

Financial Statements (Un-audited)

Capitec Padma P.F. Shariah Unit Fund

Padma Life Tower, 10th Floor(Lift-09),115, Kazi Nazrul Islam Avenue,
Bangla Motor, Dhaka-1000.

For the Period from July 01, 2024 to March 31, 2025

Capitec Padma P.F. Shariah Unit Fund

Statement of Financial Position (Un-audited)

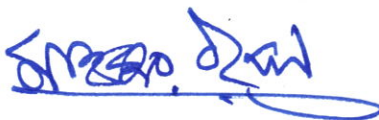
As at March 31, 2025

Particulars	Notes	Amount in Taka	
		March 31, 2025	June 30, 2024
Assets			
Marketable investment -at market price	1.00	178,733,148	214,465,822
IPO investment	2.00	-	4,250,000
Preliminary and issue expenses	3.00	250,134	646,300
Advance deposits and pre-payments	4.00	224,600	491,148
Accounts receivable	5.00	3,135,974	4,393,551
Investment in Money Market Instruments	6.00	90,000,000	55,000,000
Cash and cash equivalents	7.00	12,537,597	51,604,242
Total Assets		284,881,453	330,851,063
Owners' Equity			
Unit capital Fund	8.00	375,949,000	380,949,000
Unit premium reserve	9.00	15,795,503	14,500,502
Retained earnings	10.00	(108,617,742)	(68,399,143)
Total Owners' Equity		283,126,761	327,050,359
Liabilities			
Unclaimed Dividend	11.00	-	-
Dividend Purification Fund	12.00	212,809	120,203
Other Liabilities	13.00	1,541,883	3,680,501
Total Liabilities		1,754,692	3,800,704
Total Owners' Equity & Liabilities		284,881,453	330,851,063
Net Asset Value (NAV) Per Unit			
At cost price	14.00	11.62	11.54
At market price	15.00	7.53	8.59

These Financial Statements should be read in conjunction with notes.



Chairman
Trustee, ICB



Managing Director
Capitec Asset Management Ltd. (AMC)



Member
Trustee, ICB



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



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

Place: Dhaka

Date: 24 April, 2025



Capitec Padma P.F. Shariah Unit Fund
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the Period from July 01, 2024 to March 31, 2025

Particulars	Notes	Amount in Taka		Amount in Taka	
		July 01, 2024 to March 31, 2025	July 01, 2023 to March 31, 2024	January 01, 2025 to March 31, 2025	January 01, 2024 to March 31, 2024
Income					
Realized gain/(loss) on sale of marketable securities	16.00	(5,479,967)	6,381,012	-	1,540,261
Dividend income	17.00	5,002,089	5,432,057	562,618	644,810
Profit on deposits	18.00	7,967,306	5,819,957	2,609,038	2,188,625
Total Income		7,489,428	17,633,026	3,171,656	4,373,696
Expenses					
Management fees	19.00	4,544,627	5,541,065	1,428,082	1,781,858
Trustee fees	20.00	341,550	440,816	105,720	140,694
Custodian fees	21.00	323,081	399,915	105,653	125,887
CDBL charges		45,524	75,624	-	15,687
Amortization of preliminary and issue expenses	22.00	396,166	397,612	130,128	131,573
BSEC annual fees	23.00	204,591	191,834	67,202	63,480
Advertisement and publication expenses		115,500	118,500	34,500	34,500
Bank charges and excise duty		76,468	87,718	30,143	16,900
Dividend Purification	Annexure-E	92,606	87,745	6,251	6,347
Shariah supervisory board meeting honorarium		26,668	52,800	26,668	-
Other operating expenses	24.00	-	-	-	-
Total Expenses		6,166,781	7,393,629	1,934,347	2,316,926
Profit/(Loss) before provision		1,322,647	10,239,397	1,237,309	2,056,770
Write Back of Provision/ (Provision) against marketable Investment	25.00	(41,404,287)	(49,853,792)	(8,815,496)	(84,283,657)
Profit/(Loss) after provision		(40,081,640)	(39,614,395)	(7,578,186)	(82,226,887)
Add: Other Comprehensive Income		-	-	-	-
Total Comprehensive Income Or (Loss)		(40,081,640)	(39,614,395)	(7,578,186)	(82,226,887)
Earnings Per Unit	26.00	(1.07)	(1.04)	(0.20)	(2.16)

These Financial Statements should be read in conjunction with notes.



Chairman
Trustee, ICB



Managing Director
Capitec Asset Management Ltd. (AMC)



Member
Trustee, ICB



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



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

Place: Dhaka
Date: 24 April, 2025



Capitec Padma P.F. Shariah Unit Fund
Statement of Changes in Equity (Un-audited)
For the Period from July 01, 2024 to March 31, 2025

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	-	-	-	-	-
Less: During the period adjustment	-	-	-	(136,959)	(136,959)
Dividend Paid	-	-	-	-	-
Net profit/(Loss) during the Period	-	-	-	(40,081,640)	(40,081,640)
Balance as on March 31, 2025	375,949,000	15,795,503	-	(108,617,742)	283,126,761

Capitec Padma P.F. Shariah Unit Fund
Statement of Changes in Equity (Un-audited)
For the Period from July 01, 2023 to March 31, 2024

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
New Unit subscribed during the Period	-	-	-	-	-
Unit Surrendered during the Period	-	-	-	-	-
Unit premium during the Period	-	-	-	-	-
Unit discount during the Period	-	-	-	-	-
Dividend Paid	-	-	-	-	-
Net profit/(Loss) during the Period	-	-	-	(39,614,395)	(39,614,395)
Balance as on March 31, 2024	380,949,000	14,500,502	-	(41,028,564)	354,420,938

These Financial Statements should be read in conjunction with notes.



Chairman
Trustee, ICB



Managing Director
Capitec Asset Management Ltd. (AMC)



Member
Trustee, ICB



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



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

Place: Dhaka
Date: 24 April, 2025



Capitec Padma P.F. Shariah Unit Fund
Statement of Cash Flows (Un-audited)
For the Period from July 01, 2024 to March 31, 2025

Particulars	Notes	Amount in Taka	
		July 01, 2024 to March 31, 2025	July 01, 2023 to March 31, 2024
Cash flow from operating activities			
Net changes in Investment -Listed/ non-listed/IPO Securities	28.00	(1,421,612)	7,385,746
Realized gain/(loss) on sale of marketable securities	16.00	(5,479,967)	6,381,012
Profit on Bank Deposits	29.00	7,636,289	4,739,668
Dividend income received in cash	30.00	6,590,683	4,201,383
Advance deposits and pre-payments	31.00	266,548	46,234
Increase/Add Prior period adjustment		(136,959)	-
(Increase)/Decrease in Cash Paid to Operating Exp.	32.00	(7,816,627)	(9,129,619)
Net cash inflow/(outflow) by operating activities		(361,646)	13,624,424
Cash flow from investment activities			
Net changes Investment in Money Market Instruments (MTDR)		(35,000,000)	(15,000,000)
Net cash inflow/(outflow) by investment activities		(35,000,000)	(15,000,000)
Cash flow from financing activities			
Unit Surrender		(5,000,000)	-
Unit Premium Reserve		1,295,001	-
Dividend Paid		-	-
Net cash inflow/(outflow) from financing activities		(3,704,999)	-
Increase/(Decrease) in cash		(39,066,645)	(1,375,576)
Cash & cash equivalent at beginning of the period		51,604,242	16,901,603
Cash & cash equivalent at end of the period		12,537,597	15,526,028
Net Operating Cash Flow Per Unit (NOCFPU)	33.00	(0.01)	0.36

These Financial Statements should be read in conjunction with notes.



Chairman
Trustee, ICB



Managing Director
Capitec Asset Management Ltd. (AMC)



Member
Trustee, ICB



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



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

Place: Dhaka
Date: 24 April, 2025



Capitec Padma P.F. Shariah Unit Fund

Notes to the financial statement
As at March 31, 2025

Note No.	Particulars	Amount in Taka																												
		March 31, 2025	30 June, 2024																											
1.00	Marketable Investment-at market price: Tk 178,733,148																													
	This is made up as follows:																													
	Particulars																													
	Investments in Listed Securities	167,293,148	203,025,822																											
	Investment in Non-Listed securities	11,440,000	11,440,000																											
	Closing Balance:	178,733,148	214,465,822																											
	Annexure-A may kindly be seen for details of Marketable Investment																													
2.00	IPO investment:(IPO Allotments) price: Tk 0																													
	This is made up as follows:																													
	Particulars																													
	Investment in IPO	-	4,250,000																											
	Closing Balance	-	4,250,000																											
	Annexure-A may kindly be seen for details of Investment in IPO																													
3.00	Preliminary and issue expenses : Tk 250,134																													
	This is made up as follows:																													
	Particulars																													
	Opening balance	646,300	1,175,486																											
	Less: Amortization during this period	(396,166)	(529,186)																											
	Closing Balance	250,134	646,300																											
4.00	Advance deposits and pre-payments : Tk 224,600																													
	This is made up as follows:																													
	Particulars																													
	Advance Income TAX	-	136,959																											
	Advance BSEC Annual Fees	112,189	316,780																											
	Advance Trustee Fees	112,411	37,409																											
	Closing Balance:	224,600	491,148																											
5.00	Accounts Receivable : Tk 3,135,974																													
	This is made up as follows:																													
	Particulars																													
	MTDR Profit Receivables	2,374,110	2,218,635																											
	MSND Profit Receivables	175,542	-																											
	Dividend Receivables	586,322	2,174,916																											
	Closing Balance:	3,135,974	4,393,551																											
6.00	Investment in Money Market Instruments																													
	This is made up as follows:																													
	Particulars																													
	Investment in Money Market Instruments (MTDR)	90,000,000	55,000,000																											
		90,000,000	55,000,000																											
	Annexure-A may kindly be seen for details of Investment in Money Market Instruments (MTDR)																													
7.00	Cash and cash equivalents : Tk 12,537,597																													
	This is made up as follows:																													
	Particulars																													
	<table><tr><th>Name of the Bank</th><th>Branch</th><th>Account Number</th><th>Amount</th><th>Amount</th></tr><tr><td>Southeast Bank PLC. (Islamic Wing)</td><td rowspan="4">Motijheel</td><td>002713100001191</td><td>5,257,664</td><td>27,427,854</td></tr><tr><td>Southeast Bank PLC. (Islamic Wing)</td><td>002713100001192</td><td>526,764</td><td>223,938</td></tr><tr><td>Southeast Bank PLC. (Islamic Wing)</td><td>002713100001193</td><td>6,704,551</td><td>23,905,373</td></tr><tr><td>Southeast Bank PLC. (Islamic Wing)</td><td>002711100007516</td><td>48,618</td><td>47,078</td></tr><tr><td colspan="3">Closing Balance:</td><td>12,537,597</td><td>51,604,242</td></tr></table>	Name of the Bank	Branch	Account Number	Amount	Amount	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001191	5,257,664	27,427,854	Southeast Bank PLC. (Islamic Wing)	002713100001192	526,764	223,938	Southeast Bank PLC. (Islamic Wing)	002713100001193	6,704,551	23,905,373	Southeast Bank PLC. (Islamic Wing)	002711100007516	48,618	47,078	Closing Balance:			12,537,597	51,604,242		
Name of the Bank	Branch	Account Number	Amount	Amount																										
Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001191	5,257,664	27,427,854																										
Southeast Bank PLC. (Islamic Wing)		002713100001192	526,764	223,938																										
Southeast Bank PLC. (Islamic Wing)		002713100001193	6,704,551	23,905,373																										
Southeast Bank PLC. (Islamic Wing)		002711100007516	48,618	47,078																										
Closing Balance:			12,537,597	51,604,242																										



Capitec Padma P.F. Shariah Unit Fund

Notes to the financial statement

As at March 31, 2025

Note No.	Particulars	Amount in Taka	
		March 31, 2025	30 June, 2024

8.00 Unit capital : Tk 375,949,000

This is made up as follows:

Particulars

Opening balance as at 01 July 2024

Add: New subscription of 0 units of Tk. 10 each

Less: Surrendered of 500,000 units of Tk. 10 each

Closing balance as at 31 March 2025

380,949,000	380,949,000
-	-
(5,000,000)	-
<u>375,949,000</u>	<u>380,949,000</u>

Details of Unit Holding Position as on Reporting Date (%)

Particulars	Number of Units	% of Units
Sponsor	100,000	0.27%
Institution	37,482,900	99.70%
Individual	12,000	0.03%
Total	37,594,900	100.00%

9.00 Unit premium reserve : Tk 15,795,503

This is made up as follows:

Particulars

Opening balance as at 01 July 2024

Add: Unit premium during the period

Less: Unit discount during the period

Closing balance as at 31 March 2025

14,500,502	14,500,502
1,295,001	-
-	-
<u>15,795,503</u>	<u>14,500,502</u>

10.00 Retained earnings : Tk -108,617,742

This is made up as follows:

Particulars

Opening Balance

Less: Dividend Paid

Less: Prior period adjustment

Add: Addition during this period

Closing balance as at 31 March 2025

(68,399,143)	(1,414,169)
-	-
(136,959)	-
(40,081,640)	(66,984,974)
<u>(108,617,742)</u>	<u>(68,399,143)</u>

11.00 Unclaimed Dividend : Tk 0

This is made up as follows:

Particulars

Unclaimed Dividend

Closing balance as at 31 March 2025

-	-
<u>-</u>	<u>-</u>

12.00 Dividend Purification Fund : Tk 212,809

This is made up as follows:

Particulars

Opening balance

Add: Addition during this period

Less: Use during the Period

Closing balance as at 31 March 2025

Annexure-E

120,203	124,926
92,606	87,877
-	(92,600)
<u>212,809</u>	<u>120,203</u>



Capitec Padma P.F. Shariah Unit Fund

Notes to the financial statement

As at March 31, 2025

Note No.	Particulars	Amount in Taka	
		March 31, 2025	30 June, 2024

13.00 Other Liabilities : Tk 1,541,883

This is made up as follows:

Particulars

Management Fees

Trustee Fees

Custodian Fees

Audit Fees

Advertisement and publication

Closing balance as at 31 March 2025

1,428,082	3,399,749
-	-
101,801	227,252
-	40,000
12,000	13,500
1,541,883	3,680,501

14.00 Net Asset Value (NAV) per unit at cost price : Tk 11.62

This is made up as follows:

Particulars

Total Assets at Market Price

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

Less: Total Liabilities

Total net asset value (NAV) at cost

Outstanding number of units

284,881,453	330,851,063
153,786,621	112,382,334
(1,754,692)	(3,800,704)
436,913,382	439,432,693
37,594,900	38,094,900
11.62	11.54

15.00 Net Asset Value (NAV) per unit at market price : Tk 7.53

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

436,913,382	439,432,693
(153,786,621)	(112,382,334)
283,126,761	327,050,359
37,594,900	38,094,900
7.53	8.59




Capitec Padma P.F. Shariah Unit Fund
Notes to the Profit or Loss and Other Comprehensive Income
For the Period from July 01, 2024 to March 31, 2025

Note No.	Particulars	Amount in Taka	
		July 01, 2024 to March 31, 2025	July 01, 2023 to March 31, 2024
16.00	Realized gain/(loss) on sale of marketable securities : Tk -5,479,967 This is made up as follows: <u>Particulars</u> Realized gain/(loss) on sale of marketable securities Closing Balance Annexure-D may kindly be seen for details of realized gain/(loss) on sale of marketable securities.	 (5,479,967) <u>(5,479,967)</u>	 6,381,012 <u>6,381,012</u>
17.00	Dividend Income: Tk 5,002,089 This is made up as follows: <u>Particulars</u> Dividend Income Closing Balance Annexure-E may kindly be seen for details of dividend income.	 5,002,089 <u>5,002,089</u>	 5,432,057 <u>5,432,057</u>
18.00	Profit on deposits : Tk 7,967,306 This is made up as follows: <u>Particulars</u> Profit on MSND (Bank Accounts) Profit on MTDR Closing Balance:	 Annexure-G 619,270 Annexure-H 7,348,036 <u>7,967,306</u>	 958,498 4,861,459 <u>5,819,957</u>
19.00	Management fees : Tk 4,544,627 This is made up as follows: <u>Particulars</u> Management fees Annexure-K may kindly be seen for details of Management fees	 4,544,627 <u>4,544,627</u>	 5,541,065 <u>5,541,065</u>
20.00	Trustee fees : Tk 341,550 This is made up as follows: <u>Particulars</u> Trustee fees Annexure-L may kindly be seen for details of Trustee fees	 341,550 <u>341,550</u>	 440,816 <u>440,816</u>
21.00	Custodian fees : Tk 323,081 This is made up as follows: <u>Particulars</u> Custodian fees Annexure-M may kindly be seen for details of Custodian fees	 323,081 <u>323,081</u>	 399,915 <u>399,915</u>
22.00	Amortization of Preliminary and Issue Expenses : Tk 396,166 This is made up as follows: <u>Particulars</u> Preliminary and Issue Expenses during the period Amortization of Preliminary and Issue Expenses	 396,166 <u>396,166</u>	 397,612 <u>397,612</u>
23.00	BSEC Annual fees : Tk 204,591 This is made up as follows: <u>Particulars</u> BSEC Annual fees	 204,591 <u>204,591</u>	 191,834 <u>191,834</u>
24.00	Other operating expenses : Tk 0 This is made up as follows: <u>Particulars</u> Bidding/Subscription Fees Closing Balance:	 - <u>-</u>	 - <u>-</u>
25.00	Write Back of Provision/ (Provision) against marketable Investment : Tk -41,404,287 This is made up as follows: <u>Particulars</u> Opening Balance Unrealized Gain/(Loss) Write Back of Provision/ (Provision) against marketable Investment	 (112,382,334) (153,786,621) <u>(41,404,287)</u>	 (33,469,012) (83,322,804) <u>(49,853,792)</u>



For the Period from July 01, 2024 to March 31, 2025			
Note No.	Particulars	Amount in Taka	
		July 01, 2024 to March 31, 2025	July 01, 2023 to March 31, 2024
26.00	Earnings Per Unit: Tk -1.07		
	This is made up as follows:		
	Particulars		
	Net profit for the period	(40,081,640)	(39,614,395)
	Outstanding number of units	37,594,900	38,094,900
	Earnings Per Unit	(1.07)	(1.04)
27.00	Non-Performing Investment: Tk 0.00		
	This is made up as follows:		
	Particulars		
	Non-Performing Investment	-	-
	Annexure-E may kindly be seen for details of Non-Performing Investment		
28.00	Net changes in Investment -Listed/ non-listed/IPO Securities		
	Net Investments in securities Current preiod Cost	(332,519,768)	(337,818,644)
	Net Investments in securities Last Year Cost	331,098,156	345,204,390
		(1,421,612)	7,385,746
28.01	Net changes in Investment Breakup:		
	Sale of Securities during the preiod (at Cost)	32,216,431	165,394,117
	Less: Purchase of Securities during the preiod (Total Cost Value)	(33,638,043)	(151,627,358)
	Net changes in Investment -Listed/ non-listed/IPO Securities	(1,421,612)	13,766,759
29.00	Profit on Bank Deposits		
	Profit Income on Bank Deposits	7,967,306	5,819,957
	Add: Previous year Profit Receivable on MSND& MTDR	2,218,635	2,266,764
	Less: Current preiod Profit Receivable on MSND & MTDR	(2,549,652)	(3,347,053)
		7,636,289	4,739,668
30.00	Dividend income received in cash		
	Dividend Income from Investment in Securities	5,002,089	5,432,057
	Add: Previous year Dividend Receivable	2,174,916	718,600
	Less: Current preiod Dividend Receivable	(586,322)	(1,949,274)
		6,590,683	4,201,383
31.00	Advance, deposit and prepayments:		
	Advance deposits & pre-payments Last Year	491,148	407,664
	Less: Advance deposits & pre-payments Current preiod	(224,600)	(361,430)
		266,548	46,234
32.00	Cash Paid to Operating Exp.		
	Operating Expenses	(6,166,781)	(7,393,629)
	Less: Amotization	396,166	397,612
	Less: Opening Total Liabilities	(3,800,704)	(4,170,163)
	Add:Closing Total Liabilities	1,754,692	2,036,561
		(7,816,627)	(9,129,619)
33.00	Net Operating Cash Flow per unit: Tk -0.01		
	Net Cash flow/ out flow from operating Activities	(361,646)	13,624,424
	Outstanding number of units	37,594,900	38,094,900
	Net Operating Cash Flow Per Unit (NOCFPU)	(0.01)	0.36

The Board of Trustees in its meeting held on 24 April, 2025 approved the 3rd Quarter Unaudited financial statements of the Fund for the Period ended March 31, 2025 and authorized the same for issue.


Managing Director
Capitec Asset Management Ltd. (AMC)


Member
Trustee, ICI


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 March 31, 2025

I. Investment in Capital Market Securities (Listed)

Annexure - A

[Figure in Bangladeshi Taka]

Figure in Bangladeshi Taka										
SL	Investment in Stocks/Securities(Sectorwise)-Trading Code		No. of Shares/Unit	Avarage Cost Price	Cost Value	Market Price	Market Value	Appreciation (or Diminution) in the Market Value/ Fair Value of Investments	% Change (In term of Cost)	% of Total Investment
	Sector	A. Share of Listed Companies								
1	Cement	CONFIDCEM	134,488	130.21	17,511,612	51.60	6,939,581	(10,572,031)	-60.37%	4.03%
2	Engineering	SINGERBD	160,000	193.12	30,898,778	111.40	17,824,000	(13,074,778)	-42.31%	7.10%
3		NIALCO	465,000	53.45	24,854,698	20.20	9,393,000	(15,461,698)	-62.21%	5.71%
4	Food & Allied	BENGALBISC	89,535	130.10	11,648,456	54.00	4,834,890	(6,813,566)	-58.49%	2.68%
5	Fuel & Power	CVOPRL	65,000	188.52	12,254,007	143.80	9,347,000	(2,907,007)	-23.72%	2.82%
6		DOREENPWR	558,714	70.08	39,157,436	21.00	11,732,994	(27,424,442)	-70.04%	9.00%
7		UPGDCL	62,925	252.15	15,866,523	115.40	7,261,545	(8,604,978)	-54.23%	3.65%
8	IT Sector	BDCOM	121,800	40.39	4,919,053	25.10	3,057,180	(1,861,873)	-37.85%	1.13%
9		GENEXIL	201,040	72.84	14,644,321	24.90	5,005,896	(9,638,425)	-65.82%	3.37%
10		ITC	270,000	53.33	14,398,683	37.80	10,206,000	(4,192,683)	-29.12%	3.31%
11	Miscellaneous	BERGERPBL	2,583	1,839.39	4,751,157	1,795.10	4,636,743	(114,414)	-2.41%	1.09%
12		KBSEED	600,000	23.22	13,934,422	9.00	5,400,000	(8,534,422)	-61.25%	3.20%
13	Pharmaceuticals & Chemicals	ACMELAB	75,000	91.10	6,832,247	73.90	5,542,500	(1,289,747)	-18.88%	1.57%
14		JHRML	111,832	85.94	9,611,004	49.40	5,524,501	(4,086,504)	-42.52%	2.21%
15		MARICO	832	2,419.60	2,013,105	2,435.80	2,026,586	13,481	0.67%	0.46%
16		RENATA	20,213	1,218.73	24,634,181	500.50	10,116,607	(14,517,574)	-58.93%	5.66%
17	Telecommunication	SQURPHARMA	2,585	210.60	544,397	220.10	568,959	24,562	4.51%	0.13%
18		BSCPLC	165,900	226.33	37,547,741	123.40	20,472,060	(17,075,681)	-45.48%	8.63%
19		GP	21,530	351.66	7,571,286	321.90	6,930,507	(640,779)	-8.46%	1.74%
20	Textile	MALEKSPIN	140,000	33.59	4,702,897	25.80	3,612,000	(1,090,897)	-23.20%	1.08%
21		PTL	47,300	98.64	4,665,857	45.00	2,128,500	(2,537,357)	-54.38%	1.07%
	Sub -Total				302,961,861		152,561,048	(150,400,813)	-49.64%	69.64%
	Sector	B. Listed Bond								
22	Corporate Bond	IBBLPBOND	6,480	1,053.01	6,823,515	770.00	4,989,600	(1,833,915)	-26.88%	1.57%
23		SJIBLPBOND	1,400	4,882.55	6,835,575	4,500.00	6,300,000	(535,575)	-7.84%	1.57%
	Sub-Total				13,659,090		11,289,600	(2,369,490)	-17.35%	3.14%
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								
24	Mutual Fund	CAPMIBBLMF	425,000	11.53	4,898,818	8.10	3,442,500	(1,456,318)	-29.73%	1.13%
	Sub-Total				4,898,818		3,442,500	(1,456,318)	-29.73%	1.13%
		D. IPO								
25			-	-	-	-	-	-	-	0.00%
	Sub -Total				-		-	-		0.00%
Grand Total of Capital Market Securities (Listed)					321,519,768		167,293,148	(154,226,621)	-47.97%	73.90%



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

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

SL	Investment in Stocks/Securities		No. of Shares/Unit	Avarage Cost Price	Cost Value	Market Price	Market Value	Appreciation (or Diminution) in the Market Value/ Fair Value of Investments	% Change(In term of Cost)	% of Total Investment
	Sector	A. Pre-IPO Placement Shares								
01	Pharmaceuticals & Chemicals	Amulet Pharmaceuticals Limited	1,040,000	10.58	11,000,000	11.00	11,440,000	440,000	4.00%	2.53%
	Sub-Total				11,000,000		11,440,000	440,000	4.00%	2.53%
Grand Total of Capital Market Securities (Non-Listed)					11,000,000		11,440,000	440,000	4.00%	2.53%
Total Investment in Capital Market Securities (Listed+Non-Listed)					332,519,768		178,733,148	(153,786,621)	-46.25%	- 76.43%

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

A. Term Deposit :

SL & Date	Bank/Non-Bank Name	Rate of Profit	Investment Value	Maturity Value	% of Total Investment
1 & 15/07/2024	Jamuna Bank PLC. (Islamic Wing)	11.40%	30,000,000	31,710,000	6.90%
2 & 21/08/2024	Mutual Trust Bank PLC. (Islamic Wing)	11.00%	15,000,000	15,825,000	3.45%
3 & 09/10/2024	Islamic Finance and Investment PLC.	11.50%	10,000,000	10,575,000	2.30%
4 & 04/07/2024	Mercantile Bank PLC. (Islamic Wing)	11.40%	35,000,000	36,995,000	8.04%
	Sub-Total		90,000,000	95,105,000	20.69%
B. Cash at Bank :					
A/C NO	Bank Name	Rate of Profit	Available Balance	Remarks	
002713100001191	Southeast Bank PLC. MSND (Islamic Wing)	7.00%	5,257,664	N/A	
002713100001192	Southeast Bank PLC. MSND (Islamic Wing)	7.00%	526,764		
002713100001193	Southeast Bank PLC. MSND (Islamic Wing)	7.00%	6,704,551		
002711100007516	Southeast Bank PLC. Current A/C (Islamic Wing)	-	48,618		
	Sub-Total		12,537,597		
Total Cash & Cash Equivalent and Investment in Securities (Not related to Capital Market):			102,537,597		
Total Investment=(I+II+III)			435,057,365		



Capitec Padma P.F. Shariah Unit Fund

Valuation of Closed-end Mutual Fund

As at March 31, 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.

Sl No	Sector Name	Reason	No. of Unit	Cost Price	Cost Value	Market Price	Total Market Value	Unrealized loss	Current NAV as on 20-03-2025	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	8.10	3,442,500	(1,456,317.78)	8.30	7.06	(1,900,442.78)	Provision Applicable

Disclosure:

CAPMIBBLMF: On the close of operation on March 20, 2025, the Fund has reported Net Asset Value (NAV) of Tk. 8.30 per unit on the basis of current market price and Tk. 11.38 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. 554,682,007.86 on the basis of current market price and Tk. 760,796,811.27 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 July 01, 2024 to March 31, 2025

Investment in Securities

							Annexure- C
S.L	Company Name (Trading Code)	Number of Shares	Avarage Cost Value Per Share	Total Cost Value Amount	Market Price	Market Value	Appreciation (or Diminution) in the Market Value/ Fair Value of Investments
1	ACMELAB	75,000	91.10	6,832,247	73.90	5,542,500	(1,289,747)
2	GP	20,300	350.21	7,109,246	321.90	6,534,570	(574,676)
3	IBNSINA	14,700	303.46	4,460,858	287.70	4,229,190	(231,668)
4	MALEKSPIN	140,000	33.59	4,702,897	25.80	3,612,000	(1,090,897)
5	SJIBLPBOND	1,400	4,882.55	6,835,575	4,500.00	6,300,000	(535,575)
6	WALTONHIL	6,160	600.20	3,697,220	462.70	2,850,232	(846,988)
Total				33,638,043		29,068,492	(4,569,551)



Capitec Padma P.F. Shariah Unit Fund
Schedule of realized gain/(loss) on sale of marketable securities
For the Period from July 01, 2024 to March 31, 2025

Annexure-D

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



Capitec Padma P.F. Shariah Unit Fund
Dividend Income
For the Period from July 01, 2024 to March 31, 2025

Annexure-E

SL No.	Name of the Company (Trading Code)	No of Shares	Record Date	Face Value	Dividend %	Net Cash Dividend	DP Ratio	Purification Amount
1	GP	1,230	August 13, 2024	10	160.00%	19,680	0.0097	191
2	BERGERPBL	2,583	August 18, 2024	10	500.00%	129,150	0.0021	271
3	MARICO	832	August 29, 2024	10	1000.00%	83,200	0.0257	2,138
4	CONFIDCEM	134,488	September 30, 2024	10	10.00%	134,488	0.0170	2,286
5	RENATA	20,213	October 21, 2024	10	92.00%	185,960	0.0114	2,120
6	CVOPRL	65,000	October 31, 2024	10	10.00%	65,000	0.0038	247
7	BSCPLC	165,900	November 4, 2024	10	40.00%	663,600	0.0511	33,910
8	ITC	270,000	November 14, 2024	10	11.00%	297,000	0.0186	5,524
9	BDCOM	116,000	November 17, 2024	10	5.00%	58,000	0.0496	2,877
10	NIALCO	465,000	November 17, 2024	10	6.00%	279,000	0.0115	3,209
11	MARICO	832	November 18, 2024	10	450.00%	37,440	0.0257	962
12	MALEKSPIN	140,000	November 18, 2024	10	10.00%	140,000	0.0086	1,203
13	UPGDCL	62,925	November 18, 2024	10	60.00%	377,550	0.0500	18,878
14	PTL	43,000	November 19, 2024	10	5.00%	21,500	0.0645	1,387
15	DOREENPWR	558,714	November 20, 2024	10	10.00%	558,714	0.0004	223
16	ACMELAB	75,000	November 20, 2024	10	35.00%	262,500	0.0002	46
17	GENEXIL	201,040	November 20, 2024	10	3.00%	60,312	0.0001	6
18	BENGALBISC	89,535	November 21, 2024	10	10.00%	89,535	0.0007	63
19	SQURPHARMA	2,585	November 21, 2024	10	110.00%	28,435	0.0408	1,160
20	JHRML	111,832	November 26, 2024	10	10.00%	111,832	0.0517	5,782
21	KBSEED	600,000	December 8, 2024	10	1.00%	60,000	-	-
22	SJIBLPBOND	1,400	December 30, 2024	5,000	9.28%	649,600	-	-
23	SINGERBD	160,000	February 18, 2025	10	10.00%	160,000	0.0110	1,760
24	MARICO	832	February 23, 2025	10	440.00%	36,608	0.0257	941
25	GP	21,530	February 26, 2025	10	170.00%	366,010	0.0097	3,550
26	CONFIDCEM					62	0.0170	1
27	BSCCL					126,914	0.0305	3,871
Total						5,002,089	-	92,606

Dividend Receivables
As at March 31, 2025

Particulars	Amount in Taka	
	31 March, 2025	30 June, 2024
GENEXIL	60,312	-
SINGERBD	160,000	-
GP	366,010	-
MARICO	-	16,640
IBBLPBOND	-	482,112
BEXGSUKUK	-	399,376
ORYZAAGRO	-	1,104,209
ACHIASF	-	172,579
Closing Balance:	586,322	2,174,916



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

Annexure-F

Fund Name	Name of the Investee Company /Issuer	Amount of Investment as on 31.03.2025 (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 July 01, 2024 to March 31, 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%	377,699
02	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001192	MSND	7.00%	19,496
03	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001193	MSND	7.00%	222,074
Total						619,270

Profit on MTDR

For the Period from July 01, 2024 to March 31, 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	11.50%	2,521,754
02	Mutual Trust Bank PLC.(Islamic Wing)	Gulshan	9992020002795	15,000,000	MTDR	11.00%	1,193,820
03	Islamic Finance and Investment PLC.	Head office	1112970000485	10,000,000	MTDR	11.50%	689,105
04	Mercantile Bank PLC.(Islamic Wing)	Motijheel	3410000153824	35,000,000	MTDR	11.50%	2,943,356
Total				90,000,000			7,348,036

MSND profit receivable

As at March 31, 2025

Annexure-I

SL No.	Bank/ Institution Name	Branch	Account Number	Type	Current Rate	Amount
01	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001191	MSND	7.00%	76,658
02	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001192	MSND	7.00%	7,865
03	Southeast Bank PLC. (Islamic Wing)	Motijheel	002713100001193	MSND	7.00%	91,019
Total						175,542

MTDR profit receivable

As at March 31, 2025

Annexure-J

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	11.50%	708,904
03	Mutual Trust Bank PLC.(Islamic Wing)	Gulshan	9992020002795	15,000,000	MTDR	11.00%	171,781
02	Islamic Finance and Investment PLC.	Head office	1112970000485	10,000,000	MTDR	11.50%	545,068
04	Mercantile Bank PLC.(Islamic Wing)	Motijheel	3410000153824	35,000,000	MTDR	11.50%	948,356
Total				90,000,000			2,374,110



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

For the Period from July 01, 2024 to March 31, 2025

Date	NAV	Annexure-K
		Fees
4-Jul-24	333,676,755.35	71,485
11-Jul-24	331,355,990.48	124,430
18-Jul-24	325,160,254.31	122,642
25-Jul-24	326,171,665.13	122,934
1-Aug-24	319,935,363.37	121,135
8-Aug-24	339,664,270.55	126,826
15-Aug-24	333,660,916.43	125,095
22-Aug-24	322,590,635.15	121,901
29-Aug-24	326,442,638.90	123,012
5-Sep-24	325,782,707.81	122,822
12-Sep-24	326,241,064.68	122,954
19-Sep-24	326,146,696.53	122,927
26-Sep-24	314,237,630.09	119,492
3-Oct-24	308,935,014.18	117,962
9-Oct-24	307,865,929.63	100,846
17-Oct-24	300,776,902.41	132,124
24-Oct-24	294,712,770.57	113,859
31-Oct-24	292,879,544.67	113,331
7-Nov-24	293,916,522.32	113,630
14-Nov-24	295,025,576.07	113,950
21-Nov-24	293,188,544.21	113,420
28-Nov-24	298,959,873.75	115,085
5-Dec-24	297,576,799.34	114,686
12-Dec-24	294,242,712.32	113,724
19-Dec-24	292,819,882.17	113,313
26-Dec-24	289,757,741.35	112,430
31-Dec-24	290,841,906.12	80,531
2-Jan-25	289,715,139.03	32,119
9-Jan-25	288,424,087.86	112,045
16-Jan-25	285,607,823.72	111,233
23-Jan-25	289,017,274.29	112,217
30-Jan-25	284,389,274.11	110,882
6-Feb-25	285,353,812.88	111,160
13-Feb-25	284,467,391.46	110,904
20-Feb-25	286,469,648.58	111,482
27-Feb-25	288,254,840.34	111,997
6-Mar-25	283,331,950.40	110,577
13-Mar-25	281,856,920.45	110,151
20-Mar-25	280,375,921.23	109,724
27-Mar-25	282,857,238.13	110,440
31-Mar-25	283,126,760.99	63,153
Total Management fees		4,544,627



Capitec Padma P.F. Shariah Unit Fund
Trustee fees
For the Period from July 01, 2024 to March 31, 2025

		Annexure-L
Date	Weekly Avarage NAV	Fees
4-Jul-24	333,676,755.35	5,500
11-Jul-24	331,355,990.48	9,558
18-Jul-24	325,160,254.31	9,380
25-Jul-24	326,171,665.13	9,409
1-Aug-24	319,935,363.37	9,229
8-Aug-24	339,664,270.55	9,798
15-Aug-24	333,660,916.43	9,625
22-Aug-24	322,590,635.15	9,305
29-Aug-24	326,442,638.90	9,417
5-Sep-24	325,782,707.81	9,398
12-Sep-24	326,241,064.68	9,411
19-Sep-24	326,146,696.53	9,408
26-Sep-24	314,237,630.09	9,065
3-Oct-24	308,935,014.18	8,912
9-Oct-24	307,865,929.63	7,612
17-Oct-24	300,776,902.41	9,916
24-Oct-24	294,712,770.57	8,501
31-Oct-24	292,879,544.67	8,448
7-Nov-24	293,916,522.32	8,478
14-Nov-24	295,025,576.07	8,510
21-Nov-24	293,188,544.21	8,457
28-Nov-24	298,959,873.75	8,624
5-Dec-24	297,576,799.34	8,584
12-Dec-24	294,242,712.32	8,488
19-Dec-24	292,819,882.17	8,447
26-Dec-24	289,757,741.35	8,358
31-Dec-24	290,841,906.12	5,993
2-Jan-25	289,715,139.03	2,388
9-Jan-25	288,424,087.86	8,320
16-Jan-25	285,607,823.72	8,239
23-Jan-25	289,017,274.29	8,337
30-Jan-25	284,389,274.11	8,204
6-Feb-25	285,353,812.88	8,231
13-Feb-25	284,467,391.46	8,206
20-Feb-25	286,469,648.58	8,264
27-Feb-25	288,254,840.34	8,315
6-Mar-25	283,331,950.40	8,173
13-Mar-25	281,856,920.45	8,130
20-Mar-25	280,375,921.23	8,088
27-Mar-25	282,857,238.13	8,159
31-Mar-25	283,126,760.99	4,667
Total Trustee fees		341,550



Capitec Padma P.F. Shariah Unit Fund
Custodian fees
For the Period from July 01, 2024 to March 31, 2025

			Annexure-M
Date	Portfolio	MTDR	Fees
31-Jul-24	205,496,992	90,000,000	36,937
31-Aug-24	219,545,307	90,000,000	38,693
30-Sep-24	204,132,009	90,000,000	36,767
31-Oct-24	190,102,126	90,000,000	35,013
30-Nov-24	192,799,309	90,000,000	35,350
31-Dec-24	187,346,974	90,000,000	34,668
31-Jan-25	191,559,685	90,000,000	35,195
28-Feb-25	194,661,264	90,000,000	35,583
31-Mar-25	189,005,885	90,000,000	34,876
Total Custodian fees			323,081

