

Capitec Padma P.F. Shariah Unit Fund

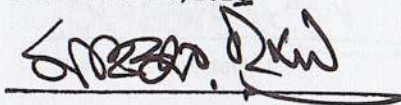
Statement of Financial Position(Un-audited)

As at September 30, 2021

Particulars	Notes	Amount in Taka	
		September 30, 2021	June 30, 2021
Assets			
Marketable investment -at market price	1.00	265,520,997	225,676,330
IPO Investment	2.00	-	12,496,000
Preliminary and issue expenses	3.00	2,097,946	2,230,965
Advance deposits & pre-payments	4.00	20,519,955	474,903
Accounts receivable	5.00	14,128,973	2,591,484
Cash & cash equivalents	6.00	67,944,322	94,848,367
Total Assets		370,212,193	338,318,049
Current liabilities			
Accrued expenses	7.00	5,314,060	3,501,323
Accounts payable	8.00	1,835,233	3,501,323
		3,478,827	-
Net Assets		364,898,134	334,816,726
Capital Fund			
Unit capital	9.00	309,625,000	309,625,000
Unit premium reserve	10.00	504,775	504,775
Unrealized Gain(Loss)		4,940,268	-
Retained earnings	11.00	49,828,091	24,686,951
Total Capital Fund		364,898,134	334,816,726
Net Asset Value (NAV)			
At cost price	12.00	11.64	11.59
At market price	13.00	11.79	10.81

These Financial Statements should be read in conjunction with notes.

Date: October 7, 2021



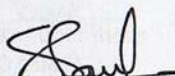
Managing Director(AMC)



Chairman, Trustee



Member, Trustee



Head of Operations
& CCO (AMC)



Sr.Asst. Manager-
Fund Accounts(AMC)

Capitec Padma P.F. Shariah Unit Fund

Statement of Profit or Loss and Other Comprehensive Income(Un-audited)
For the Period from July 01, 2021 to September 30, 2021

Particulars	Notes	Amount in Taka	
		July 01, 2021 to September 30, 2021	July 01, 2020 to September 30, 2020
Income			
Realized gain/(loss) on sale of marketable securities	14.00	23,539,862	807,134
Dividend income	15.00	795,798	1,304,903
Profit on deposits	16.00	1,356,090	1,877,096
Total Income		25,691,749	3,989,133
Expenses			
Management Fee		1,688,600	1,433,569
Trustee Fee		130,947	105,856
Custodian Fee		119,766	110,524
CDBL Charges		29,297	4,488
Brokerage Commission		473,587	32,470
Amortization of Preliminary and Issue Expenses	17.00	133,019	133,019
BSEC Annual Fee		84,882	68,695
Printing and Publication		64,080	13,500
Bank Charges and Excise Duty		26,390	30,428
Shariah Supervisory Board Meeting honorarium		40,000	-
Other Operating Expenses	18.00	3,000	8,000
Total Expenses		2,793,568	1,940,549
Profit before provision		22,898,181	2,048,584
Provision write back against Marketable Investment	19.00	23,916,709	-
Profit after provision		46,814,890	2,048,584
Add: Other Comprehensive Income		4,940,268	-
Total Comprehensive Income Or Loss		51,755,158	2,048,584

Earnings Per Unit

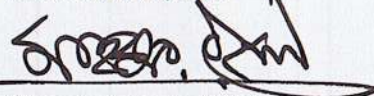
20.00

1.51

0.07

These Financial Statements should be read in conjunction with notes.

Date: October 7, 2021



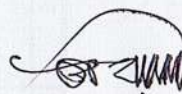
Managing Director(AMC)



Chairman, Trustee



Head of Operations
& CCO (AMC)



Member, Trustee



Sr.Asst. Manager-
Fund Accounts(AMC)

Capitec Padma P.F. Shariah Unit Fund

Statement of Changes in Equity(Un-audited)

For the Period from July 01, 2021 to September 30, 2021

Particulars	Unit Capital	Unit Premium Reserve	Unrealized Gain(Loss)	Retained earnings	Total equity
Balance as on July 01, 2021	309,625,000	504,775	-	24,686,951	334,816,726
Unit subscribed	-	-	-	-	-
Unit premium reserve	-	-	-	-	-
Unrealized Gain(Loss)	-	-	4,940,268	-	4,940,268
Dividend Paid	-	-	-	(21,673,750)	(21,673,750)
Net profit/(Loss)	-	-	-	46,814,890	46,814,890
Balance as on September 30, 2021	309,625,000	504,775	4,940,268	49,828,091	364,898,134

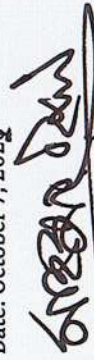
Capitec Padma P.F. Shariah Unit Fund

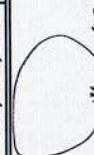
Statement of Changes in Equity

For the Period from July 01, 2020 to September 30, 2020

Particulars	Unit Capital	Unit Premium Reserve	Unrealized Gain(Loss)	Retained earnings	Total equity
Balance as on July 01, 2020	309,525,000	497,275	(54,769,261)	17,869,226	273,122,240
Unit subscribed	-	-	-	-	-
Unit premium reserve	-	-	-	-	-
Unrealized Gain(Loss)	-	-	26,573,382	-	26,573,382
Dividend Paid	-	-	-	(15,476,250)	(15,476,250)
Net profit/(Loss)	-	-	-	2,048,584	2,048,584
Balance as on September 30, 2020	309,525,000	497,275	(28,195,879)	4,441,560	286,267,955

Date: October 7, 2021


Managing Director(AMC)


Chairman, Trustee


Member, Trustee

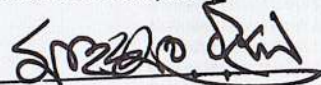

Sr. Asst. Manager-
Fund Accounts(AMC)

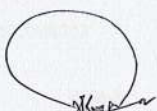

Head of Operations
& CCO (AMC)

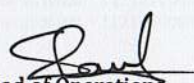
Capitec Padma P.F. Shariah Unit Fund
Statement of Cash Flows(Un-audited)
For the Period from July 01, 2021 to September 30, 2021

Particulars	Amount in Taka	
	July 01, 2021 to September 30, 2021	July 01, 2020 to September 30, 2020
Cash flow from operating activities		
Investment in Securities	(105,603,256)	(6,894,269)
Payment made in IPO Investments	(20,538,910)	(10,161,040)
Proceeds from Sale of Marketable Securities	119,386,187	9,315,648
Bank Profit Received in Cash	989,492	1,326,490
Dividend Received in Cash	1,390,058	121,500
Payment for Expenses	(4,279,043)	(3,291,158)
Tax Deducted at Source	-	(39,906)
Returned (Deducted) TDS	2,106	27,808
Net cash inflow/(outflow) by operating activities	(8,653,365)	(9,594,928)
Cash flow from investment activities		
	-	-
Cash flow from financing activities		
Sponsor Contribution	-	-
Initial Subscription	-	-
Issuance of New Units	-	-
Unit Premium Reserve	-	-
Dividend Paid	(18,250,680)	(15,476,250)
Net cash inflow/(outflow) from financing activities	(18,250,680)	(15,476,250)
Increase/(Decrease) in cash	(26,904,045)	(25,071,178)
Cash & cash equivalent at beginning of the period	94,848,367	105,242,870
Cash & cash equivalent at end of the period	67,944,322	80,171,692
Net Operating Cash Flow Per Unit (NOCFPU)	(0.28)	(0.31)

Date: October 7, 2021


Managing Director(AMC)


Chairman, Trustee


Head of Operations
& CCO (AMC)


Member, Trustee


Sr.Asst. Manager-
Fund Accounts(AMC)

Capitec Padma P.F. Shariah Unit Fund
Notes to the financial statement

		Amount in Taka	
		September 30, 2021	June 30, 2021
1.00	Marketable Investment-at market price: Tk.265,520,997		
	Investment in Securities	265,520,997	225,676,330
		265,520,997	225,676,330
	Annexure-A may kindly be seen for details of Marketable Investment		
2.00	Investment in IPO:(IPO Allotments) price: Tk.0		
	Investment in IPO	-	12,496,000
			12,496,000
3.00	Preliminary and issue expenses : Tk. 2,097,946		
	This is made up as follows:		
	Particulars		
	Opening balance	2,230,965	2,758,704
	Less: Amortization during this period	(133,019)	(527,739)
	Closing Balance:	2,097,946	2,230,965
4.00	Advance deposits & pre-payments : Tk. 20,519,955		
	This is made up as follows:		
	Particulars		
	IPO Application	20,000,000	-
	Tax Deducted at Source	139,959	139,065
	BSEC Annual Fees	250,956	335,838
	Advance Trustee Fee	129,040	-
	Total:	20,519,955	474,903
5.00	Accounts receivable : Tk. 14,128,973		
	This is made up as follows:		
	Particulars		
	MTDR Profit Receivables	1,533,880	1,206,448
	MSND Profit Receivables	23,775	-
	Dividend Receivable	790,776	1,385,037
	Receivable from Broker	11,780,543	-
	Total:	14,128,973	2,591,484
6.00	Cash & cash equivalents : Tk. 67,944,322		
	This is made up as follows:		
	Name of the Bank	Branch	Account Number
	Al-Arafah Islami Bank Limited	Kawran Bazar	1171220000397
	Al-Arafah Islami Bank Limited	Kawran Bazar	1171220000487
	Al-Arafah Islami Bank Limited	Kawran Bazar	1171220000476
	Al-Arafah Islami Bank Limited	Kawran Bazar	1171020007011
	Cash at Money Market Instruments		
	Total:		
		3,730,212	5,009,934
		679,952	674,566
		2,477,251	8,159,839
		56,908	4,028
		61,000,000	81,000,000
		67,944,322	94,848,367
7.00	Accrued Expenses : Tk. 1,835,233		
	This is made up as follows:		
	Particulars		
	Custodian Fees	118,185	219,668
	Management Fees	1,688,600	3,191,157
	Trustee Fees	-	11,898
	Audit Fees	-	25,000
	CDBL Fees	7,447	7,600
	Miscellaneous Expenses	21,000	46,000
	Total:	1,835,233	3,501,323

8.00 Accounts Payable : Tk. 3,478,827

This is made up as follows:

Particulars

Payable to IPO Application-DSE
 Payable to Broker for securities
 TDS Payable
Total:

Amount in Taka	
September 30, 2021	June 30, 2021

-	-
-	-
3,478,827	-
3,478,827	-

9.00 Unit capital : Tk. 309,625,000

This is made up as follows:

Particulars

Sponsor contribution
 Initial Subscription
 Issuance of New Units
Closing Balance:

10,000,000	10,000,000
90,000,000	90,000,000
209,625,000	209,625,000
309,625,000	309,625,000

10.00 Unit premium reserve : Tk. 504,775

This is made up as follows:

Particulars

Unit premium reserve
Total:

504,775	504,775
504,775	497,275

11.00 Retained earning : Tk. 49,828,091

This is made up as follows:

Particulars

Opening balance
 Less: Dividend Paid
 Add: Addition during the year
Closing Balance:

24,686,951	17,869,226
(21,673,750)	(15,476,250)
46,814,890	22,293,975
49,828,091	24,686,951

12.00 Net Asset Value (NAV) per unit at cost price : Tk. 11.64

This is made up as follows:

Particulars

Total Assets at Market Price
 Add: Investment diminution reserve-Unrealized gain/(Loss)
 Less: Current liabilities
Total net asset value (NAV) at cost
 Number of units
Net Asset Value (NAV) per unit at cost

370,212,193	338,318,049
(4,500,268)	23,916,709
(5,314,060)	(3,501,323)
360,397,866	358,733,435
30,962,500	30,962,500
11.64	11.59

13.00 Net Asset Value (NAV) per unit at market price : Tk. 11.79

This is made up as follows:

Particulars

Total net asset value at Cost Price
 Less: Investment diminution reserve-Unrealized gain/(Loss)
Net Asset Value (NAV) at market Price
 Number of units
Net Asset Value (NAV) per unit at market price

360,397,866	358,733,435
4,500,268	(23,916,709)
364,898,134	334,816,726
30,962,500	30,962,500
11.79	10.81

Amount in Taka	
July 01, 2021 to September 30, 2021	July 01, 2020 to September 30, 2020

14.00 Realized gain/(loss) on sale of marketable securities : Tk. 23,539,862

This is made up as follows:

Particulars

Realized gain/(loss) on sale of marketable securities

Total:

23,539,862	807,134
23,539,862	807,134

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

15.00 Dividend income : Tk. 795,798

This is made up as follows:

Particulars

Dividend income

Total:

795,798	1,304,903
795,798	1,304,903

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

16.00 Profit on deposits : Tk. 1,356,090

This is made up as follows:

Particulars

Profit on MSND(Bank Accounts)

Profit on MTDR

Total:

180,439	218,400
1,175,651	1,658,696
1,356,090	1,877,096

17.00 Amortization of Preliminary and Issue Expenses : Tk. 133,019

This is made up as follows:

Particulars

Preliminary and Issue Expenses during the Period

Amortized of Preliminary and issue expenses (3 months)

133,019	133,019
133,019	133,019

18.00 Other operating expenses : Tk. 3,000

This is made up as follows:

Particulars

Bidding/Subscription Fees

Total:

3,000	8,000
3,000	8,000

19.00 Provision write back against Marketable Investment : Tk. 23,916,709

This is made up as follows:

Particulars

Opening Balance

Unrealized Gain(Loss)

Current Period Unrealized Gain(Loss)

Provision write back against Marketable Investment

(23,916,709)	(3,687,037)
4,940,268	(31,882,916)
28,856,977	(28,195,879)
23,916,709	-

20.00 Earning Per Unit: Tk. 1.51

This is made up as follows:

Particulars

Net profit for the period

Number of Units

Earning Per Unit

46,814,890	2,048,584
30,962,500	30,952,500
1.51	0.07

I. Investment in Capital Market Securities (Listed)

Annexure - A
[Figure in Bangladeshi Taka]

Sl.	Investment in Stocks/Securities(Sectorwise)	No. of Shares/Unit	Cost Value	Market Value	Appreciation (or Diminution) in the Market Value/ Fair Value of Investments	% Change(In term of Cost)	% of Total Investment
A. Share of Listed Companies							
1	CONFIDEM	135,500	19,451,733	21,707,100	2,255,367	11.59%	5.92%
2	MIRAKHTER	50,000	4,566,322	4,480,000	(86,322)	-1.89%	1.39%
3	BBSABLES	322,003	25,040,750	26,017,842	977,092	3.90%	7.62%
4	SINGERB	160,000	30,898,778	31,072,000	173,222	0.56%	9.41%
5	IFADAUTOS	125,000	6,952,075	7,112,500	160,425	2.31%	2.12%
6	NIALCO	33,921	339,210	644,499	305,289	90.00%	0.10%
7	MJLBD	200,000	19,767,297	20,420,000	652,703	3.30%	6.02%
8	KPCL	454,213	26,295,575	21,393,432	(4,902,142)	-18.64%	8.00%
9	LINEBD	700	936,880	1,106,700	169,820	18.13%	0.79%
10	ORYZAAGRO	272,430	326,916	53,296	54,486	20.00%	0.08%
11	MASTERAGRO	26,648	266,480	319,776	53,296	20.00%	0.08%
12	BDCOM	111,300	3,259,430	3,105,270	(154,160)	-4.73%	0.99%
13	BERGERPBL	2,583	4,751,157	4,671,097	(80,060)	-1.69%	1.45%
14	MARICO	1,803	4,015,306	4,207,661	192,355	4.79%	1.22%
15	SQURPHARMA	123,585	28,496,316	29,932,287	1,435,971	5.04%	8.67%
16	ACTIVERINE	270,000	7,470,000	8,181,000	711,000	9.52%	2.27%
17	EHL	150,000	9,900,588	9,360,000	(540,588)	-5.46%	3.01%
18	BATASHOE	593	535,047	532,870	(2,177)	-0.41%	0.16%
19	BSCCL	49,242	8,762,541	10,759,377	1,996,836	22.79%	2.67%
20	GP	53,030	19,920,318	20,162,006	241,688	1.21%	6.06%
21	RINGSHINE	3,103	26,716	41,270	14,554	54.48%	0.01%
22	PTL	210,000	14,367,576	15,435,000	1,067,424	7.43%	4.37%
	Sub -Total		236,292,524	240,988,604	4,696,080	1.99%	71.93%
B. Listed Bond							
	IBBLPBOND						
23		12,918	13,288,205	13,092,393	(195,812)	-1.47%	4.04%
	Sub-Total		13,288,205	13,092,393	(195,812)	-1.47%	4.04%
Grand Total of Capital Market Securities (Listed)							
			249,580,729	254,080,997	4,500,268	1.80%	75.97%

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

Sl.	Investment in Stocks/Securities(Sectorwise)	No. of Shares/Unit	Cost Value	Market Value	Appreciation (or Diminution) in the Market Value/ Fair Value of Investments	% Change(In term of Cost)	% of Total Investment
A. Pre-IPO Placement Shares							
1	Amulet Pharmaceuticals Limited	1,040,000	11,000,000	11,440,000	440,000	0.00%	3.35%
	Sub-Total		11,000,000	11,440,000	440,000	4.00%	3.35%
Grand Total of Capital Market Securities (Non-Listed)							
			11,000,000	11,440,000	440,000	4.00%	3.35%
Total Investment in Capital Market Securities(Listed+Non-Listed)							
			260,580,729	265,520,997	4,940,268	1.90%	79.32%

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

A. Term Deposit :							
Sl. & Date	Bank/Non-Bank Name	Rate of Interest/Profit	Investment Value	Maturity Value	Market Value/ Fair Value		
1 & 09/04/2021	Islamic Finance and Investment Ltd	8.25%	10,000,000	10,412,500			
2 & 20/04/2021	Social Islami Bank Ltd	6.50%	25,000,000	25,812,500			
4 & 14/05/2020	Union Bank Ltd	7.25%	25,000,000	25,906,250			
5 & 29/05/2020	AB Bank Ltd(Shariah Wing)	6.00%	1,000,000	1,030,000			
	Sub-Total		61,000,000	63,161,250			
B. Cash at Bank :							
A/C NO	Bank Name	Rate of Interest/Profit	Available Balance	N/A			
002713100001191	Southeast Bank Ltd, MSND(Shariah Wing)	5.00%	3,730,212				
002713100001192	Southeast Bank Ltd, MSND(Shariah Wing)	5.00%	679,952				
002713100001193	Southeast Bank Ltd, MSND(Shariah Wing)	5.00%	2,477,251				
002713100007516	Southeast Bank Ltd, Current A/C(Shariah V		56,908				
	Sub-Total		6,944,322				
Total Cash & Cash Equivalent and Investment in Securities (Not related to Capital Market):							
			67,944,322				
Total Investment=(I+II+III)							
			328,525,051				

CAITEC PADMA P.F. SHARIAH UNIT FUND
Schedule of realized gain/(loss) on sale of marketable securities
For the Period from July 01, 2021 to September 30, 2021

ANNEXURE-B

SL	Name of the Company	No of Share	Sell Price	Cost Price	Profit/Loss
1	ADVENT	300,000	8,411,019.70	8,004,001.25	407,018
2	BPPL	390,500	16,969,462	12,496,000	4,473,462
3	BSRMLTD	48,500	4,898,500.00	4,462,700.00	435,800
4	BXPHARMA	46,000	10,132,296.60	8,795,782.40	1,336,514
5	DOMINAGE	35,000	1,018,500.00	951,414.70	67,085
6	DOREENPWR	451,000	40,485,100.00	29,672,260.40	10,812,840
7	GENEXIL	98,810	11,804,151.00	9,179,363.70	2,624,787
8	GHCL	58,072	2,560,975.20	2,434,291.90	126,683
9	ISLAMIBANK	326,000	9,741,567.70	9,703,688.40	37,879
10	LHBL	203,134	13,283,103.50	12,293,234.60	989,869
11	NIALCO	7,376	119,086.00	73,760.00	45,326
12	ORIONPHARM	67,800	5,118,900.00	4,813,334.00	305,566
13	SAIFPOWER	170,137	5,217,471.50	4,570,644.30	646,827
14	SONALILIFE	20,000	1,430,205	200,000	1,230,205
Total					23,539,862

CAITEC PADMA P.F. SHARIAH UNIT FUND**Dividend Income**

For the Period from July 01, 2021 to September 30, 2021

Annexure-D

SL No.	Name of the Company	No of Shares	Face Value	Dividend %	Dividend Amount
		A	B	C	D=(AxBxC)
01	GP	53,030	10	125.00%	662,875
02	BERGERPBL	2,583	10	375.00%	96,863
03	MARICO	1,803	10	200.00%	36,060
Total					795,798