

## **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, 2023 to December 31, 2023

## Capitec Padma P.F. Shariah Unit Fund

Statement of Financial Position (Un-audited)

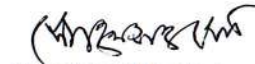
As at 31 December, 2023

Particulars	Notes	Amount in Taka	
		31 December, 2023	30 June, 2023
<b>Assets</b>			
Marketable investment -at market price	1.00	279,690,282	311,735,379
IPO investment	2.00	-	-
Preliminary and issue expenses	3.00	909,447	1,175,486
Advance deposits and pre-payments	4.00	263,221	407,664
Accounts receivable	5.00	6,878,571	2,985,364
Cash and cash equivalents	6.00	119,691,687	81,901,603
<b>Total Assets</b>		<b>407,433,208</b>	<b>398,205,496</b>
<b>Capital Fund</b>			
Unit capital	7.00	380,949,000	380,949,000
Unit premium reserve	8.00	14,500,502	14,500,502
Retained earnings	9.00	7,729,472	(1,414,169)
<b>Total Capital Fund</b>		<b>403,178,974</b>	<b>394,035,333</b>
<b>Current Liabilities</b>			
Accrued expenses	10.00	4,252,879	4,169,383
Accounts payable	11.00	1,355	780
<b>Total Capital Fund &amp; Liabilities</b>		<b>407,433,208</b>	<b>398,205,496</b>
<b>Net Asset Value (NAV)</b>			
At cost price	12.00	<b>11.44</b>	<b>11.22</b>
At market price	13.00	<b>10.58</b>	<b>10.34</b>

These Financial Statements should be read in conjunction with notes.

  
Chairman, Trustee

  
Managing Director (AMC)

  
Member, Trustee

  
Chief Operating Officer & CCO (AMC)

  
Assistant Manager-Accounts (AMC)

Dhaka

Date: 24 January, 2024

**Capitec Padma P.F. Shariah Unit Fund**  
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)  
For the Period from July 01, 2023 to December 31, 2023

Particulars	Notes	Amount in Taka		Amount in Taka	
		July 01, 2023 to December 31, 2023	July 01, 2022 to December 31, 2022	October 01, 2023 to December 31, 2023	October 01, 2022 to December 31, 2022
<b>Income</b>					
Realized gain/(loss) on sale of marketable securities	14.00	4,840,751	25,583,053	4,224,280	12,838,128
Dividend income	15.00	4,787,246	7,031,645	4,001,548	5,362,211
Profit on deposits	16.00	3,631,492	3,173,140	1,947,829	1,521,519
<b>Total Income</b>		<b>13,259,489</b>	<b>35,787,838</b>	<b>10,173,657</b>	<b>19,721,858</b>
<b>Expenses</b>					
Management fees	17.00	3,759,207	3,895,375	1,900,415	1,898,035
Trustee fees	18.00	300,122	314,537	151,743	152,988
Custodian fees	19.00	274,028	282,699	138,358	94,313
GD&L charges		59,936	53,377	2,020	20,433
Brokerage commission		-	758,874	-	239,687
Amortization of preliminary and issue expenses	20.00	266,039	266,039	133,019	130,128
BSEC annual fees		128,354	267,048	64,177	130,621
Printing and publication		84,000	84,000	19,500	19,500
Bank charges and excise duty		70,817	98,278	70,358	98,162
Dividend Purification	Annexure-C	81,398	-	44,648	-
Shariah supervisory board meeting honorarium		52,800	-	-	-
Other operating expenses	21.00	-	13,000	-	8,000
<b>Total Expenses</b>		<b>5,076,701</b>	<b>6,033,227</b>	<b>2,524,238</b>	<b>2,791,867</b>
<b>Profit/(Loss) before provision</b>		<b>8,182,788</b>	<b>29,754,611</b>	<b>7,649,419</b>	<b>16,929,991</b>
Write Back of Provision/ (Provision) against marketable Investment	22.00	960,853	(33,938,770)	(31,601,167)	(27,722,361)
<b>Profit/(Loss) after provision</b>		<b>9,143,641</b>	<b>(4,184,159)</b>	<b>(23,951,748)</b>	<b>(10,792,370)</b>
Add: Other Comprehensive Income		-	-	-	-
<b>Total Comprehensive Income Or (Loss)</b>		<b>9,143,641</b>	<b>(4,184,159)</b>	<b>(23,951,748)</b>	<b>(10,792,370)</b>
<b>Earnings Per Unit</b>	23.00	<b>0.24</b>	<b>(0.11)</b>	<b>(0.63)</b>	<b>(0.28)</b>

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Chairman, Trustee

  
Managing Director (AMC)

  
Member, Trustee

  
Chief Operating Officer & CCO (AMC)

  
Assistant Manager-Accounts (AMC)

Dhaka  
Date: 24 January, 2024

**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	14,500,502	-	(1,414,169)	394,035,333
Unit Subscribed	-	-	-	-	-
Unit Surrender	-	-	-	-	-
Unrealized Gain/(Loss)	-	-	-	-	-
Dividend Paid	-	-	-	-	-
Net profit/(Loss)	-	-	-	9,143,641	9,143,641
<b>Balance as on December 31, 2023</b>	<b>380,949,000</b>	<b>14,500,502</b>	<b>-</b>	<b>7,729,472</b>	<b>403,178,974</b>


**Capitec Padma P.F. Shariah Unit Fund**  
Statement of Changes in Equity (Un-audited)  
For the Period from July 01, 2022 to December 31, 2022

Particulars	Unit Capital	Unit Premium Reserve	Unrealized Gain/(Loss)	Retained Earnings	Total Equity
Balance as on July 01, 2022	385,949,000	14,595,502	-	69,940,341	470,484,843
Unit Subscribed	-	-	-	-	-
Unit Surrender	-	-	-	-	-
Unrealized Gain/(Loss)	-	-	-	-	-
Dividend Paid	-	-	-	(48,243,625)	(48,243,625)
Net profit/(Loss)	-	-	-	(4,184,159)	(4,184,159)
<b>Balance as on December 31, 2022</b>	<b>385,949,000</b>	<b>14,595,502</b>	<b>-</b>	<b>17,512,557</b>	<b>418,057,059</b>

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Chairman, Trustee

  
Managing Director (AMC)

  
Member, Trustee

  
Chief Operating Officer & CCO (AMC)

  
Assistant Manager-Accounts (AMC)

Dhaka  
Date: 24 January, 2024



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

Particulars	Notes	Amount in Taka	
		July 01, 2023 to December 31, 2023	July 01, 2022 to December 31, 2022
<b>Cash flow from operating activities</b>			
Profit on deposits		3,097,169	1,918,151
Dividend Income		1,428,362	1,110,244
Realized gain/(loss) on sale of marketable securities		4,840,751	25,583,053
Advance deposits and pre-payments		144,443	228,721
(Increase)/Decrease in operating expenses		(4,726,590)	(5,947,825)
<b>Net cash inflow/(outflow) by operating activities</b>		<b>4,784,135</b>	<b>22,892,344</b>
<b>Cash flow from investment activities</b>			
Net Investments in Listed Securities		33,005,949	10,010,182
Investment in non-listed/IPO securities-at fair value		-	272,600
<b>Net cash inflow/(outflow) by investment activities</b>		<b>33,005,949</b>	<b>10,282,782</b>
Sponsor Contribution			
Initial Subscription		-	-
Issuance of New Units		-	-
Unit Surrender		-	-
Unit Premium Reserve		-	-
Dividend Paid		-	(48,243,625)
<b>Net cash inflow/(outflow) from financing activities</b>		<b>-</b>	<b>(48,243,625)</b>
<b>Increase/(Decrease) in cash</b>		<b>37,790,084</b>	<b>(15,068,499)</b>
Cash & cash equivalent at beginning of the period		81,901,603	104,112,466
<b>Cash &amp; cash equivalent at end of the period</b>		<b>119,691,687</b>	<b>89,043,967</b>
<b>Net Operating Cash Flow Per Unit (NOCFPU)</b>	<b>25.00</b>	<b>0.13</b>	<b>0.59</b>

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Chairman, Trustee

  
Managing Director (AMC)

  
Member, Trustee

  
Chief Operating Officer & CCO (AMC)

  
Assistant Manager-Accounts (AMC)

Dhaka  
Date: 24 January, 2024

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

Notes to the financial statement

As at 31 December, 2023

Note No.	Particulars	Amount in Taka	
		31 December, 2023	30 June, 2023
1.00	Marketable Investment-at market price: Tk 279,690,282		
	This is made up as follows:		
	<u>Particulars</u>		
	Investment in Marketable Securities	279,690,282	311,735,379
	Closing Balance:	279,690,282	311,735,379
	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:		
	<u>Particulars</u>		
	Investment in IPO	-	-
	Closing Balance	-	-
	Annexure-A may kindly be seen for details of Investment in IPO		
3.00	Preliminary and issue expenses : Tk 909,447		
	This is made up as follows:		
	<u>Particulars</u>		
	Opening balance	1,175,486	1,703,226
	Less: Amortization during this period	(266,039)	(527,739)
	Closing Balance	909,447	1,175,486
4.00	Advance deposits and pre-payments : Tk 263,221		
	This is made up as follows:		
	<u>Particulars</u>		
	Advance Income TAX	136,959	136,959
	Advance BSEC Annual Fees	126,262	254,616
	Advance Trustee Fees	-	16,089
	Closing Balance:	263,221	407,664
5.00	Accounts Receivable : Tk 6,878,571		
	This is made up as follows:		
	<u>Particulars</u>		
	MTDR Profit Receivables	2,801,087	2,266,764
	Dividend Receivables	4,077,484	718,600
	Closing Balance:	6,878,571	2,985,364

Note: 5.01

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

Notes to the financial statement

As at 31 December, 2023

Note No.	Particulars	Amount in Taka	
		31 December, 2023	30 June, 2023

**5.01 Dividend Receivables: Tk 4,077,484**

This is made up as follows:

**Particulars**

RINGSHINE	26,382	26,382
BERGERPBL	1,292	1,292
MARICO	7,440	7,440
SQURPHARMA	61,792	61,793
CONFIDCEM	74,525	3,387
IBBLPBOND	-	100,907
BEXGSUKUK	487,151	414,079
BERGERPBL	-	103,320
GENEXIL	600	-
DOREENPWR	542,968	-
RENATA	126,331	-
NIALCO	660,286	-
SQURPHARMA	27,143	-
UPGDCL	503,400	-
BDCOM	116,000	-
PTL	43,000	-
BENGALBISC	21,781	-
CVOPRL	32,500	-
JHRML	55,916	-
ANWARGALV	12,189	-
ORYZAAGRO	1,104,209	-
ACHIASF	172,579	-
<b>Closing Balance:</b>	<b>4,077,484</b>	<b>718,600</b>

**6.00 Cash and cash equivalents : Tk 119,691,687**

This is made up as follows:

**Particulars**

Name of the Bank	Branch	Account Number	Amount	Amount
Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001191	3,988,741	2,451,021
Southeast Bank PLC. (Islamic Wing)		002713100001192	218,132	215,031
Southeast Bank PLC. (Islamic Wing)		002713100001193	35,437,391	14,187,668
Southeast Bank PLC. (Islamic Wing)		002711100007516	47,423	47,883
Cash at Money Market Instruments	Annexure - A		80,000,000	65,000,000
<b>Closing Balance:</b>			<b>119,691,687</b>	<b>81,901,603</b>

**7.00 Unit capital : Tk 380,949,000**

This is made up as follows:

**Particulars**

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

**7.01 Sponsor contribution: Tk 1,000,000**

This is made up as follows:

**Particulars**

Sponsor contribution (Initial)	1,000,000	1,000,000
Unit Surrender	-	-
<b>Closing Balance:</b>	<b>1,000,000</b>	<b>1,000,000</b>

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

Notes to the financial statement

As at 31 December, 2023

Note No.	Particulars	Amount in Taka	
		31 December, 2023	30 June, 2023
<b>8.00</b>	<b>Unit premium reserve : Tk 14,500,502</b>		
	This is made up as follows:		
	<u>Particulars</u>		
	Opening balance	14,595,502	14,595,502
	Unit premium during this period	(95,000)	(95,000)
	<b>Closing Balance:</b>	<b>14,500,502</b>	<b>14,500,502</b>
<b>9.00</b>	<b>Retained earnings : Tk 7,729,472</b>		
	This is made up as follows:		
	<u>Particulars</u>		
	Opening Balance	(1,414,169)	69,940,341
	Less: Dividend Paid	-	(48,243,625)
	Add: Addition during the period	9,143,641	(23,110,885)
	<b>Closing Balance:</b>	<b>7,729,472</b>	<b>(1,414,169)</b>
<b>10.00</b>	<b>Accrued Expenses : Tk 4,252,879</b>		
	This is made up as follows:		
	<u>Particulars</u>		
	Custodian Fees	269,253	271,714
	Management Fees	3,759,207	3,729,243
	Trustee Fees	4,595	-
	Audit Fees	-	30,000
	Dividend Purification	206,324	124,926
	Miscellaneous Expenses	13,500	13,500
	<b>Closing Balance:</b>	<b>4,252,879</b>	<b>4,169,383</b>
	Note: 10.01		
<b>10.01</b>	<b>Dividend Purification : Tk 206,324</b>		
	This is made up as follows:		
	<u>Particulars</u>		
	Opening balance	124,926	-
	Add: During this period	81,398	124,926
	<b>Closing Balance</b>	<b>206,324</b>	<b>124,926</b>
	Annexure-C		
<b>11.00</b>	<b>Accounts Payable : Tk 1,355</b>		
	This is made up as follows:		
	<u>Particulars</u>		
	Others Payable	1,355	780
	Unclaimed Dividend	-	-
	<b>Closing Balance:</b>	<b>1,355</b>	<b>780</b>
	Note: 11.01		
<b>11.01</b>	<b>Unclaimed Dividend: Tk 0</b>		
	This is made up as follows:		
	<u>Particulars</u>		
	<b>Total:</b>	<b>-</b>	<b>-</b>



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

Notes to the financial statement

As at 31 December, 2023

Note No.	Particulars	Amount in Taka	
		31 December, 2023	30 June, 2023

**12.00 Net Asset Value (NAV) per unit at cost price : Tk 11.44**

This is made up as follows:

**Particulars**

Total Assets at Market Price

Add/Less: Investment diminution reserve-Unrealized gain/(Loss)

Less: Current liabilities

**Total net asset value (NAV) at cost**

Outstanding number of units

407,433,208	398,205,496
32,508,159	33,469,012
(4,254,234)	(4,170,163)
<b>435,687,133</b>	<b>427,504,345</b>
38,094,900	38,094,900
<b>11.44</b>	<b>11.22</b>

**13.00 Net Asset Value (NAV) per unit at market price : Tk 10.58**

This is made up as follows:

**Particulars**

Total net asset value at Cost Price

Add/Less: Investment diminution reserve-Unrealized gain/(Loss)

**Net Asset Value (NAV) at market Price**

Outstanding number of units

**Net Asset Value (NAV) per unit at market price**

435,687,133	427,504,345
(32,508,159)	(33,469,012)
<b>403,178,974</b>	<b>394,035,333</b>
38,094,900	38,094,900
<b>10.58</b>	<b>10.34</b>

**Capitec Padma P.F. Shariah Unit Fund**  
Notes to the Profit or Loss and Other Comprehensive Income  
For the Period from July 01, 2023 to December 31, 2023

Note No.	Particulars	Amount in Taka	
		July 01, 2023 to December 31, 2023	July 01, 2022 to December 31, 2022

**14.00 Realized gain/(loss) on sale of marketable securities : Tk 4,840,751**

This is made up as follows:

**Particulars**

Realized gain/(loss) on sale of marketable securities

4,840,751

25,583,053

**Closing Balance**

**4,840,751**

**25,583,053**

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

**15.00 Dividend Income: Tk 4,787,246**

This is made up as follows:

**Particulars**

Dividend Income

4,787,246

7,031,645

**Closing Balance**

**4,787,246**

**7,031,645**

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

**16.00 Profit on deposits : Tk 3,631,492**

This is made up as follows:

**Particulars**

Profit on MSND (Bank Accounts)

636,454

741,156

Profit on MTDR and Money Market Instruments

2,995,038

2,431,984

**Closing Balance:**

**3,631,492**

**3,173,140**

**17.00 Management fees : Tk 3,759,207**

This is made up as follows:

**Particulars**

3,759,207

3,895,375

**3,759,207**

**3,895,375**

Date	NAV	Fees
6-Jul-23	394,321,923.75	121,887.60
13-Jul-23	405,165,968.31	145,720.95
20-Jul-23	400,009,163.30	144,233.41
27-Jul-23	400,881,496.01	144,485.05
3-Aug-23	397,019,927.87	143,371.13
10-Aug-23	395,334,551.65	142,884.97
17-Aug-23	393,438,733.87	142,338.10
24-Aug-23	392,309,926.30	142,012.48
31-Aug-23	394,627,601.00	142,681.04
7-Sep-23	394,364,683.97	142,605.20
14-Sep-23	391,697,131.67	141,835.71
21-Sep-23	390,932,074.36	141,615.02
27-Sep-23	393,703,449.83	121,735.10
5-Oct-23	392,270,811.71	161,842.46
12-Oct-23	393,882,387.61	142,466.07
19-Oct-23	394,518,018.33	142,649.43
26-Oct-23	390,138,124.94	141,386.00
2-Nov-23	391,622,735.90	141,814.25
9-Nov-23	391,239,460.44	141,703.69
16-Nov-23	392,545,715.91	142,080.49
23-Nov-23	393,365,001.98	142,316.83
30-Nov-23	396,639,626.23	143,261.43
7-Dec-23	403,758,783.67	145,315.03
14-Dec-23	401,943,147.86	144,791.29
21-Dec-23	402,652,674.76	144,995.96
28-Dec-23	403,159,565.23	145,142.18
31-Dec-23	403,178,973.40	62,035.76
<b>Total Management fees</b>		<b>3,759,207</b>

**Capitec Padma P.F. Shariah Unit Fund**  
Notes to the Profit or Loss and Other Comprehensive Income  
For the Period from July 01, 2023 to December 31, 2023

Note No.	Particulars	Amount in Taka	
		July 01, 2023 to December 31, 2023	July 01, 2022 to December 31, 2022
18.00	Trustee fees : Tk 300,122	300,122	314,537
		<b>300,122</b>	<b>314,537</b>

Date	NAV	Fees
6-Jul-23	394,321,923.75	9,723.01
13-Jul-23	405,165,968.31	11,687.48
20-Jul-23	400,009,163.30	11,538.73
27-Jul-23	400,881,496.01	11,563.89
3-Aug-23	397,019,927.87	11,452.50
10-Aug-23	395,334,551.65	11,403.88
17-Aug-23	393,438,733.87	11,349.19
24-Aug-23	392,309,926.30	11,316.63
31-Aug-23	394,627,601.00	11,383.49
7-Sep-23	394,364,683.97	11,375.90
14-Sep-23	391,697,131.67	11,298.96
21-Sep-23	390,932,074.36	11,276.89
27-Sep-23	393,703,449.83	9,707.76
5-Oct-23	392,270,811.71	12,896.57
12-Oct-23	393,882,387.61	11,361.99
19-Oct-23	394,518,018.33	11,380.33
26-Oct-23	390,138,124.94	11,253.98
2-Nov-23	391,622,735.90	11,296.81
9-Nov-23	391,239,460.44	11,285.75
16-Nov-23	392,545,715.91	11,323.43
23-Nov-23	393,365,001.98	11,347.07
30-Nov-23	396,639,626.23	11,441.53
7-Dec-23	403,758,783.67	11,646.89
14-Dec-23	401,943,147.86	11,594.51
21-Dec-23	402,652,674.76	11,614.98
28-Dec-23	403,159,565.23	11,629.60
31-Dec-23	403,178,973.40	4,970.70
<b>Total Trustee fees</b>		<b>300,122.00</b>

19.00 Custodian fees : Tk 274,028

274,028	282,699
<b>274,028</b>	<b>282,699</b>

Date	Portfolio	MTDR	Fees
31-Jul-23	273,948,333	65,000,000	42,369
31-Aug-23	289,700,609	80,000,000	46,213
30-Sep-23	296,715,423	80,000,000	47,089
31-Oct-23	295,386,035	80,000,000	46,923
30-Nov-23	292,448,624	80,000,000	46,556
31-Dec-23	279,026,815	80,000,000	44,878
<b>Total Custodian fees</b>			<b>274,028</b>

20.00 Amortization of Preliminary and Issue Expenses : Tk 266,039

This is made up as follows:

**Particulars**

Preliminary and Issue Expenses during the period  
Amortization of Preliminary and Issue Expenses

266,039	266,039
<b>266,039</b>	<b>266,039</b>

21.00 BSEC Annual fees : Tk 128,354

Advanced to BSEC	375,684.00
Days during this period	184.00

128,354	267,048
<b>128,354</b>	<b>267,048</b>



**Capitec Padma P.F. Shariah Unit Fund**  
Notes to the Profit or Loss and Other Comprehensive Income  
For the Period from July 01, 2023 to December 31, 2023

Note No.	Particulars	Amount in Taka	
		July 01, 2023 to December 31, 2023	July 01, 2022 to December 31, 2022
21.00	<b>Other operating expenses : Tk 0</b>		
	This is made up as follows:		
	<b>Particulars</b>		
	Bidding/Subscription Fees	-	13,000
	<b>Closing Balance:</b>	-	<b>13,000</b>
22.00	<b>Write Back of Provision/ (Provision) against marketable Investment : Tk 960,853</b>		
	This is made up as follows:		
	<b>Particulars</b>		
	Opening Balance	(33,469,012)	(3,329,991)
	Unrealized Gain/(Loss)	(32,508,159)	(37,268,761)
	Write Back of Provision/ (Provision) against marketable Investment	<b>960,853</b>	<b>(33,938,770)</b>
23.00	<b>Earnings Per Unit: Tk 0.24</b>		
	This is made up as follows:		
	<b>Particulars</b>		
	Net profit for the period	9,143,641	(4,184,159)
	Outstanding number of units	38,094,900	38,594,900
	<b>Earnings Per Unit</b>	<b>0.24</b>	<b>(0.11)</b>
24.00	<b>Non-Performing Investment: Tk 0.00</b>		
	This is made up as follows:		
	<b>Particulars</b>		
	Non-Performing Investment	-	-
	<b>Annexure-D may kindly be seen for details of Non-Performing Investment</b>		
25.00	<b>Net Operating Cash Flow per unit: Tk 0.13</b>		
	This is made up as follows:		
	<b>Particulars</b>		
	Net Cash flow/ out flow from operating Activities	4,784,135	22,892,344
	Outstanding number of units	38,094,900	38,594,900
	<b>Net Operating Cash Flow Per Unit (NOCFPU)</b>	<b>0.13</b>	<b>0.59</b>

\*Net operating Cash flow per unit in previous period has change due to adgering guideline of BSEC.



Asset Manager: Capitec Asset Management Limited  
**Capitec Padma P.F. Shariah Unit Fund**  
Portfolio Statement as at 31 December, 2023

**I. Investment in Capital Market Securities (Listed)**

Annexure - A

[Figure in Bangladeshi Taka]

SL	Investment in Stocks/Securities (Sectorwise)	No. of Shares/Unit	Cost Price	Cost Value	Market Price	Market Value	Appreciation (or Diminution) in the Market Value/ Fair Value of Investments	% Change(In term of Cost)	% of Total Investment
	<b>A. Share of Listed Companies</b>								
1	CONFIDCEM	149,388	130.21	19,451,733	89.00	13,295,532	(6,156,201)	-31.65%	4.50%
2	LHBL	131,000	68.65	8,992,886	69.30	9,078,300	85,414	0.95%	2.08%
3	SINGERBD	160,000	193.12	30,898,778	151.90	24,304,000	(6,594,778)	-21.34%	7.15%
4	ANWARGALV	12,189	213.73	2,605,114	213.30	2,599,914	(5,200)	-0.20%	0.60%
5	DOREENPWR	580,714	70.08	40,699,305	61.00	35,423,554	(5,275,751)	-12.96%	9.42%
6	UPGDCL	62,925	252.15	15,866,523	233.70	14,705,573	(1,160,951)	-7.32%	3.67%
7	LINDEBD	380	1,327.65	504,507	1,397.70	531,126	26,619	5.28%	0.12%
8	CVOPRL	65,000	188.52	12,254,007	166.70	10,835,500	(1,418,507)	-11.58%	2.84%
9	UNILEVERCL	100	2,091.45	209,145	2,019.20	201,920	(7,225)	-3.45%	0.05%
10	BERGERPBL	2,583	1,839.39	4,751,157	1,774.00	4,582,242	(168,915)	-3.56%	1.10%
11	MARICO	832	2,419.60	2,013,105	2,460.70	2,047,302	34,198	1.70%	0.47%
12	SQURPHARMA	2,585	210.60	544,397	210.30	543,626	(771)	-0.14%	0.13%
13	RENATA	20,213	1,218.73	24,634,181	1,217.90	24,617,413	(16,768)	-0.07%	5.70%
14	RECKITT BEN	10	4,829.64	48,296	4,760.70	47,607	(689)	-1.43%	0.01%
15	JHRML	111,832	85.94	9,611,004	70.30	7,861,790	(1,749,215)	-18.20%	2.23%
16	BSCCL	165,900	226.33	37,547,741	218.90	36,315,510	(1,232,231)	-3.28%	8.69%
17	GP	1,230	375.64	462,040	286.60	352,518	(109,522)	-23.70%	0.11%
18	MERCINS	223,495	35.62	7,961,918	32.90	7,352,986	(608,932)	-7.65%	1.84%
19	BDCOM	116,000	42.41	4,919,053	34.50	4,002,000	(917,053)	-18.64%	1.14%
20	GENEXIL	1,040	80.74	83,968	65.40	68,016	(15,952)	-19.00%	0.02%
21	PTL	43,000	108.51	4,665,857	77.00	3,311,000	(1,354,857)	-29.04%	1.08%
22	RINGSHINE	348,103	11.25	3,916,818	9.80	3,411,409	(505,408)	-12.90%	0.91%
23	NIALCO	2,000	51.31	102,612	52.00	104,000	1,388	1.35%	0.02%
24	ACHIASF	345,159	28.11	9,701,552	26.40	9,112,198	(589,355)	-6.07%	2.25%
25	ORYZAAGRO	2,208,417	17.01	37,565,510	15.90	35,113,830	(2,451,679)	-6.53%	8.70%
26	BENGALBISC	43,562	146.71	6,390,888	95.20	4,147,102	(2,243,785)	-35.11%	1.48%
	<b>Sub -Total</b>			<b>286,402,094</b>		<b>253,965,967</b>	<b>(32,436,128)</b>	<b>-11.33%</b>	<b>66.31%</b>
	<b>B. Listed Bond</b>								
27	BEXGSUKUK	87,775	90.83	7,972,832	85.00	7,460,875	(511,957)	-6.42%	1.85%
28	IBBLPBOND	6,480	1,053.01	6,823,515	1,053.00	6,823,440	(75)	0.00%	1.58%
	<b>Sub -Total</b>			<b>14,796,347</b>		<b>14,284,315</b>	<b>(512,032)</b>	<b>-3.46%</b>	<b>3.43%</b>
<b>Grand Total of Capital Market Securities (Listed)</b>				<b>301,198,441</b>		<b>268,250,282</b>	<b>(32,948,159)</b>	<b>-10.94%</b>	<b>69.74%</b>

**Capitec Padma P.F. Shariah Unit Fund**  
Portfolio Statement as at 31 December, 2023

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

SL	Investment in Stocks/Securities(Sectorwise)	No. of Shares/Unit	Cost Price	Cost Value	Market Price	Market Value	Appreciation (or Diminution) in the Market Value/ Fair Value of Investments	% Change(In term of Cost)	% of Total Investment
	<b>A. Pre-IPO Placement Shares</b>								
01	Amulet Pharmaceuticals Limited	1,040,000	10.58	11,000,000	11.00	11,440,000	440,000	4.00%	2.55%
	<b>Sub-Total</b>			<b>11,000,000</b>		<b>11,440,000</b>	<b>440,000</b>	<b>4.00%</b>	<b>2.55%</b>
<b>Grand Total of Capital Market Securities (Non-Listed)</b>				<b>11,000,000</b>		<b>11,440,000</b>	<b>440,000</b>	<b>4.00%</b>	<b>2.55%</b>
<b>Total Investment in Capital Market Securities (Listed+Non-Listed)</b>				<b>312,198,441</b>		<b>279,690,282</b>	<b>(32,508,159)</b>	<b>-10.41%</b>	<b>72.29%</b>

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

<b>A. Term Deposit :</b>				
SL & Date	Bank/Non-Bank Name	Rate of Profit	Investment Value	Maturity Value
1 & 09/09/2023	Islamic Finance and Investment Ltd.	8.50%	10,000,000	10,425,000
2 & 16/11/2023	Southeast Bank PLC. (Islamic Wing)	8.75%	25,000,000	26,093,750
3 & 15/07/2023	Jamuna Bank PLC. (Islamic Wing)	7.30%	30,000,000	31,095,000
4 & 21/08/2023	Mutual Trust Bank PLC.(Islamic Wing)	7.50%	15,000,000	15,562,500
	<b>Sub-Total</b>		<b>80,000,000</b>	<b>83,176,250</b>
<b>B. Cash at Bank :</b>				
A/C NO	Bank Name	Rate of Profit	Available Balance	Remarks
002713100001191	Southeast Bank PLC. MSND(Islamic Wing)	4.75%	3,988,741	N/A
002713100001192	Southeast Bank PLC. MSND(Islamic Wing)	4.75%	218,132	
002713100001193	Southeast Bank PLC. MSND(Islamic Wing)	4.75%	35,437,391	
002711100007516	Southeast Bank PLC. Current A/C(Islamic Wing)		47,423	
	<b>Sub-Total</b>		<b>39,691,687</b>	
<b>Total Cash &amp; Cash Equivalent and Investment in Securities (Not related to Capital Market):</b>			<b>119,691,687</b>	
<b>Total Investment=(I+II+III)</b>			<b>431,890,127</b>	

**Capitec Padma P.F. Shariah Unit Fund**  
**Schedule of realized gain/(loss) on sale of marketable securities**  
For the Period from July 01, 2023 to December 31, 2023

**Annexure-B**

SL	Name of the Company	No of Share	Sell Price	Cost Price	Profit/(Loss)
01	ACHIASF	1,063,682	30,257,576	29,897,429	360,147
02	ADNTEL	18,002	1,992,429	1,764,415	228,014
03	BENGALBISC	19,551	2,952,947	2,868,285	84,662
04	NIALCO	805,070	45,465,329	41,305,011	4,160,318
05	ORYZAAGRO	101,755	1,738,479	1,730,868	7,611
<b>Total</b>					<b>4,840,751</b>



**Capitec Padma P.F. Shariah Unit Fund**  
**Dividend Income**  
For the Period from July 01, 2023 to December 31, 2023

Annexure-C

SL No.	Name of the Company	No of Shares	Dividend %	Dividend Amount	Tax 15%	Net Cash Dividend	DP Ratio	Purification Amount
1	BSCCL	165,900	51.00%	846,090	126,914	719,177	0.0511	36,750
2	DOREENPWR	580,714	11.00%	638,785	95,818	542,968	0.0004	217
3	RENATA	20,213	62.50%	126,331	-	126,331	0.0005	63
4	NIALCO	600,260	11.00%	660,286	-	660,286	0.0115	7,593
5	SQURPHARMA	2,585	105.00%	27,143	-	27,143	0.0246	668
6	UPGDCL	62,925	80.00%	503,400	-	503,400	0.0276	13,894
7	BDCOM	116,000	10.00%	116,000	-	116,000	0.0224	2,598
8	GENEXIL	1,000	6.00%	600	-	600	0.0001	0
9	PTL	43,000	10.00%	43,000	-	43,000	0.0645	2,774
10	BENGALBISC	43,562	5.00%	21,781	-	21,781	0.0007	15
11	CVOPRL	65,000	5.00%	32,500	-	32,500	0.0038	124
12	JHRML	111,832	5.00%	55,916	-	55,916	0.0517	2,891
13	ANWARGALV	12,189	10.00%	12,189	-	12,189	0.0015	18
14	ORYZAAGRO	2,208,417	5.00%	1,104,209	-	1,104,209	0.0000	2
15	CONFIDCEM	142,275	5.00%	71,138	-	71,138	0.0170	1,209
16	BEXGSUKUK	87,775	5.55%	487,151	-	487,151	-	-
17	ACHIASF	345,159	5.00%	172,580	-	172,580	0.0729	12,581
18	IBBLPBOND					17,807	-	-
19	BEXGSUKUK					73,073	-	-
<b>Total</b>				<b>4,919,098</b>	<b>222,731</b>	<b>4,787,246</b>		<b>81,398</b>



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

**Annexure-D**

<b>Fund Name</b>	<b>Name of the Investee Company/ Issuer</b>	<b>Amount of Investment as on 31.12.2023 (Script wise)</b>	<b>Date of Investment</b>	<b>Category of Investment (Private Equity, \fixed Income Securities and others)</b>	<b>Period of Investment without return</b>	<b>Receivables (Principal and Return)</b>	<b>Amount of Provisions made till date</b>
Capitec Padma P.F. Shariah Unit Fund	N/A	N/A	N/A	N/A	N/A	N/A	N/A