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		**5,314,060**	**3,501,323**
Accrued expenses	7.00	1,835,233	3,501,323
Accounts payable	8.00	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 conjuction with notes.

Chairman, Trustee

Member, Trustee

Date: October 7, 2021

Managing Director(AMC)

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 conjuction with notes.

Date: October 7, 2021

Chairman, Trustee

Member, Trustee

Managing Director(AMC)

Head of Operations & CCO (AMC)

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

Head of Operations & CCO (AMC)

Sr.Asst. Manager- Fund Accounts(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

Chairman, Trustee

Member, Trustee

Managing Director(AMC)

Head of Operations & CCO (AMC)

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

	September 30, 2021	June 30, 2021
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

	September 30, 2021	June 30, 2021
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	September 30, 2021	June 30, 2021
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	September 30, 2021	June 30, 2021
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	September 30, 2021	June 30, 2021
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	September 30, 2021	June 30, 2021
Al-Arafah Islami Bank Limited	Kawran Bazar	1171220000397	3,730,212	5,009,934
Al-Arafah Islami Bank Limited	Kawran Bazar	1171220000487	679,952	674,566
Al-Arafah Islami Bank Limited	Kawran Bazar	1171220000476	2,477,251	8,159,839
Al-Arafah Islami Bank Limited	Kawran Bazar	1171020007011	56,908	4,028
Cash at Money Market Instruments			61,000,000	81,000,000
Total:			67,944,322	94,848,367

7.00 Accrued Expenses : Tk. 1,835,233

This is made up as follows:

Particulars	September 30, 2021	June 30, 2021
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

	Amount in Taka	
	September 30, 2021	June 30, 2021

8.00 Accounts Payable : Tk. 3,478,827

This is made up as follows:

Particulars	September 30, 2021	June 30, 2021
Payable to IPO Application-DSE	-	-
Payable to Broker for securities	-	-
TDS Payable	3,478,827	-
Total:	**3,478,827**	**-**

9.00 Unit capital : Tk. 309,625,000

This is made up as follows:

Particulars	September 30, 2021	June 30, 2021
Sponsor contribution	10,000,000	10,000,000
Initial Subscription	90,000,000	90,000,000
Issuance of New Units	209,625,000	209,625,000
Closing Balance:	**309,625,000**	**309,625,000**

10.00 Unit premium reserve : Tk. 504,775

This is made up as follows:

Particulars	September 30, 2021	June 30, 2021
Unit premium reserve	504,775	504,775
Total:	**504,775**	**497,275**

11.00 Retained earning : Tk. 49,828,091

This is made up as follows:

Particulars	September 30, 2021	June 30, 2021
Opening balance	24,686,951	17,869,226
Less: Dividend Paid	(21,673,750)	(15,476,250)
Add: Addition during the year	46,814,890	22,293,975
Closing Balance:	**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	September 30, 2021	June 30, 2021
Total Assets at Market Price	370,212,193	338,318,049
Add: Investment diminution reserve-Unrealized gain/(Loss)	(4,500,268)	23,916,709
Less: Current liabilities	(5,314,060)	(3,501,323)
Total net asset value (NAV) at cost	**360,397,866**	**358,733,435**
Number of units	30,962,500	30,962,500
Net Asset Value (NAV) per unit at cost	**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	September 30, 2021	June 30, 2021
Total net asset value at Cost Price	360,397,866	358,733,435
Less: Investment diminution reserve-Unrealized gain/(Loss)	4,500,268	(23,916,709)
Net Asset Value (NAV) at market Price	**364,898,134**	**334,816,726**
Number of units	30,962,500	30,962,500
Net Asset Value (NAV) per unit at market price	**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	23,539,862	807,134
Total:	**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	795,798	1,304,903
Total:	**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)	180,439	218,400
Profit on MTDR	1,175,651	1,658,696
Total:	**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	133,019	133,019
Amortized of Preliminary and issue expenses (3 months)	**133,019**	**133,019**

18.00 Other operating expenses : Tk. 3,000

This is made up as follows:

Particulars		
Bidding/Subscription Fees	3,000	8,000
Total:	**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	(23,916,709)	(3,687,037)
Unrealized Gain(Loss)	4,940,268	(31,882,916)
Current Period Unrealized Gain(Loss)	28,856,977	(28,195,879)
Provision write back against Marketable Investment	23,916,709	-

20.00 Earning Per Unit: Tk. 1.51

This is made up as follows:

Particulars		
Net profit for the period	46,814,890	2,048,584
Number of Units	30,962,500	30,952,500
Earning Per Unit	**1.51**	**0.07**

Asset Manager: Capitec Asset Management Limited

Capitec Padma P.F. Shariah Unit Fund

Portfolio Statement as at September 30, 2021

Annexure - A

I. Investment in Capital Market Securities (Listed)

[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	CONFIDCEM	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	BBSCABLES	322,003	25,040,750	26,017,842	977,092	3.90%	7.62%
4	SINGERBD	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	LINDEBD	700	936,880	1,106,700	169,820	18.13%	0.29%
10	ORYZAAGRO	27,243	272,430	326,916	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	ACTIVEFINE	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						
23	IBBLPBOND	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 W	-	56,908		
	Sub-Total		**6,944,322**		
Total Cash & Cash Equivalent and Investment in Securities (Not related to Captial 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**