,798.01	
15-Aug-24	333,660,916.43	9,624.83	
22-Aug-24	322,590,635.15	9,305.50	
29-Aug-24	326,442,638.90	9,416.61	
5-Sep-24	325,782,707.81	9,397.58	
12-Sep-24	326,241,064.68	9,410.80	
19-Sep-24	326,146,696.53	9,408.08	
26-Sep-24	314,237,630.09	9,064.55	
30-Sep-24	313,322,828.43	5,164.66	
Total Trustee fees		123,666.00	148,379

123,666	148,379
123,666	148,379

Capitec Padma P.F. Shariah Unit Fund
Notes to the Profit or Loss and Other Comprehensive Income
For the Period from July 01, 2024 to September 30, 2024

Note No.	Particulars	Amount in Taka	
		July 01, 2024 to September 30, 2024	July 01, 2023 to September 30, 2023
19.00	Custodian fees : Tk 112,397	112,397	135,671
		112,397	135,671

Date	Portfolio	MTDR	Fees
31-Jul-24	205,496,992	90,000,000	36,937
31-Aug-24	219,545,307	90,000,000	38,693
30-Sep-24	204,132,009	90,000,000	36,767
Total Custodian fees			112,397

20.00 Amortization of Preliminary and Issue Expenses : Tk 133,020

This is made up as follows:

Particulars

Preliminary and Issue Expenses during the period	133,020	133,020
Amortization of Preliminary and Issue Expenses	133,020	133,020

21.00 BSEC Annual fees : Tk 68,695

This is made up as follows:

Particulars

BSEC Annual fees	68,695	528,290
	68,695	528,290

22.00 Other operating expenses : Tk 0

This is made up as follows:

Particulars

Bidding/Subscription Fees	-	-
Closing Balance:	-	-

23.00 Write Back of Provision/ (Provision) against marketable Investment : Tk -9,169,925

This is made up as follows:

Particulars

Opening Balance	(112,382,334)	(33,469,012)
Unrealized Gain/(Loss)	(121,552,259)	(34,376,004)
Write Back of Provision/ (Provision) against marketable Investment	(9,169,925)	(906,992)

24.00 Earnings Per Unit: Tk -0.36

This is made up as follows:

Particulars

Net profit for the period	(13,733,935)	(373,623)
Outstanding number of units	38,094,900	38,094,900
Earnings Per Unit	(0.36)	(0.01)

25.00 Non-Performing Investment: Tk 0.00

This is made up as follows:

Particulars

Non-Performing Investment	-	-
	-	-

Annexure-E may kindly be seen for details of Non-Performing Investment

26.00 Net Operating Cash Flow per unit: Tk -0.19

This is made up as follows:

Particulars

Net Cash flow/ out flow from operating Activities	(7,329,319)	12,029,001
Outstanding number of units	38,094,900	38,094,900
Net Operating Cash Flow Per Unit (NOCFPU)	(0.19)	0.32


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Asset Manager: Capitec Asset Management Limited

Capitec Padma P.F. Shariah Unit Fund

Portfolio Statement as at 30 September, 2024

I. Investment in Capital Market Securities (Listed)

Annexure - A

[Figure in Bangladeshi Taka]

SL	Investment in Stocks/Securities		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
	Sector	A. Share of Listed Companies								
1	Cement	CONFIDCEM	134,488	130.21	17,511,612	59.10	7,948,241	(9,563,371)	-54.61%	4.06%
2	Engineering	SINGERBD	160,000	193.12	30,898,778	134.90	21,584,000	(9,314,778)	-30.15%	7.16%
3		NIALCO	465,000	53.45	24,854,698	41.10	19,111,500	(5,743,198)	-23.11%	5.76%
4	Food & Allied	BENGALBISC	89,535	130.10	11,648,456	63.60	5,694,426	(5,954,030)	-51.11%	2.70%
5	Fuel & Power	DOREENPWR	558,714	70.08	39,157,436	21.20	11,844,737	(27,312,700)	-69.75%	9.07%
6		UPGDCL	62,925	252.15	15,866,523	134.30	8,450,828	(7,415,696)	-46.74%	3.67%
7		CVOPRL	65,000	188.52	12,254,007	131.40	8,541,000	(3,713,007)	-30.30%	2.84%
8	IT Sector	BDCOM	116,000	42.41	4,919,053	23.50	2,726,000	(2,193,053)	-44.58%	1.14%
9		GENEXIL	201,040	72.84	14,644,321	37.40	7,518,896	(7,125,425)	-48.66%	3.39%
10		ITC	270,000	53.33	14,398,683	37.00	9,990,000	(4,408,683)	-30.62%	3.33%
11	Miscellaneous	BERGERPBL	2,583	1,839.39	4,751,157	1,778.40	4,593,607	(157,550)	-3.32%	1.10%
12		KBSEED	600,000	23.22	13,934,422	14.00	8,400,000	(5,534,422)	-39.72%	3.23%
13	Pharmaceuticals & Chemicals	MARICO	832	2,419.60	2,013,105	2,311.90	1,923,501	(89,604)	-4.45%	0.47%
14		SQURPHARMA	2,585	210.60	544,397	229.20	592,482	48,085	8.83%	0.13%
15		RENATA	20,213	1,218.73	24,634,181	700.60	14,161,228	(10,472,953)	-42.51%	5.71%
16		JHRML	111,832	85.94	9,611,004	64.00	7,157,248	(2,453,756)	-25.53%	2.23%
17		ACMELAB	75,000	91.10	6,832,247	85.30	6,397,500	(434,747)	-6.36%	1.58%
18	Telecommunication	BSCPLC	165,900	226.33	37,547,741	142.90	23,707,110	(13,840,631)	-36.86%	8.70%
19		GP	21,530	351.66	7,571,286	350.20	7,539,806	(31,480)	-0.42%	1.75%
20	Textile	PTL	43,000	108.51	4,665,857	50.60	2,175,800	(2,490,057)	-53.37%	1.08%
21		MALEKSPIN	140,000	33.59	4,702,897	28.80	4,032,000	(670,897)	-14.27%	1.09%
	Sub -Total				302,961,861		184,089,909	(118,871,952)	-39.24%	70.16%
	Sector	B. Listed Bond								
22	Corporate Bond	IBBLPBOND	6,480	1,053.01	6,823,515	770.00	4,989,600	(1,833,915)	-26.88%	1.58%
23		SJIBLPBOND	1,400	4,882.55	6,835,575	4,882.50	6,835,500	(75)	0.00%	1.58%
	Sub -Total				13,659,090		11,825,100	(1,833,990)	-13.43%	3.16%
As per BSEC Circular No. SEC/CMRRCD/2009-193/172, dated 30 June 2015 Mutual fund has separate provision method for investment in Mutual Fund. (Valuation of Mutual Fund is given in Annexure-B)										
	Sector	C. Listed Mutual Fund								
24	Mutual Fund	CAPMIBBLMF	425,000	11.53	4,898,818	8.50	3,612,500	(1,286,318)	-26.26%	1.13%
	Sub -Total				4,898,818		3,612,500	(1,286,318)	-26.26%	1.13%
	Sector	D. IPO								
25					-		-	-		0.00%
	Sub -Total				-		-	-		0.00%
Grand Total of Capital Market Securities (Listed)					321,519,768		199,527,509	(121,992,259)	-37.94%	74.46%

Capitec Padma P.F. Shariah Unit Fund
Portfolio Statement as at 30 September, 2024

II. Investment in Capital Market Securities (Non-Listed)

SL	Investment in Stocks/Securities		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
	Sector	A. Pre-IPO Placement Shares								
01	Pharmaceuticals & Chemicals	Amulet Pharmaceuticals Limited	1,040,000	10.58	11,000,000	11.00	11,440,000	440,000	4.00%	2.55%
	Sub-Total				11,000,000		11,440,000	440,000	4.00%	2.55%
Grand Total of Capital Market Securities (Non-Listed)					11,000,000		11,440,000	440,000	4.00%	2.55%
Total Investment in Capital Market Securities (Listed+Non-Listed)					332,519,768		210,967,509	(121,552,259)	-36.55%	77.01%

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	% of Total Investment
1 & 09/04/2024	Islamic Finance and Investment Ltd.	10.50%	10,000,000	10,525,000	2.32%
2 & 15/07/2024	Jamuna Bank PLC. (Islamic Wing)	11.40%	30,000,000	31,710,000	6.95%
3 & 21/08/2024	Mutual Trust Bank PLC.(Islamic Wing)	11.00%	15,000,000	15,825,000	3.47%
4 & 04/07/2024	Mercantile Bank PLC. (Islamic Wing)	11.40%	35,000,000	36,995,000	8.11%
	Sub-Total		90,000,000	95,055,000	20.84%
B. Cash at Bank :					
A/C NO	Bank Name	Rate of Profit	Available Balance	Remarks	
002713100001191	Southeast Bank PLC. MSND(Islamic Wing)	7.00%	7,700,198	N/A	
002713100001192	Southeast Bank PLC. MSND(Islamic Wing)	7.00%	223,708		
002713100001193	Southeast Bank PLC. MSND(Islamic Wing)	7.00%	1,304,054		
002711100007516	Southeast Bank PLC. Current A/C (Islamic Wing)	-	46,963		
	Sub-Total		9,274,923		
Total Cash & Cash Equivalent and Investment in Securities (Not related to Capital Market):			99,274,923		
Total Investment=(I+II+III)			431,794,691		

Capitec Padma P.F. Shariah Unit Fund

Valuation of Closed-end Mutual Fund

As at Septemebr 30, 2024

Annexure -B

As per BSEC Circular No.SEC/CMRRCD/2009-193/172, dated 30 June 2015 Mutual Fund need not to maintain any provision when the average cost price(CP) of a mutual fund is lower than or equal to 85% of the net asset value at current market price.

Sl No	Sector Name	Reason	No. of Unit	Cost Price	Cost Value	Market Price	Total Market Value	Unrealized loss	Current NAV as on 26-09-2024	85% of NAV	Unrealized loss (based on 85% of NAV)	Status
01	CAPMIBBLMF	Cost price lower than 85% of NAV	425,000	11.53	4,898,818	8.50	3,612,500	(1,286,317.78)	8.97	7.62	(1,658,405.28)	Provision Applicable

Disclosure:

CAPMIBBLMF: On the close of operation on September 26, 2024, the Fund has reported Net Asset Value (NAV) of Tk. 8.97 per unit on the basis of current market price and Tk. 11.04 per unit on the basis of cost price against face value of Tk. 10.00 whereas total Net Assets of the Fund stood at Tk. 599,426,690.71 on the basis of current market price and Tk. 738,305,002.72 on the basis of cost price after considering all assets and liabilities of the Fund.

DIRECTIVE:

A. For Closed-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 fair value (FV) i.e. $CP \leq FV$; or lower than or equal to 85% of the net asset value at current market price(NAV_{cmp}) i.e. $CP \leq NAV_{cmp} * 85\%$; which one is applicable.

Capitec Padma P.F. Shariah Unit Fund
Schedule of realized gain/(loss) on sale of marketable securities
For the Period from July 01, 2024 to September 30, 2024

Annexure-C

SL	Name of the Company	No of Share	Sell Price	Cost Price	Profit/(Loss)
01	ASIATICLAB	50,000	1,910,794	3,514,166	(1,603,372)
02	BEXGSUKUK	87,775	3,772,825	7,972,832	(4,200,007)
03	CONFIDCEM	14,900	1,046,907	1,940,121	(893,214)
04	CRAFTSMAN	2,577	91,043	25,770	65,273
05	DOREENPWR	22,000	604,068	1,541,869	(937,801)
06	IBNSINA	14,700	4,998,392	4,460,858	537,534
07	NAVANAPHAR	48,735	3,356,715	4,813,595	(1,456,880)
08	TECHNODRUG	125,000	6,657,133	4,250,000	2,407,133
09	WALTONHIL	6,160	4,298,586	3,697,220	601,366
Total					(5,479,967)

Capitec Padma P.F. Shariah Unit Fund
Dividend Income

For the Period from July 01, 2024 to September 30, 2024

Annexure-D

SL No.	Name of the Company	No of Shares	Dividend %	Dividend Amount	Tax 15%	Net Cash Dividend	DP Ratio	Purification Amount
1	GP	1,230	160.00%	19,680	-	19,680	0.0097	191
2	BERGERPBL	2,583	500.00%	129,150	-	129,150	0.0021	271
3	MARICO	832	1000.00%	83,200	-	83,200	0.0257	2,138
4	CONFIDCEM	134,488	10.00%	134,488	-	134,488	0.0170	2,286
5	BSCCL				-	126,914	0.0305	3,871
Total				366,518	-	493,432	-	8,758

Capitec Padma P.F. Shariah Unit Fund
Information on Non-Performing Investment

Annexure-E

Fund Name	Name of the Investee Company /Issuer	Amount of Investment as on 30.09.2024 (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 Padma P.F. Shariah Unit Fund	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Capitec Padma P.F. Shariah Unit Fund
Profit on MSND
For the Period from July 01, 2024 to September 30, 2024

Annexure-F

SL No.	Bank/ Institution Name	Branch	Account Number	Type	Current Rate	Amount	Remarks
01	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001191	MSND	7.00%	140,513	
02	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001192	MSND	7.00%	3,383	
03	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001193	MSND	7.00%	99,558	
Total						243,454	

Profit on MTDR
For the Period from July 01, 2024 to September 30, 2024

Annexure-G

SL No.	Bank/ Institution Name	Branch	Account Number	Type	Current Rate	Amount	Remarks
01	Islamic Finance and Investment Limited	Head office	IFIL-0009782/1112970000485	MTDR	11.50%	279,934	
02	Jamuna Bank PLC.(Islamic Wing)	Noya Bazar Islamic Br.	JBL-0018543/4301000029397	MTDR	11.40%	731,500	
03	Mutual Trust Bank PLC.(Islamic Wing)	Motijheel	MTB-9992020002795	MTDR	11.00%	329,800	
04	Mercantile Bank PLC.(Islamic Wing)	Motijheel	MBL-0009137/3410000153824	MTDR	11.40%	975,333	
Total						2,316,567	