

Financial Statements

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 01 July, 2025 to 31 December, 2025

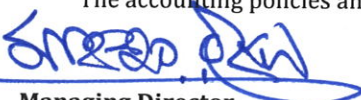
Capitec Padma P.F. Shariah Unit Fund

Statement of Financial Position

As at 31 December, 2025

Particulars	Notes	Amount in BDT	
		31 December, 2025	30 June, 2025
ASSETS			
Non Current Assets			
Preliminary and issue expenses	1.00	-	118,561
Total Non Current Assets		-	118,561
Current Assets			
Marketable investment -at market price	2.00	159,922,644	180,936,409
Advance deposits and pre-payments	3.00	140,646	291,330
Accounts receivable	4.00	9,995,146	4,618,255
Investment in Money Market Instruments	5.00	100,000,000	90,000,000
Cash and cash equivalents	6.00	2,271,973	8,834,724
Total Current Assets		272,330,409	284,680,718
TOTAL ASSETS		272,330,409	284,799,279
EQUITY AND LIABILITIES			
Unit holder Equity			
Unit capital Fund	7.00	349,237,500	375,949,000
Unit premium reserve	8.00	22,346,936	15,795,503
Retained earnings	9.00	(102,712,660)	(110,273,965)
Total Unit holder Equity		268,871,776	281,470,538
CURRENT LIABILITIES			
Unclaimed Dividend	10.00	-	-
Dividend Purification Fund	11.00	341,889	216,978
Other Liabilities	12.00	3,116,744	3,111,763
Total Current Liabilities		3,458,633	3,328,741
Total Unit holder Equity & Liabilities		272,330,409	284,799,279
Net Asset Value (NAV) Per Unit			
At cost price	13.00	11.93	11.65
At market price	14.00	7.70	7.49

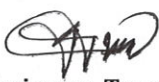
The accounting policies and other notes from an integral part of the Financial Statements.


Managing Director
 Capitec Asset Management Ltd. (AMC)


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


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

Place: Dhaka, Bangladesh.
 Dated: 26 January, 2026


Chairman, Trustee
 Investment Corporation of Bangladesh


Member Secretary, Trustee
 Investment Corporation of Bangladesh



Capitec Padma P.F. Shariah Unit Fund

Statement of Profit or Loss and Other Comprehensive Income
For the Period from 01 July, 2025 to 31 December, 2025

Particulars	Notes	Amount in BDT		Amount in BDT	
		01 July 2025 to 31 December 2025	01 July 2024 to 31 December 2024	01 October 2025 to 31 December 2025	01 October 2024 to 31 December 2024
Income					
Realized gain/(loss) on sale of marketable securities	15.00	(8,274,549)	(5,479,967)	(10,267,982)	-
Dividend income	16.00	5,592,648	4,439,471	4,701,786	3,946,039
Profit on deposits	17.00	5,493,079	5,358,267	2,792,658	2,798,246
Total Income		2,811,178	4,317,771	(2,773,538)	6,744,285
Expenses					
Management fees	18.00	2,902,079	3,116,545	1,406,297	1,500,761
Trustee fees	19.00	214,384	235,830	102,718	112,164
Custodian fees	20.00	203,119	217,428	97,324	105,031
CDBL charges		42,896	45,524	33,741	34,233
Amortization of preliminary and issue expenses	21.00	118,561	266,039	-	133,019
BSEC annual fees	22.00	143,772	137,390	71,886	68,695
Advertisement and publication expenses		76,500	81,000	10,500	18,000
Bank charges and excise duty		96,565	46,325	53,030	45,440
Dividend Purification	Annexure-E	124,911	86,354	121,046	77,596
Shariah supervisory board meeting honorarium		33,335	-	-	-
Other operating expenses	23.00	-	-	-	-
Total Expenses		3,956,122	4,232,435	1,896,542	2,094,939
Profit/(Loss) before provision		(1,144,944)	85,336	(4,670,080)	4,649,346
Provision/ (Provision) against marketable Investment	24.00	8,706,249	(32,588,791)	(2,716,418)	(23,418,865)
Profit/(Loss) after provision		7,561,305	(32,503,455)	(7,386,498)	(18,769,519)
Add: Other Comprehensive Income		-	-	-	-
Total Comprehensive Income Or (Loss)		7,561,305	(32,503,455)	(7,386,498)	(18,769,519)
Earnings Per Unit	25.00	0.22	(0.86)	(0.21)	(0.50)

The accounting policies and other notes form an integral part of the Financial Statements.



Managing Director
Capitec Asset Management Ltd. (AMC)



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



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

Place: Dhaka, Bangladesh.
Dated: 26 January, 2026



Chairman, Trustee
Investment Corporation of Bangladesh



Member Secretary, Trustee
Investment Corporation of Bangladesh



Capitec Padma P.F. Shariah Unit Fund

Statement of Changes in Equity
For the Period from 01 July, 2025 to 31 December, 2025

Particulars	Unit Capital	Unit Premium Reserve	Unrealized Gain/(Loss)	Retained Earnings	Total Equity
Balance as on July 01, 2025	375,949,000	15,795,503	-	(110,273,965)	281,470,538
New Unit subscribed during the Period	-	-	-	-	-
Unit Surrendered during the Period	(26,711,500)	-	-	-	(26,711,500)
Unit premium during the Period	-	6,551,433	-	-	6,551,433
Unit discount during the Period	-	-	-	-	-
Dividend Paid	-	-	-	-	-
Net profit/(Loss) during the Period	-	-	-	7,561,305	7,561,305
Balance as on December 31, 2025	349,237,500	22,346,936	-	(102,712,660)	268,871,776

Capitec Padma P.F. Shariah Unit Fund

Statement of Changes in Equity
For the Period from 01 July, 2024 to 31 December, 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

The accounting policies and other notes from an integral part of the Financial Statements.



Managing Director
Capitec Asset Management Ltd. (AMC)



Chairman, Trustee
Investment Corporation of Bangladesh



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



Member Secretary, Trustee
Investment Corporation of Bangladesh



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

Place: Dhaka, Bangladesh.

Dated: 26 January, 2026



Capitec Padma P.F. Shariah Unit Fund


Statement of Cash Flows

For the Period from 01 July, 2025 to 31 December, 2025

Particulars	Notes	Amount in BDT	
		01 July 2025 to 31 December 2025	01 July 2024 to 31 December 2024
A. Cash flows from operating activities			
Net changes in Investment -Listed/ non-listed/IPO Securities	27.00	29,720,014	(1,421,612)
Realized gain/(loss) on sale of marketable securities	15.00	(8,274,549)	(5,479,967)
Profit on Bank Deposits	28.00	5,531,995	3,106,263
Dividend income received in cash	29.00	1,674,110	3,369,449
Receivable from Broker		(1,497,269)	-
Advance deposits and pre-payments	30.00	150,684	165,700
(Increase)/Decrease in Cash Paid to Operating Exp.	31.00	(3,707,669)	(4,215,823)
Net cash inflows operating activities		23,597,316	(4,475,990)
B. Cash flows from investing activities			
Net changes in cash follows from Investing activities		(10,000,000)	(35,000,000)
Net Cash flows from investing activities		(10,000,000)	(35,000,000)
C. Cash flows from financing activities			
Unit Surrender		(26,711,500)	(5,000,000)
Unit Premium Reserve		6,551,433	1,295,001
Dividend Paid		-	-
Net cash inflows from financing activities		(20,160,067)	(3,704,999)
Net change in cash and cash equivalents (A+B+C)		(6,562,751)	(43,180,989)
Cash & cash equivalent at beginning of the Period		8,834,724	51,604,242
Cash & cash equivalent at end of the Period		2,271,973	8,423,253
Net Operating Cash Flow Per Unit (NOCFPU)	32.00	0.68	(0.12)

The accounting policies and other notes from an integral part of the Financial Statements.


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Chairman, Trustee
 Investment Corporation of Bangladesh


Chief Operating Officer & CCO
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Sr. Assistant Manager-Accounts
 Capitec Asset Management Ltd. (AMC)

Place: Dhaka, Bangladesh.
 Dated: 26 January, 2026



Capitec Padma P.F. Shariah Unit Fund

Notes to the financial statement

As at 31 December, 2025

Note No.	Particulars	Amount in BDT																																		
		31 December, 2025	30 June, 2025																																	
1.00	Preliminary and issue expenses : Tk 0 The break-up of the above is as follows:																																			
	Opening balance	118,561	646,300																																	
	Less: Amortization during this Period	(118,561)	(527,739)																																	
	Closing Balance	-	118,561																																	
2.00	Marketable Investment-at market price: Tk 159,922,644 The break-up of the above is as follows:																																			
	Investments in Listed Securities	155,522,644	172,136,409																																	
	Investment in Non-Listed securities	4,400,000	8,800,000																																	
	Closing Balance:	159,922,644	180,936,409																																	
	Details in Annexure-A																																			
3.00	Advance deposits and pre-payments : Tk 140,646 The break-up of the above is as follows:																																			
	Advance BSEC Annual Fees	140,646	284,418																																	
	Advance Trustee Fees	-	6,912																																	
	Closing Balance:	140,646	291,330																																	
4.00	Accounts Receivable : Tk 9,995,146 The break-up of the above is as follows:																																			
	MTDR Profit Receivables	4,356,787	4,395,703																																	
	Receivable from Broker	1,497,269	-																																	
	Dividend Receivables	4,141,090	222,552																																	
	Closing Balance:	9,995,146	4,618,255																																	
		Annexure-I																																		
		Annexure-E																																		
5.00	Investment in Money Market Instruments The break-up of the above is as follows:																																			
	Investment in Money Market Instruments (MTDR)	100,000,000	90,000,000																																	
	Closing Balance:	100,000,000	90,000,000																																	
	Details in Annexure-A																																			
6.00	Cash and cash equivalents : Tk 2,271,973 The break-up of the above is as follows:																																			
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Name of the Bank</th> <th style="text-align: center;">Purpose of Account</th> <th style="text-align: center;">Branch</th> <th style="text-align: center;">Account Number</th> <th style="text-align: center;">Amount</th> <th style="text-align: center;">Amount</th> </tr> </thead> <tbody> <tr> <td>Southeast Bank PLC. (Islamic Wing)</td> <td>Operational transaction</td> <td rowspan="4" style="text-align: center;">Motijheel</td> <td>002713100001191</td> <td style="text-align: right;">332,290</td> <td style="text-align: right;">5,729,284</td> </tr> <tr> <td>Southeast Bank PLC. (Islamic Wing)</td> <td>Unit subscription & surrender</td> <td>002713100001192</td> <td style="text-align: right;">92,452</td> <td style="text-align: right;">544,727</td> </tr> <tr> <td>Southeast Bank PLC. (Islamic Wing)</td> <td>Trading transaction</td> <td>002713100001193</td> <td style="text-align: right;">1,799,993</td> <td style="text-align: right;">2,512,440</td> </tr> <tr> <td>Southeast Bank PLC. (Islamic Wing)</td> <td>Dividend Distribution</td> <td>002711100007516</td> <td style="text-align: right;">47,238</td> <td style="text-align: right;">48,273</td> </tr> <tr> <td colspan="4">Closing Balance:</td> <td style="text-align: right;">2,271,973</td> <td style="text-align: right;">8,834,724</td> </tr> </tbody> </table>	Name of the Bank	Purpose of Account	Branch	Account Number	Amount	Amount	Southeast Bank PLC. (Islamic Wing)	Operational transaction	Motijheel	002713100001191	332,290	5,729,284	Southeast Bank PLC. (Islamic Wing)	Unit subscription & surrender	002713100001192	92,452	544,727	Southeast Bank PLC. (Islamic Wing)	Trading transaction	002713100001193	1,799,993	2,512,440	Southeast Bank PLC. (Islamic Wing)	Dividend Distribution	002711100007516	47,238	48,273	Closing Balance:				2,271,973	8,834,724		
Name of the Bank	Purpose of Account	Branch	Account Number	Amount	Amount																															
Southeast Bank PLC. (Islamic Wing)	Operational transaction	Motijheel	002713100001191	332,290	5,729,284																															
Southeast Bank PLC. (Islamic Wing)	Unit subscription & surrender		002713100001192	92,452	544,727																															
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Closing Balance:				2,271,973	8,834,724																															



Capitec Padma P.F. Shariah Unit Fund

Notes to the financial statement

As at 31 December, 2025

Note No.	Particulars	Amount in BDT	
		31 December, 2025	30 June, 2025
7.00	Unit capital : Tk 349,237,500 The break-up of the above is as follows: Opening balance as at 01 July 2025 Add: New subscription of 0 units of Tk. 10 each Less: Surrendered of 0 units of Tk. 10 each Closing balance as at 31 December, 2025	349,237,500	375,949,000
		375,949,000	380,949,000
		-	-
		(26,711,500)	(5,000,000)
		349,237,500	375,949,000
	Details of Unit Holding Position as on Reporting Date (%)		
	Particulars	Number of Units	% of Units
	Sponsor	100,000	0.27%
	Institution	34,811,750	99.70%
	Individual	12,000	0.03%
	Total	34,923,750	100.00%
8.00	Unit premium reserve : Tk 22,346,936 The break-up of the above is as follows: Opening balance as at 01 July 2025 Add: Unit premium during the Period Less: Unit discount during the Period Closing balance as at 31 December, 2025	22,346,936	15,795,503
		15,795,503	14,500,502
		6,551,433	1,295,001
		-	-
		22,346,936	15,795,503
9.00	Retained earnings : Tk -102,712,660 The break-up of the above is as follows: Opening Balance Less: Dividend Paid Less: Prior Period adjustment Add: Net profit during this Period Closing balance as at 31 December, 2025	(102,712,660)	(110,273,965)
		(110,273,965)	(68,399,143)
		-	-
		-	(136,959)
		7,561,305	(41,737,863)
		(102,712,660)	(110,273,965)
10.00	Unclaimed Dividend : Tk 0 The break-up of the above is as follows: Unclaimed Dividend Closing balance as at 31 December, 2025	-	-
		-	-
		-	-
11.00	Dividend Purification Fund : Tk 341,889 The break-up of the above is as follows: Opening balance Add: Addition during this Period Less: Use during the Period Closing balance as at 31 December, 2025	341,889	216,978
		216,978	120,203
	Annexure-E	124,911	96,775
		-	-
		341,889	216,978
12.00	Other Liabilities : Tk 3,116,744 The break-up of the above is as follows: Management Fees Trustee Fees Custodian Fees Audit Fees Advertisement and publication Others Payable (TDS) Closing balance as at 31 December, 2025	3,116,744	3,111,763
		2,902,079	2,858,081
		3,281	-
		203,119	202,282
		-	40,000
		4,500	10,500
		3,765	900
		3,116,744	3,111,763



Capitec Padma P.F. Shariah Unit Fund

Notes to the financial statement
As at 31 December, 2025

Note No.	Particulars	Amount in BDT	
		31 December, 2025	30 June, 2025
13.00	Net Asset Value (NAV) per unit at cost price : Tk 11.93		
	The break-up of the above is as follows:		
	Total Assets at Market Price	272,330,409	284,799,279
	Add/Less: Investment diminution reserve-Unrealized gain/(Loss)	147,780,598	156,486,847
	Less: Total Liabilities	(3,458,633)	(3,328,741)
	Total net asset value (NAV) at cost	416,652,374	437,957,384
	Outstanding number of units	34,923,750	37,594,900
		11.93	11.65
14.00	Net Asset Value (NAV) per unit at market price : Tk 7.70		
	The break-up of the above is as follows:		
	Total net asset value at Cost Price	416,652,374	437,957,384
	Add/Less: Investment diminution reserve-Unrealized gain/(Loss)	(147,780,598)	(156,486,847)
	Net Asset Value (NAV) at market Price	268,871,776	281,470,538
	Outstanding number of units	34,923,750	37,594,900
	Net Asset Value (NAV) per unit at market price	7.70	7.49



Note No.	Particulars	Amount in BDT	
		01 July 2025 to 31 December 2025	01 July 2024 to 31 December 2024
15.00	Realized gain/(loss) on sale of marketable securities : Tk -8,274,549 The break-up of the above is as follows:		
	Realized gain/(loss) on sale of marketable securities	(8,274,549)	(5,479,967)
	Closing Balance	(8,274,549)	(5,479,967)
	Details in Annexure-D		
16.00	Dividend Income: Tk 5,592,648 The break-up of the above is as follows:		
	Dividend Income	5,592,648	4,439,471
	Closing Balance	5,592,648	4,439,471
	Details in Annexure-E		
17.00	Profit on deposits : Tk 5,493,079 The break-up of the above is as follows:		
	Profit on MSND (Bank Accounts)	Annexure-G 408,742	443,728
	Profit on MTDR	Annexure-H 5,084,337	4,914,540
	Closing Balance:	5,493,079	5,358,267
18.00	Management fees : Tk 2,902,079 The break-up of the above is as follows:		
	Management fees	2,902,079	3,116,545
	Details in Annexure-J	2,902,079	3,116,545
19.00	Trustee fees : Tk 214,384 The break-up of the above is as follows:		
	Trustee fees	214,384	235,830
	Details in Annexure-K	214,384	235,830
20.00	Custodian fees : Tk 203,119 The break-up of the above is as follows:		
	Custodian fees	203,119	217,428
	Details in Annexure-L	203,119	217,428
21.00	Amortization of Preliminary and Issue Expenses : Tk 118,561 The break-up of the above is as follows:		
	Preliminary and Issue Expenses during the Period	118,561	266,039
	Amortization of Preliminary and Issue Expenses	118,561	266,039
22.00	BSEC Annual fees : Tk 143,772 The break-up of the above is as follows:		
	BSEC Annual fees	143,772	137,390
		143,772	137,390
23.00	Other operating expenses : Tk 0 The break-up of the above is as follows:		
	Bidding/Subscription Fees	-	-
	Closing Balance:	-	-



Note No.	Particulars	Amount in BDT	
		01 July 2025 to 31 December 2025	01 July 2024 to 31 December 2024
24.00	Provision against marketable Investment : Tk 8,706,249		
	The break-up of the above is as follows:		
	Opening Balance	(156,486,847)	(112,382,334)
	Unrealized Gain/(Loss)	(147,780,598)	(144,971,125)
	Provision/ (Provision) against marketable Investment	8,706,249	(32,588,791)
25.00	Earnings Per Unit: Tk 0.22		
	The break-up of the above is as follows:		
	Net profit for the Period	7,561,305	(32,503,455)
	Outstanding number of units	34,923,750	37,594,900
	Earnings Per Unit	0.22	(0.86)
	*This represents an increase compared to the prior period, mainly due to Write Back of Provision from portfolio investments.		
26.00	Non-Performing Investment: Tk 0.00		
	The break-up of the above is as follows:		
	Non-Performing Investment	-	-
	Details in Annexure-F	-	-
27.00	Net changes in Investment: Tk. 29,720,014		
	Net Investments in securities Current Period Cost	(307,703,242)	(332,519,768)
	Net Investments in securities Last Year Cost	337,423,256	331,098,156
	Net changes in Investment	29,720,014	(1,421,612)
27.01	Net changes in Investment: Tk. 29,720,014		
	Sale of Securities during the Period (at Cost) Annexure-D	46,153,603	32,216,431
	Less: Purchase of Securities during the Period Annexure- C	(16,433,590)	(33,638,043)
	(Total Cost Value)	29,720,014	(1,421,612)
28.00	Profit on Bank Deposits: Tk. 5,531,995		
	Profit Income on Bank Deposits	5,493,079	5,358,267
	Add: Previous year Profit Receivable on MSND& MTDR	4,395,703	2,218,635
	Less: Current Period Profit Receivable on MSND & MTDR	(4,356,787)	(4,470,639)
		5,531,995	3,106,263
29.00	Dividend income received in cash: Tk. 1,674,110		
	Dividend Income from Investment in Securities	5,592,648	4,439,471
	Add: Previous year Dividend Receivable	222,552	2,174,916
	Less: Current Period Dividend Receivable	(4,141,090)	(3,244,938)
		1,674,110	3,369,449
30.00	Advance, deposit and prepayments: Tk. 150,684		
	Advance deposits & pre-payments Last Year	291,330	491,148
	Less: Advance deposits & pre-payments Current Period	(140,646)	(325,448)
		150,684	165,700
31.00	Cash Paid to Operating Exp.: Tk. -3,707,669		
	Operating Expenses	(3,956,122)	(4,232,435)
	Less: Amortization	118,561	266,039
	Less: Opening Total Liabilities	(3,328,741)	(3,800,704)
	Add: Closing Total Liabilities	3,458,633	3,551,278
		(3,707,669)	(4,215,823)



Note No.	Particulars	Amount in BDT	
		01 July 2025 to 31 December 2025	01 July 2024 to 31 December 2024
32.00	Net Operating Cash Flow per unit: Tk 0.68		
	Net Cash flow/ out flow from operating Activities	23,597,316	(4,475,990)
	Outstanding number of units	34,923,750	37,594,900
	Net Operating Cash Flow Per Unit (NOCFPU)	0.68	(0.12)

33.00 Events after the reporting Period

The Board of Trustees in its meeting held on 26 January, 2026 approved the 2nd Quarter Un-audited financial statements of the Fund for the Period ended December 31, 2025 and authorized the same for issue.



Managing Director
Capitec Asset Management Ltd. (AMC)



Chairman, Trustee
Investment Corporation of Bangladesh



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



Member Secretary, Trustee
Investment Corporation of Bangladesh



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



Asset Manager: Capitec Asset Management Limited
Capitec Padma P.F. Shariah Unit Fund
 Portfolio Statement as at 31 December, 2025

I. Investment in Capital Market Securities (Listed)											Annexure - A
											[Figure in Bangladeshi Taka]
Sl. No	Investment in Stocks/Securities(Sector wise)- 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	% Change (In term of Cost)	% of Total Investment	% of Total Investment in Sactor wise	
	Sector	A. Share of Listed Companies									
1	Cement	CONFIDCEM	134,488	130.21	17,511,612	49.20	6,616,810	(10,894,802)	-62.21%	4.27%	4.27%
2	Engineering	NIALCO	465,000	53.45	24,854,698	22.10	10,276,500	(14,578,198)	-58.65%	6.06%	13.60%
3		SINGERBD	160,000	193.12	30,898,778	84.50	13,520,000	(17,378,778)	-56.24%	7.54%	
4	Food & Allied	BENGALBISC	60,535	130.10	7,875,571	56.30	3,408,121	(4,467,451)	-56.73%	1.92%	3.07%
5		OLYMPIC	28,000	168.09	4,706,470	137.40	3,847,200	(859,270)	-18.26%	1.15%	
6	Fuel & Power	DOREENPWR	350,000	70.08	24,529,728	27.80	9,730,000	(14,799,728)	-60.33%	5.98%	9.85%
7		UPGDCL	62,925	252.15	15,866,523	116.10	7,305,593	(8,560,931)	-53.96%	3.87%	
8	IT Sector	BDCOM	127,890	38.46	4,919,053	25.60	3,273,984	(1,645,069)	-33.44%	1.20%	8.28%
9		GENEXIL	201,040	72.84	14,644,321	26.90	5,407,976	(9,236,345)	-63.07%	3.57%	
10		ITC	270,000	53.33	14,398,683	38.40	10,368,000	(4,030,683)	-27.99%	3.51%	
11	Miscellaneous	BERGERPBL	2,583	1,839.39	4,751,157	1,384.60	3,576,422	(1,174,735)	-24.73%	1.16%	4.56%
12		KBSEED	600,000	23.22	13,934,422	6.60	3,960,000	(9,974,422)	-71.58%	3.40%	
13	'Pharmaceuticals & Chemicals	ACMELAB	75,000	91.10	6,832,247	70.90	5,317,500	(1,514,747)	-22.17%	1.67%	10.64%
14		JHRML	111,832	85.94	9,611,004	41.90	4,685,761	(4,925,244)	-51.25%	2.34%	
15		MARICO	832	2,419.60	2,013,105	2,673.50	2,224,352	211,247	10.49%	0.49%	
16		RENATA	20,213	1,218.73	24,634,181	391.80	7,919,453	(16,714,727)	-67.85%	6.01%	
17		SQURPHARMA	2,585	210.60	544,397	198.60	513,381	(31,016)	-5.70%	0.13%	
18	Telecommunication	BSCPLC	165,900	226.33	37,547,741	126.60	21,002,940	(16,544,801)	-44.06%	9.16%	11.01%
19		GP	21,530	351.66	7,571,286	257.90	5,552,587	(2,018,699)	-26.66%	1.85%	
20	Textile	PTL	47,300	98.64	4,665,857	50.90	2,407,570	(2,258,287)	-48.40%	1.14%	1.14%
	Sub -Total				272,310,834		130,914,149	(141,396,686)	-51.92%	66.42%	66.42%
	Sector	B. Listed Bond									
21	Corporate Bond	IBBLPBOND	6,480	1,053.01	6,823,515	615.00	3,985,200	(2,838,315)	-41.60%	1.66%	4.75%
22		SJIBLPBOND	2,726	4,647.86	12,670,075	6,545.00	17,841,670	5,171,595	40.82%	3.09%	
	Sub -Total				19,493,590		21,826,870	2,333,280	11.97%	4.75%	4.75%
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									
23	Mutual Fund	CAPMIBBLMF	425,000	11.53	4,898,818	6.55	2,781,625	(2,117,193)	-43.22%	1.19%	1.19%
	Sub -Total				4,898,818		2,781,625	(2,117,193)	-43.22%	1.19%	1.19%
		D. IPO									
24		-	-	-	-	-	-	-	-	0.00%	0.00%
	Sub -Total				-		-	-	-	0.00%	0.00%
Grand Total of Capital Market Securities (Listed)					296,703,242		155,522,644	(141,180,598)	-47.58%	72.37%	72.37%



Capitec Padma P.F. Shariah Unit Fund
Portfolio Statement as at 31 December, 2025

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	% of Total Investment in Sactor wise	
	Sector	A. Pre-IPO Placement Shares									
01	Pharmaceuticals & Chemicals	Amulet Pharmaceuticals Limited	1,040,000	10.58	11,000,000	4.23	4,400,000	(6,600,000)	-60.00%	2.68%	2.68%
	Sub-Total				11,000,000		4,400,000	(6,600,000)	-60.00%	2.68%	2.68%
Total Investment in Capital Market Securities (Listed+Non-Listed)					307,703,242		159,922,644	(147,780,598)	-48.03%	75.05%	75.05%

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

A. Term Deposit:

Sl. No	Date	Bank/Non-Bank Name	Rate of Profit	Investment Value	Maturity Value	% of Total Investment
1	15-Jul-25	Jamuna Bank PLC. (Islamic Wing)	11.25%	30,000,000	31,687,500	7.32%
2	21-Aug-25	Mutual Trust Bank PLC.(Islamic Wing)	10.50%	15,000,000	15,787,500	3.66%
3	09-Sep-25	Islamic Finance and Investment PLC.	11.50%	10,000,000	10,575,000	2.44%
4	10-Jul-25	Pubali Bank PLC. (Islamic Wing)	11.00%	30,000,000	31,650,000	7.32%
5	10-Jul-25	Southeast Bank PLC. (Islamic Wing)	11.50%	5,000,000	5,287,500	1.22%
6	02-Nov-25	DBH Finance PLC. (Islamic Wing)	10.11%	10,000,000	10,505,500	2.44%
	Sub-Total			100,000,000	105,493,000	24.39%

B. Cash at Bank:

Sl. No	Name of Bank	A/C NO	Rate of Profit	Available Balance	Remarks
1	Southeast Bank PLC. MSND(Islamic Wing)	002713100001191	7.00%	332,290	N/A
2	Southeast Bank PLC. MSND(Islamic Wing)	002713100001192	7.00%	92,452	
3	Southeast Bank PLC. MSND(Islamic Wing)	002713100001193	7.00%	1,799,993	
4	Southeast Bank PLC. Current A/C (Islamic Wing)	002711100007516	-	47,238	
	Sub-Total			2,271,973	
Total Cash & Cash Equivalent and Investment in Securities (Not related to Capital Market):				102,271,973	
Total Investment=(I+II+III)				409,975,215	



Capitec Padma P.F. Shariah Unit Fund

Valuation of Closed-end Mutual Fund

As at 31 December, 2025

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 29-12-2025	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	7.70	3,272,500	(1,626,317.78)	7.70	6.55	(2,117,192.78)	Provision Applicable

Disclosure:

CAPMIBBLMF: On the close of operation on December 29, 2025, the Fund has reported Net Asset Value (NAV) of Tk. 7.70 per unit on the basis of current market price and Tk. 11.42 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. 514,733,418.90 on the basis of current market price and Tk. 763,251,314.57 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
 For the Period from 01 July, 2025 to 31 December, 2025
Investment in Securities

Annexure- C

S.L	Trading Code	Number of Shares	Average Cost Value Per Share	Total Cost Value Amount	Market Price	Market Value	Appreciation (or Diminution) in the Market Value/ Fair Value of Investments
1	OLYMPIC	28,000.00	168.09	4,706,470	137.40	3,847,200	(859,270)
2	SJIBLPBOND	1,326.00	4,400.08	5,834,500	6,545.00	8,678,670	2,844,170
3	WALTONHIL	13,000.00	453.28	5,892,620	376.90	4,899,700	(992,920)
Total				16,433,590		17,425,570	991,980



Capitec Padma P.F. Shariah Unit Fund
Schedule of realized gain/(loss) on sale of marketable securities
For the Period from 01 July, 2025 to 31 December, 2025

Annexure-D

Sl. No.	Trading Code	No of Share	Average Sell Price per Share	Sell Value	Average Cost Price per Share	Cost Price	Profit/(Loss)
01	BENGALBISC	29,000	51.63	1,497,269	130.10	3,772,884	(2,275,615)
02	CVOPRL	65,000	192.04	12,482,425	188.52	12,254,007	228,418
03	DOREENPWR	208,714	30.70	6,406,923	70.08	14,627,708	(8,220,785)
04	LOVELLO	64,000	98.68	6,315,715	76.62	4,903,487	1,412,227
05	MALEKSPIN	140,000	35.16	4,923,038	33.59	4,702,897	220,141
06	WALTONHIL	13,000	481.05	6,253,685	453.28	5,892,620	361,065
Total				37,879,054		46,153,603	(8,274,549)



Capitec Padma P.F. Shariah Unit Fund

Dividend Income

For the Period from 01 July, 2025 to 31 December, 2025

Annexure-E

SL No.	Trading Code	No of Shares	Record Date	Face Value	Dividend %	Net Cash Dividend	DP Ratio	Purification Amount
1	BERGERPBL	2,583	July 24, 2025	10.00	525.00%	135,608	0.0021	285
2	GP	21,530	August 13, 2025	10.00	110.00%	236,830	0.0097	2,297
3	MARICO	832	August 21, 2025	10.00	600.00%	49,920	0.0257	1,283
4	IBBLPBOND	6,480	September 23, 2025	1,000.00	7.23%	468,504	-	-
5	BSCPLC	165,900	October 22, 2025	10.00	40.00%	663,600	0.1402	93,062
6	NIALCO	465,000	November 13, 2025	10.00	10.00%	465,000	0.0076	3,533
7	SQURPHARMA	2,585	November 16, 2025	10.00	120.00%	31,020	0.1253	3,887
8	ITC	270,000	November 16, 2025	10.00	12.00%	324,000	0.0134	4,332
9	OLYMPIC	28,000	November 17, 2025	10.00	30.00%	84,000	0.0185	1,550
10	RENATA	20,213	November 17, 2025	10.00	55.00%	111,172	0.0022	245
11	UPGDCL	62,925	November 17, 2025	10.00	65.00%	409,013	0.0058	2,375
12	ACMELAB	75,000	November 18, 2025	10.00	35.00%	262,500	0.0003	87
13	DOREENPWR	558,714	November 19, 2025	10.00	10.00%	558,714	0.0004	235
14	PTL	47,300	November 19, 2025	10.00	12.00%	56,760	0.0161	912
15	BDCOM	121,800	November 23, 2025	10.00	5.00%	60,900	0.0546	3,324
16	MARICO	832	November 23, 2025	10.00	500.00%	41,600	0.0521	2,168
17	CONFIDCEM	134,488	November 25, 2025	10.00	10.00%	134,488	0.0385	5,176
18	JHRML	111,832	November 26, 2025	10.00	5.00%	55,916	0.0014	76
19	KBSEED	600,000	December 7, 2025	10.00	1.00%	60,000	-	-
20	GENEXIL	201,040	December 21, 2025	10.00	1.00%	20,104	0.0041	82
21	SJIBLPBOND	2,726	December 30, 2025	5,000.00	10.00%	1,363,000	-	-
Total						5,592,648	-	124,911

Dividend Receivables

As at 31 December, 2025

Sl. No	Particulars	Amount in Taka	
		31 December, 2025	30 June, 2025
1	GENEXIL	20,104	60,312
2	MARICO	-	162,240
3	IBBLPBOND	468,504	-
3	NIALCO	465,000	-
3	SQURPHARMA	31,020	-
3	OLYMPIC	84,000	-
3	RENATA	111,172	-
3	UPGDCL	409,013	-
3	ACMELAB	262,500	-
3	DOREENPWR	558,714	-
3	PTL	56,760	-
3	BDCOM	60,900	-
3	CONFIDCEM	134,488	-
3	JHRML	55,916	-
3	KBSEED	60,000	-
3	SJIBLPBOND	1,363,000	-
Closing Balance:		4,141,090	222,552



**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 31.12.2025 (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 01 July, 2025 to 31 December, 2025

							Annexure-G
SL No.	Bank/ Institution Name	Branch	Account Number	Type	Current Rate	Amount	
01	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001191	MSND	7.00%	202,212	
02	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001192	MSND	7.00%	19,517	
03	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001193	MSND	7.00%	187,013	
Total						408,742	

Profit on MTDR

For the Period from 01 July, 2025 to 31 December, 2025

							Annexure-H
SL No.	Bank/ Institution Name	Branch	Account Number	Face Value	Type	Current Rate	Amount
01	Jamuna Bank PLC.(Islamic Wing)	Noya Bazar Islamic Br.	4301000029397	30,000,000	MTDR	11.25%	1,702,060
02	Mutual Trust Bank PLC.(Islamic Wing)	Gulshan	9992020002795	15,000,000	MTDR	10.50%	801,684
03	Islamic Finance and Investment PLC.	Head office	1112970000485	10,000,000	MTDR	11.50%	536,936
04	Mercantile Bank PLC.(Islamic Wing)	Motijheel	3410000153824	35000000 Encashment	MTDR	-	33,356
05	Pubali Bank PLC.(Islamic Wing)	Sonargaon Hotel Br.	5322104059884	30,000,000	MTDR	11.00%	1,569,293
06	Southeast Bank PLC.(Islamic Wing)	Motijheel	24400004818	5,000,000	MTDR	11.50%	273,438
07	DBH Finance PLC.(Islamic Wing)	Dhanmondi	1023042/271020175	10,000,000	MTDR	10.11%	167,569
Total				100,000,000			5,084,337

MTDR profit receivable

As at 31 December, 2025

							Annexure-I
SL No.	Bank/ Institution Name	Branch	Account Number	Face Value	Type	Current Rate	Amount
01	Jamuna Bank PLC.(Islamic Wing)	Noya Bazar Islamic Br.	4301000029397	30,000,000	MTDR	11.25%	1,559,103
02	Mutual Trust Bank PLC.(Islamic Wing)	Gulshan	9992020002795	15,000,000	MTDR	10.50%	569,389
03	Islamic Finance and Investment PLC.	Head office	1112970000485	10,000,000	MTDR	11.50%	217,995
04	Pubali Bank PLC.(Islamic Wing)	Sonargaon Hotel Br.	5322104059884	30,000,000	MTDR	11.00%	1,569,293
05	Southeast Bank PLC.(Islamic Wing)	Motijheel	24400004818	5,000,000	MTDR	11.50%	273,438
06	DBH Finance PLC.(Islamic Wing)	Dhanmondi	1023042/271020175	10,000,000	MTDR	10.11%	167,569
Total				100,000,000			4,356,787



Capitec Padma P.F. Shariah Unit Fund

Management fees

For the Period from 01 July, 2025 to 31 December, 2025

Date	NAV	Annexure-J Fees
3-Jul-25	282,521,130	47,290
10-Jul-25	284,516,634	110,918
17-Jul-25	288,306,349	112,011
24-Jul-25	291,716,196	112,995
31-Jul-25	288,821,505	112,160
7-Aug-25	293,873,247	113,617
14-Aug-25	292,250,692	113,149
21-Aug-25	294,284,782	113,736
28-Aug-25	300,733,244	115,596
4-Sep-25	305,996,404	117,114
11-Sep-25	301,066,980	115,692
18-Sep-25	297,794,080	114,748
25-Sep-25	298,922,209	115,074
30-Sep-25	296,418,341	81,680
9-Oct-25	296,897,622	147,201
16-Oct-25	274,574,560	108,050
23-Oct-25	276,684,745	108,659
30-Oct-25	276,339,316	108,559
6-Nov-25	269,386,073	106,554
13-Nov-25	258,851,534	103,515
20-Nov-25	262,270,732	104,501
23-Nov-25	264,663,851	45,082
24-Nov-25	268,803,511	15,198
25-Nov-25	269,659,631	15,233
26-Nov-25	269,662,970	15,233
27-Nov-25	270,215,878	15,256
30-Nov-25	268,109,154	45,508
1-Dec-25	267,114,191	15,128
2-Dec-25	268,026,246	15,166
3-Dec-25	266,213,463	15,091
4-Dec-25	264,274,425	15,011
7-Dec-25	264,821,927	45,102
8-Dec-25	265,469,883	15,061
9-Dec-25	267,955,173	15,163
10-Dec-25	265,913,255	15,079
11-Dec-25	267,357,929	15,138
14-Dec-25	266,276,382	45,281
15-Dec-25	264,497,285	15,020
17-Dec-25	263,094,066	29,925
18-Dec-25	262,465,628	14,937
21-Dec-25	262,229,424	44,781
22-Dec-25	263,322,630	14,972
23-Dec-25	269,397,443	15,222
24-Dec-25	269,502,180	15,227
28-Dec-25	268,748,415	60,783
29-Dec-25	269,897,332	15,243
30-Dec-25	269,216,624	15,215
31-Dec-25	268,871,775	15,201
Total Management fees		2,902,079



Capitec Padma P.F. Shariah Unit Fund

Trustee fees

For the Period from 01 July, 2025 to 31 December, 2025

Date	NAV	Annexure-K Fees
3-Jul-25	282,521,130	3,493
10-Jul-25	284,516,634	8,207
17-Jul-25	288,306,349	8,317
24-Jul-25	291,716,196	8,415
31-Jul-25	288,821,505	8,331
7-Aug-25	293,873,247	8,477
14-Aug-25	292,250,692	8,430
21-Aug-25	294,284,782	8,489
28-Aug-25	300,733,244	8,675
4-Sep-25	305,996,404	8,827
11-Sep-25	301,066,980	8,685
18-Sep-25	297,794,080	8,590
25-Sep-25	298,922,209	8,623
30-Sep-25	296,418,341	6,108
9-Oct-25	296,897,622	11,011
16-Oct-25	274,574,560	7,920
23-Oct-25	276,684,745	7,981
30-Oct-25	276,339,316	7,971
6-Nov-25	269,386,073	7,771
13-Nov-25	258,851,534	7,467
20-Nov-25	262,270,732	7,566
23-Nov-25	264,663,851	3,272
24-Nov-25	268,803,511	1,108
25-Nov-25	269,659,631	1,111
26-Nov-25	269,662,970	1,111
27-Nov-25	270,215,878	1,114
30-Nov-25	268,109,154	3,315
1-Dec-25	267,114,191	1,101
2-Dec-25	268,026,246	1,105
3-Dec-25	266,213,463	1,097
4-Dec-25	264,274,425	1,089
7-Dec-25	264,821,927	3,274
8-Dec-25	265,469,883	1,094
9-Dec-25	267,955,173	1,104
10-Dec-25	265,913,255	1,096
11-Dec-25	267,357,929	1,102
14-Dec-25	266,276,382	3,292
15-Dec-25	264,497,285	1,090
17-Dec-25	263,094,066	2,168
18-Dec-25	262,465,628	1,082
21-Dec-25	262,229,424	3,242
22-Dec-25	263,322,630	1,085
23-Dec-25	269,397,443	1,110
24-Dec-25	269,502,180	1,111
28-Dec-25	268,748,415	4,430
29-Dec-25	269,897,332	1,112
30-Dec-25	269,216,624	1,109
31-Dec-25	268,871,775	1,108
Total Trustee fees		214,384



Capitec Padma P.F. Shariah Unit Fund

Custodian fees

For the Period from 01 July, 2025 to 31 December, 2025

Date	Portfolio	MTDR	Annexure-L
			Fees
31-Jul-25	187,559,383	90,000,000	34,695
31-Aug-25	201,342,348	90,000,000	36,418
30-Sep-25	187,459,162	90,000,000	34,682
31-Oct-25	169,229,827	90,000,000	32,404
30-Nov-25	159,440,715	100,000,000	32,430
31-Dec-25	159,922,644	100,000,000	32,490
Total Custodian fees			203,119

