

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 December 31, 2024

Capitec Padma P.F. Shariah Unit Fund


Statement of Financial Position (Un-audited)


As at 31 December, 2024

Particulars	Notes	Amount in Taka	
		December 31, 2024	June 30, 2024
Assets			
Marketable investment -at market price	1.00	187,548,644	214,465,822
IPO investment	2.00	-	4,250,000
Preliminary and issue expenses	3.00	380,262	646,300
Advance deposits and pre-payments	4.00	325,448	491,148
Accounts receivable	5.00	7,715,576	4,393,551
Investment in Money Market Instruments	6.00	90,000,000	55,000,000
Cash and cash equivalents	7.00	8,423,253	51,604,242
Total Assets		294,393,183	330,851,063
Owners' Equity			
Unit capital Fund	8.00	375,949,000	380,949,000
Unit premium reserve	9.00	15,795,503	14,500,502
Retained earnings	10.00	(100,902,598)	(68,399,143)
Total Owners' Equity		290,841,905	327,050,359
Liabilities			
Unclaimed Dividend	11.00	-	-
Dividend Purification Fund	12.00	206,557	120,203
Other Liabilities	13.00	3,344,721	3,680,501
Total Liabilities		3,551,278	3,800,704
Total Owners' Equity & Liabilities		294,393,183	330,851,063
Net Asset Value (NAV) Per Unit			
At cost price	14.00	11.59	11.54
At market price	15.00	7.74	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 January, 2025

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 December 31, 2024

Particulars	Notes	Amount in Taka		Amount in Taka	
		July 01, 2024 to December 31, 2024	July 01, 2023 to December 31, 2023	October 01, 2024 to December 31, 2024	October 01, 2023 to December 31, 2023
Income					
Realized gain/(loss) on sale of marketable securities	16.00	(5,479,967)	4,840,751	-	4,224,280
Dividend income	17.00	4,439,471	4,787,246	3,946,039	4,001,548
Profit on deposits	18.00	5,358,267	3,631,492	2,798,246	1,947,829
Total Income		4,317,771	13,259,489	6,744,285	10,173,657
Expenses					
Management fees	19.00	3,116,545	3,759,207	1,500,761	1,900,415
Trustee fees	20.00	235,830	300,122	112,164	151,743
Custodian fees	21.00	217,428	274,028	105,031	138,358
CDBL charges		45,524	59,936	34,233	2,020
Amortization of preliminary and issue expenses	22.00	266,039	266,039	133,019	133,019
BSEC annual fees	23.00	137,390	128,354	68,695	64,177
Advertisement and publication expenses		81,000	84,000	18,000	19,500
Bank charges and excise duty		46,325	70,817	45,440	70,358
Dividend Purification	Annexure-E	86,354	81,398	77,596	44,648
Shariah supervisory board meeting honorarium		-	52,800	-	-
Other operating expenses	24.00	-	-	-	-
Total Expenses		4,232,435	5,076,701	2,094,939	2,524,238
Profit/(Loss) before provision		85,336	8,182,788	4,649,346	7,649,419
Write Back of Provision/ (Provision) against marketable Investment	25.00	(32,588,791)	960,853	(23,418,865)	(31,601,167)
Profit/(Loss) after provision		(32,503,455)	9,143,641	(18,769,519)	(23,951,748)
Add: Other Comprehensive Income		-	-	-	-
Total Comprehensive Income Or (Loss)		(32,503,455)	9,143,641	(18,769,519)	(23,951,748)
Earnings Per Unit	26.00	(0.86)	0.24	(0.50)	(0.63)

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Managing Director
Capitec Asset Management Ltd. (AMC)



Member
Trustee, ICB



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Capitec Asset Management Ltd.(AMC)



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

Place: Dhaka
Date: 23 January, 2025

Capitec Padma P.F. Shariah Unit Fund
Statement of Changes in Equity (Un-audited)
For the Period from July 01, 2024 to December 31, 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
New Unit subscribed during the Period	-	-	-	-	-
Unit Surrendered during the Period	(5,000,000)	-	-	-	(5,000,000)
Unit premium during the Period	-	1,295,001	-	-	1,295,001
Unit discount during the Period	-	-	-	-	-
Dividend Paid	-	-	-	-	-
Net profit/(Loss) during the Period	-	-	-	(32,503,455)	(32,503,455)
Balance as on December 31, 2024	375,949,000	15,795,503	-	(100,902,598)	290,841,905


Capitec Padma P.F. Shariah Unit Fund
Statement of Changes in Equity (Un-audited)
For the Period from July 01, 2023 to December 31, 2023

Particulars	Unit Capital	Unit Premium Reserve	Unrealized Gain/(Loss)	Retained Earnings	Total Equity
Balance as on July 01, 2023	380,949,000	14,595,502	-	(1,414,169)	394,130,333
New Unit subscribed during the Period	-	-	-	-	-
Unit Surrendered during the Period	-	-	-	-	-
Unit premium during the Period	-	-	-	-	-
Unit discount during the Period	-	-	-	-	-
Dividend Paid	-	-	-	-	-
Net profit/(Loss) during the Period	-	-	-	9,143,641	9,143,641
Balance as on December 31, 2023	380,949,000	14,595,502	-	7,729,472	403,273,974

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Capitec Asset Management Ltd.(AMC)

Place: Dhaka
Date: 23 January, 2025

Capitec Padma P.F. Shariah Unit Fund
Statement of Cash Flows (Un-audited)
For the Period from July 01, 2024 to December 31, 2024

Particulars	Notes	Amount in Taka	
		July 01, 2024 to December 31, 2024	July 01, 2023 to December 31, 2023
Cash flow from operating activities			
Net changes in Investment -Listed/ non-listed/IPO Securities	28.00	(1,421,612)	33,005,949
Realized gain/(loss) on sale of marketable securities	16.00	(5,479,967)	4,840,751
Profit on Bank Deposits	29.00	3,106,263	3,097,169
Dividend income received in cash	30.00	3,369,449	1,428,362
Advance deposits and pre-payments	31.00	165,700	144,443
(Increase)/Decrease in Cash Paid to Operating Exp.	32.00	(4,215,823)	(4,726,590)
Net cash inflow/(outflow) by operating activities		(4,475,990)	37,790,084
Cash flow from investment activities			
Net changes Investment in Money Market Instruments (MTDR)		(35,000,000)	(15,000,000)
Net cash inflow/(outflow) by investment activities		(35,000,000)	(15,000,000)
Cash flow from financing activities			
Unit Surrender		(5,000,000)	-
Unit Premium Reserve		1,295,001	-
Dividend Paid		-	-
Net cash inflow/(outflow) from financing activities		(3,704,999)	-
Increase/(Decrease) in cash		(43,180,989)	22,790,084
Cash & cash equivalent at beginning of the period		51,604,242	16,901,603
Cash & cash equivalent at end of the period		8,423,253	39,691,687
Net Operating Cash Flow Per Unit (NOCFPU)	33.00	(0.12)	0.99

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

Place: Dhaka
Date: 23 January, 2025

Capitec Padma P.F. Shariah Unit Fund

Notes to the financial statement

As at 31 December, 2024

Note No.	Particulars	Amount in Taka			
		December 31, 2024	30 June, 2024		
1.00	Marketable Investment-at market price: Tk 187,548,644				
	This is made up as follows:				
	Particulars				
	Investments in Listed Securities	176,108,644	203,025,822		
	Investment in Non-Listed securities	11,440,000	11,440,000		
	Closing Balance:	187,548,644	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 380,262				
	This is made up as follows:				
	Particulars				
	Opening balance	646,300	1,175,486		
	Less: Amortization during this period	(266,038)	(529,186)		
	Closing Balance	380,262	646,300		
4.00	Advance deposits and pre-payments : Tk 325,448				
	This is made up as follows:				
	Particulars				
	Advance Income TAX	136,959	136,959		
	Advance BSEC Annual Fees	179,390	316,780		
	Advance Trustee Fees	9,099	37,409		
	Closing Balance:	325,448	491,148		
5.00	Accounts Receivable : Tk 7,715,576				
	This is made up as follows:				
	Particulars				
	MTDR Profit Receivables	4,470,639	2,218,635		
	MSND Profit Receivables	-	-		
	Dividend Receivables	3,244,938	2,174,916		
	Closing Balance:	7,715,576	4,393,551		
6.00	Investment in Money Market Instruments				
	This is made up as follows:				
	Particulars				
	Investment in Money Market Instruments (MTDR)	90,000,000	55,000,000		
		90,000,000	55,000,000		
	Annexure-A may kindly be seen for details of Investment in Money Market Instruments (MTDR)				
7.00	Cash and cash equivalents : Tk 8,423,253				
	This is made up as follows:				
	Particulars				
	Name of the Bank	Branch	Account Number	Amount	Amount
	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001191	4,366,472	27,427,854
	Southeast Bank PLC. (Islamic Wing)		002713100001192	526,764	223,938
	Southeast Bank PLC. (Islamic Wing)		002713100001193	3,483,400	23,905,373
	Southeast Bank PLC. (Islamic Wing)		002711100007516	46,618	47,078
	Closing Balance:			8,423,253	51,604,242

Capitec Padma P.F. Shariah Unit Fund

Notes to the financial statement

As at 31 December, 2024

Note No.	Particulars	Amount in Taka	
		December 31, 2024	30 June, 2024
8.00	Unit capital : Tk 375,949,000		
	This is made up as follows:		
	Particulars		
	Opening balance as at 01 July 2024	380,949,000	380,949,000
	Add: New subscription of 0 units of Tk. 10 each	-	-
	Less: Surrendered of 500,000 units of Tk. 10 each	(5,000,000)	-
	Closing balance as at 31 December 2024	375,949,000	380,949,000
	Details of Unit Holding Position as on Reporting Date (%)		
	Particulars	Number of Units	% of Units
	Sponsor	100,000	0.27%
	Institution	37,482,900	99.70%
	Individual	12,000	0.03%
	Total	37,594,900	100.00%
9.00	Unit premium reserve : Tk 15,795,503		
	This is made up as follows:		
	Particulars		
	Opening balance as at 01 July 2024	14,500,502	14,500,502
	Add: Unit premium during the year	1,295,001	-
	Less: Unit discount during the year	-	-
	Closing balance as at 31 December 2024	15,795,503	14,500,502
10.00	Retained earnings : Tk -100,902,598		
	This is made up as follows:		
	Particulars		
	Opening Balance	(68,399,143)	(1,414,169)
	Less: Dividend Paid	-	-
	Add: Addition during this period	(32,503,455)	(66,984,974)
	Closing Balance:	(100,902,598)	(68,399,143)
11.00	Unclaimed Dividend : Tk 0		
	This is made up as follows:		
	Particulars		
	Unclaimed Dividend	-	-
	Closing Balance:	-	-
12.00	Dividend Purification Fund : Tk 206,557		
	This is made up as follows:		
	Particulars		
	Opening balance	120,203	124,926
	Add: Addition during this period	86,354	87,877
	Less: Use during the Period	-	(92,600)
	Closing Balance	206,557	120,203

Annexure-E

Capitec Padma P.F. Shariah Unit Fund

Notes to the financial statement
As at 31 December, 2024

Note No.	Particulars	Amount in Taka	
		December 31, 2024	30 June, 2024
13.00	Other Liabilities : Tk 3,344,721		
	This is made up as follows:		
	Particulars		
	Management Fees	3,116,545	3,399,749
	Trustee Fees	-	-
	Custodian Fees	213,576	227,252
	Audit Fees	-	40,000
	Advertisement and publication	12,000	13,500
	Others Payable (TDS)	2,600	-
	Closing Balance:	3,344,721	3,680,501
14.00	Net Asset Value (NAV) per unit at cost price : Tk 11.59		
	This is made up as follows:		
	Particulars		
	Total Assets at Market Price	294,393,183	330,851,063
	Add/Less: Investment diminution reserve-Unrealized gain/(Loss)	144,971,125	112,382,334
	Less: Total Liabilities	(3,551,278)	(3,800,704)
	Total net asset value (NAV) at cost	435,813,030	439,432,693
	Outstanding number of units	37,594,900	38,094,900
		11.59	11.54
15.00	Net Asset Value (NAV) per unit at market price : Tk 7.74		
	This is made up as follows:		
	Particulars		
	Total net asset value at Cost Price	435,813,030	439,432,693
	Add/Less: Investment diminution reserve-Unrealized gain/(Loss)	(144,971,125)	(112,382,334)
	Net Asset Value (NAV) at market Price	290,841,906	327,050,359
	Outstanding number of units	37,594,900	38,094,900
	Net Asset Value (NAV) per unit at market price	7.74	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 December 31, 2024

Note No.	Particulars	Amount in Taka	
		July 01, 2024 to December 31, 2024	July 01, 2023 to December 31, 2023
26.00	Earnings Per Unit: Tk -0.86		
	This is made up as follows:		
	Particulars		
	Net profit for the period	(32,503,455)	9,143,641
	Outstanding number of units	37,594,900	38,094,900
	Earnings Per Unit	(0.86)	0.24
27.00	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		
28.00	Net changes in Investment -Listed/ non-listed/IPO Securities		
	Net Investments in securities Current preiod Cost	(332,519,768)	(312,198,441)
	Net Investments in securities Last Year Cost	331,098,156	345,204,390
		28.01 (1,421,612)	33,005,949
28.01	Net changes in Investment Breakup:		
	Sale of Securities during the preiod (at Cost)	Annexure-D 32,216,431	77,566,008
	Less: Purchase of Securities during the preiod (Total Cost Value)	Annexure- C (33,638,043)	(44,560,059)
	Net changes in Investment -Listed/ non-listed/IPO Securities	(1,421,612)	33,005,949
29.00	Profit on Bank Deposits		
	Profit Income on Bank Deposits	5,358,267	3,631,492
	Add: Previous year Profit Receivable on MSND & MTDR	2,218,635	2,266,764
	Less: Current preiod Profit Receivable on MSND & MTDR	(4,470,639)	(2,801,087)
		3,106,263	3,097,169
30.00	Dividend income received in cash		
	Dividend Income from Investment in Securities	4,439,471	4,787,246
	Add: Previous year Dividend Receivable	2,174,916	718,600
	Less: Current preiod Dividend Receivable	(3,244,938)	(4,077,484)
		3,369,449	1,428,362
31.00	Advance, deposit and prepayments:		
	Advance deposits & pre-payments Lsat Year	491,148	407,664
	Less: Advance deposits & pre-payments Current preiod	(325,448)	(263,221)
		165,700	144,443
32.00	Cash Paid to Operating Exp.		
	Operating Expenses	(4,232,435)	(5,076,701)
	Less: Amotization	266,039	266,039
	Less: Opening Total Liabilities	(3,800,704)	(4,170,163)
	Add: Closing Total Liabilities	3,551,278	4,254,234
		(4,215,823)	(4,726,590)
33.00	Net Operating Cash Flow per unit: Tk -0.12		
	Net Cash flow/ out flow from operating Activities	(4,475,990)	37,790,084
	Outstanding number of units	37,594,900	38,094,900
	Net Operating Cash Flow Per Unit (NOCFPU)	(0.12)	0.99
34.00	Events after the reporting Period		

The Board of Trustees in its meeting held on 23 January, 2025 approved the 2nd Quarter Unaudited financial statements of the Fund for the Period ended 31 December 2024 and authorized the same for issue.



Chairman
Trustee, ICB



Managing Director
Capitec Asset Management Ltd. (AMC)



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Capitec Asset Management Ltd.(AMC)

Asset Manager: Capitec Asset Management Limited
Capitec Padma P.F. Shariah Unit Fund
 Portfolio Statement as at 31 December, 2024

I. Investment in Capital Market Securities (Listed)

SL	Investment in Stocks/Securities(Sectorwise)-Trading Code	No. of Shares/Unit	Average Cost Price	Cost Value	Market Price	Market Value	Appreciation (or Diminution) in the Market Value/ Fair Value of Investments	Figure in Bangladeshi Taka	
								% Change (In term of Cost)	% of Total Investment
	A. Share of Listed Companies								
1	Cement	134,488	130.21	17,511,612	56.70	7,625,470	(9,886,142)	-56.45%	4.06%
2	Engineering	160,000	193.12	30,898,778	113.20	18,112,000	(12,786,778)	-41.38%	7.17%
3		465,000	53.45	24,854,698	25.30	11,764,500	(13,090,198)	-52.67%	5.77%
4	Food & Allied	89,535	130.10	11,648,456	69.80	6,249,543	(5,398,913)	-46.35%	2.70%
5	Fuel & Power	558,714	70.08	39,157,436	23.90	13,353,265	(25,804,172)	-65.90%	9.09%
6		62,925	252.15	15,866,523	123.60	7,777,530	(8,088,993)	-50.98%	3.68%
7		65,000	188.52	12,254,007	103.50	6,727,500	(5,526,507)	-45.10%	2.84%
8	IT Sector	121,800	40.39	4,919,053	23.10	2,813,580	(2,105,473)	-42.80%	1.14%
9		201,040	72.84	14,644,321	29.10	5,850,264	(8,794,057)	-60.05%	3.40%
10		270,000	53.33	14,398,683	35.70	9,639,000	(4,759,683)	-33.06%	3.34%
11	Miscellaneous	2,583	1,839.39	4,751,157	1,822.90	4,708,551	(42,606)	-0.90%	1.10%
12		600,000	23.22	13,934,422	10.10	6,060,000	(7,874,422)	-56.51%	3.23%
13		832	2,419.60	2,013,105	2,282.80	1,899,290	(113,815)	-5.65%	0.47%
14		2,585	210.60	544,397	217.70	562,755	18,358	3.37%	0.13%
15	Pharmaceuticals & Chemicals	20,213	1,218.73	24,634,181	635.10	12,837,276	(11,796,904)	-47.89%	5.72%
16		111,832	85.94	9,611,004	51.20	5,725,798	(3,885,206)	-40.42%	2.23%
17		75,000	91.10	6,832,247	75.10	5,632,500	(1,199,747)	-17.56%	1.59%
18	Telecommunication	165,900	226.33	37,547,741	126.10	20,919,990	(16,627,751)	-44.28%	8.71%
19		21,530	351.66	7,571,286	323.10	6,956,343	(614,943)	-8.12%	1.76%
20	Textile	47,300	98.64	4,665,857	46.90	2,218,370	(2,447,487)	-52.46%	1.08%
21		140,000	33.59	4,702,897	24.90	3,486,000	(1,216,897)	-25.88%	1.09%
	Sub - Total			302,961,861		160,919,524	(142,042,337)	-46.88%	70.30%
	B. Listed Bond								
22	Corporate Bond	6,480	1,053.01	6,823,515	781.50	5,064,120	(1,759,395)	-25.78%	1.58%
23		1,400	4,882.55	6,835,575	4,500.00	6,300,000	(535,575)	-7.84%	1.59%
	Sub - Total			13,659,090		11,364,120	(2,294,970)	-16.80%	3.17%
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)									
	C. Listed Mutual Fund								
24	Mutual Fund	425,000	11.53	4,898,818	9.00	3,825,000	(1,073,818)	-21.92%	1.14%
	Sub - Total			4,898,818		3,825,000	(1,073,818)	-21.92%	1.14%
	D. IPO								
	Sub - Total								
	Grand Total of Capital Market Securities (Listed)			321,519,768		176,108,644	(145,411,125)	-45.23%	74.61%

Capitec Padma P.F. Shariah Unit Fund
Portfolio Statement as at 31 December, 2024

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

SL	Investment in Stocks/Securities		No. of Shares/Unit	Average 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		187,548,644	(144,971,125)	-43.60%	77.16%

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

A. Term Deposit:

SL & Date	Bank/Non-Bank Name	Investment Value	Rate of Profit	Maturity Value	% of Total Investment
1 & 15/07/2024	Jamuna Bank PLC. (Islamic Wing)	30,000,000	11.40%	31,710,000	6.96%
2 & 21/08/2024	Mutual Trust Bank PLC.(Islamic Wing)	15,000,000	11.00%	15,825,000	3.48%
3 & 09/10/2024	Islamic Finance and Investment Ltd.	10,000,000	11.50%	10,575,000	2.32%
4 & 04/07/2024	Mercantile Bank PLC. (Islamic Wing)	35,000,000	11.40%	36,995,000	8.12%
	Sub-Total	90,000,000		95,105,000	20.88%

B. Cash at Bank:

A/C NO	Bank Name	Available Balance	Rate of Profit	Remarks
002713100001191	Southeast Bank PLC. MSND(Islamic Wing)	4,366,472	7.00%	
002713100001192	Southeast Bank PLC. MSND(Islamic Wing)	526,764	7.00%	
002713100001193	Southeast Bank PLC. MSND(Islamic Wing)	3,483,400	7.00%	
002711100007516	Southeast Bank PLC. Current A/C (Islamic Wing)	46,618	-	
	Sub-Total	8,423,253		
Total Cash & Cash Equivalent and Investment in Securities (Not related to Capital Market):		98,423,253		
Total Investment=(I+II+III)		430,943,022		

Capitec Padma P.F. Shariah Unit Fund
Valuation of Closed-end Mutual Fund

As at 31 December, 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.

SI No	Sector Name	Reason	No. of Unit	Cost Price	Cost Value	Market Price	Total Market Value	Unrealized loss	Current NAV as on 26-12-2024	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	9.00	3,825,000	(1,073,817.78)	8.44	7.17	(1,849,867.78)	Provision Applicable

Disclosure:

CAPMIBBLMF:On the close of operation on December 26, 2024, the Fund has reported Net Asset Value (NAV) of Tk. 8.44 per unit on the basis of current market price and Tk. 11.21 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. 564,281,281.24 on the basis of current market price and Tk. 749,105,944.64 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. $CP < FV$; or lower than or equal to 85% of the net asset value at current market price(NAV_{cmp}) i.e. $CP < NAV_{cmp} * 85\%$; which one is applicable.

Capitec Padma P.F. Shariah Unit Fund

For the period from 01 July 2024 to 31 December 2024

Investment in Securities

							Annexure- C
S.L	Company Name (Trading Code)	Number of Shares	Avarage Cost Value Per Share	Total Cost Value Amount	Market Price	Market Value	Appreciation (or Diminution) in the Market Value/ Fair Value of Investments
1	ACMELAB	75,000	91.10	6,832,247	75.10	5,632,500	(1,199,747)
2	GP	20,300	350.21	7,109,246	323.10	6,558,930	(550,316)
3	IBNSINA	14,700	303.46	4,460,858	286.80	4,215,960	(244,898)
4	MALEKSPIN	140,000	33.59	4,702,897	24.90	3,486,000	(1,216,897)
5	SJIBLPBOND	1,400	4,882.55	6,835,575	4,500.00	6,300,000	(535,575)
6	WALTONHIL	6,160	600.20	3,697,220	487.50	3,003,000	(694,220)
Total				33,638,043		29,196,390	(4,441,653)

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 December 31, 2024

Annexure-D

SL	Name of the Company	No of Share	Avarage Sell Price per Share	Sell Value	Avarage Cost Price per Share	Cost Price	Profit/(Loss)
01	ASIATICLAB	50,000	38.22	1,910,794	70.28	3,514,166	(1,603,372)
02	BEXGSUKUK	87,775	42.98	3,772,825	90.83	7,972,832	(4,200,007)
03	CONFIDCEM	14,900	70.26	1,046,907	130.21	1,940,121	(893,214)
04	CRAFTSMAN	2,577	35.33	91,043	10.00	25,770	65,273
05	DOREENPWR	22,000	27.46	604,068	70.08	1,541,869	(937,801)
06	IBNSINA	14,700	340.03	4,998,392	303.46	4,460,858	537,534
07	NAVANAPHAR	48,735	68.88	3,356,715	98.77	4,813,595	(1,456,880)
08	TECHNODRUG	125,000	53.26	6,657,133	34.00	4,250,000	2,407,133
09	WALTONHIL	6,160	697.82	4,298,586	600.20	3,697,220	601,366
Total				26,736,463		32,216,431	(5,479,967)

Capitec Padma P.F. Shariah Unit Fund
Dividend Income
For the Period from July 01, 2024 to December 31, 2024

Annexure-E

SL No.	Name of the Company	No of Shares	Record Date	Face Value	Dividend %	Dividend Amount	Tax 15%	Net Cash Dividend	DP Ratio	Purification Amount
1	GP	1,230	August 13, 2024	10	160.00%	19,680	-	19,680	0.0097	191
2	BERGERPBL	2,583	August 18, 2024	10	500.00%	129,150	-	129,150	0.0021	271
3	MARICO	832	August 29, 2024	10	1000.00%	83,200	-	83,200	0.0257	2,138
4	CONFIDCEM	134,488	September 30, 2024	10	10.00%	134,488	-	134,488	0.0170	2,286
5	RENATA	20,213	October 21, 2024	10	92.00%	185,960	-	185,960	0.0114	2,120
6	CVOPRL	65,000	October 31, 2024	10	10.00%	65,000	-	65,000	0.0038	247
7	BSCPLC	165,900	November 4, 2024	10	40.00%	663,600	-	663,600	0.0511	33,910
8	ITC	270,000	November 14, 2024	10	11.00%	297,000	-	297,000	0.0186	5,524
9	BDCOM	116,000	November 17, 2024	10	5.00%	58,000	-	58,000	0.0496	2,877
10	NIALCO	465,000	November 17, 2024	10	6.00%	279,000	-	279,000	0.0115	3,209
11	MARICO	832	November 18, 2024	10	450.00%	37,440	-	37,440	0.0257	962
12	MALEKSPIN	140,000	November 18, 2024	10	10.00%	140,000	-	140,000	0.0086	1,203
13	UPGDCL	62,925	November 18, 2024	10	60.00%	377,550	-	377,550	0.0500	18,878
14	PTL	43,000	November 19, 2024	10	5.00%	21,500	-	21,500	0.0645	1,387
15	DOREENPWR	558,714	November 20, 2024	10	10.00%	558,714	-	558,714	0.0004	223
16	ACMELAB	75,000	November 20, 2024	10	35.00%	262,500	-	262,500	0.0002	46
17	GENEXIL	201,040	November 20, 2024	10	3.00%	60,312	-	60,312	0.0001	6
18	BENGALBISC	89,535	November 21, 2024	10	10.00%	89,535	-	89,535	0.0007	63
19	SQURPHARMA	2,585	November 21, 2024	10	110.00%	28,435	-	28,435	0.0408	1,160
20	JHRML	111,832	November 26, 2024	10	10.00%	111,832	-	111,832	0.0517	5,782
21	KBSEED	600,000	December 8, 2024	10	1.00%	60,000	-	60,000	-	-
22	SJIBLPBOND	1,400	December 30, 2024	5,000	9.28%	649,600	-	649,600	-	-
23	CONFIDCEM					62	-	62	0.0170	1
24	BSCCL					126,914	-	126,914	0.0305	3,871
Total						4,439,471	-	4,439,471	-	86,354

Dividend Receivables
As at 31 December, 2024

Particulars	Amount in Taka	
	December 31, 2024	30 June, 2024
RENATA	185,960	-
CVOPRL	65,000	-
ITC	297,000	-
BDCOM	58,000	-
NIALCO	279,000	-
MALEKSPIN	140,000	-
UPGDCL	377,550	-
PTL	21,500	-
DOREENPWR	558,714	-
ACMELAB	262,500	-
GENEXIL	60,312	-
BENGALBISC	89,535	-
SQURPHARMA	28,435	-
JHRML	111,832	-
KBSEED	60,000	-
SJIBLPBOND	649,600	-
MARICO	-	16,640
IBBLPBOND	-	482,112
BEXGSUKUK	-	399,376
ORYZAAGRO	-	1,104,209
ACHIASF	-	172,579
Closing Balance:	3,244,938	2,174,916

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

Annexure-F

Fund Name	Name of the Investee Company /Issuer	Amount of Investment as on 31.12.2024 (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 December 31, 2024

Annexure-G

SL No.	Bank/ Institution Name	Branch	Account Number	Type	Current Rate	Amount	Remarks
01	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001191	MSND	7.00%	301,042	
02	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001192	MSND	7.00%	11,631	
03	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001193	MSND	7.00%	131,055	
Total						443,728	

Profit on MTDR

For the Period from July 01, 2024 to December 31, 2024

Annexure-H

SL No.	Bank/ Institution Name	Branch	Account Number	Face Value	Type	Current Rate	Amount	Remarks
01	Islamic Finance and Investment Limited	Head office	1112970000485	10,000,000	MTDR	11.50%	408,421	
02	Jamuna Bank PLC.(Islamic Wing)	Noya Bazar Islamic Br.	4301000029397	30,000,000	MTDR	11.40%	1,714,244	
03	Mutual Trust Bank PLC.(Islamic Wing)	Gulshan	9992020002795	15,000,000	MTDR	11.00%	796,875	
04	Mercantile Bank PLC.(Islamic Wing)	Motijheel	3410000153824	35,000,000	MTDR	11.40%	1,995,000	
Total				90,000,000			4,914,540	

Annexure-I

MTDR profit receivable

SL No.	Bank/ Institution Name	Branch	Account Number	Face Value	Type	Current Rate	Amount	Days
01	Islamic Finance and Investment Limited	Head office	1112970000485	10,000,000	MTDR	11.50%	265,139	83.00
02	Jamuna Bank PLC.(Islamic Wing)	Noya Bazar Islamic Br.	4301000029397	30,000,000	MTDR	11.40%	1,605,500	169.00
03	Mutual Trust Bank PLC.(Islamic Wing)	Gulshan	9992020002795	15,000,000	MTDR	11.00%	605,000	132.00
04	Mercantile Bank PLC.(Islamic Wing)	Motijheel	3410000153824	35,000,000	MTDR	11.40%	1,995,000	180.00
Total				90,000,000			4,470,639	

**Capitec Padma P.F. Shariah Unit Fund
Management fees**

For the Period from July 01, 2024 to December 31, 2024

Date	NAV	Annexure-J
		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
3-Oct-24	308,935,014.18	117,962.02
9-Oct-24	307,865,929.63	100,845.97
17-Oct-24	300,776,902.41	132,124.25
24-Oct-24	294,712,770.57	113,859.45
31-Oct-24	292,879,544.67	113,330.64
7-Nov-24	293,916,522.32	113,629.77
14-Nov-24	295,025,576.07	113,949.69
21-Nov-24	293,188,544.21	113,419.77
28-Nov-24	298,959,873.75	115,084.58
5-Dec-24	297,576,799.34	114,685.62
12-Dec-24	294,242,712.32	113,723.86
19-Dec-24	292,819,882.17	113,313.43
26-Dec-24	289,757,741.35	112,430.12
31-Dec-24	290,841,906.12	80,530.61
Total Management fees		3,116,545

Capitec Padma P.F. Shariah Unit Fund

Trustee fees

For the Period from July 01, 2024 to December 31, 2024

Date	Weekly Avarage NAV	Annexure-K
		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
3-Oct-24	308,935,014.18	8,911.59
9-Oct-24	307,865,929.63	7,612.07
17-Oct-24	300,776,902.41	9,915.72
24-Oct-24	294,712,770.57	8,501.33
31-Oct-24	292,879,544.67	8,448.45
7-Nov-24	293,916,522.32	8,478.36
14-Nov-24	295,025,576.07	8,510.35
21-Nov-24	293,188,544.21	8,457.36
28-Nov-24	298,959,873.75	8,623.84
5-Dec-24	297,576,799.34	8,583.95
12-Dec-24	294,242,712.32	8,487.77
19-Dec-24	292,819,882.17	8,446.73
26-Dec-24	289,757,741.35	8,358.40
31-Dec-24	290,841,906.12	5,992.62
Total Trustee fees		235,830.00

Capitec Padma P.F. Shariah Unit Fund
Custodian fees
For the Period from July 01, 2024 to December 31, 2024

			Annexure-L
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
31-Oct-24	190,102,126	90,000,000	35,013
30-Nov-24	192,799,309	90,000,000	35,350
31-Dec-24	187,346,974	90,000,000	34,668
Total Custodian fees			217,428