Financial Statements
of
CAPM IBBL Islamic Mutual Fund
For the period from 01 July 2025 to 31 March 2026

CAPM IBBL Islamic Mutual Fund
Statement of Financial Position
As at 31 March 2026

	Notes	31 Mar 2026 Taka	30 Jun 2025 Taka
ASSETS			
Investments - at market price	8	354,344,249	298,656,109
Prepayments and deposit	9	1,882,372	1,696,693
Other receivables	10	2,678,798	6,006,624
Investment in term deposits (MTDRs)	11	30,000,000	30,000,000
Cash and cash equivalents	12	139,262,220	201,605,395
TOTAL ASSETS		**528,167,639**	**537,964,820**
LIABILITIES			
Account payables	13	2,429,235	5,168,362
Dividend purification fund	14	318,086	-
Unclaimed dividend	15	797,751	797,751
TOTAL LIABILITIES		**3,545,072**	**5,966,113**
TOTAL NET ASSETS		**524,622,567**	**531,998,707**
OWNERS' EQUITY			
Unit fund	16	668,535,000	668,535,000
Pre-operating income reserve	17	3,107,984	3,107,984
Retained earnings	18	(147,020,417)	(139,644,277)
TOTAL OWNERS' EQUITY		**524,622,567**	**531,998,707**
Net asset value (NAV) per unit:			
At cost price	20	**11.45**	**11.48**
At market price	21	**7.85**	**7.96**

These financial statements should be read in conjunction with annexed notes.

Chairman/MD
Asset Manager
CAPM Company Limited

Chairman
Trustee
Investment Corporation of Bangladesh

Compliance Officer
Asset Manager
CAPM Company Limited

Member
Trustee
Investment Corporation of Bangladesh

Dhaka, Bangladesh

Date: 30 April 2026

CAPM IBBL Islamic Mutual Fund
Statement of Profit or Loss and Other Comprehensive Income
For the period from 01 July 2025 to 31 March 2026

	Notes	July 01 2025 to March 31 2026	July 01 2024 to March 31 2025	January 01 2026 to March 31 2026	January 01 2025 to March 31 2025
		Taka	Taka	Taka	Taka
INCOME					
Profit and coupon income	22	9,838,946	9,884,214	2,424,416	3,238,986
Net gain on sale of marketable securities	23	(7,424,345)	25,650,180	2,875,956	9,067,068
Dividend income	24	5,097,000	9,726,325	518,912	428,836
		7,511,601	**45,260,718**	**5,819,283**	**12,734,891**
EXPENSES					
Management fee		7,137,336	7,257,986	2,291,868	2,389,327
Annual fees (CDBL, DSE and CSE)		581,433	581,256	190,981	190,951
Trustee fee		591,297	644,526	192,298	209,898
BSEC annual fee		501,859	501,859	164,844	164,844
Custodian fee		396,113	424,178	137,367	131,234
CDBL and BO charges		96,728	73,590	41,039	23,210
Bank charges, commission and excise duty		157,408	195,512	20,405	21,043
Advertisement & publicity expenses		211,400	195,500	60,500	116,500
Dividend purification		318,086	-	93,279	-
Shariah board meeting expenses		84,000	60,000	30,000	32,000
		10,075,660	**9,934,407**	**3,222,582**	**3,279,005**
Net profit before provision for the period		**(2,564,059)**	**35,326,312**	**2,596,701**	**9,455,886**
Provision for unrealized gain/(loss) on investment	19	(4,812,081)	(58,221,917)	6,381,280	(15,685,604)
Net profit/(loss) after provision for the period		**(7,376,140)**	**(22,895,605)**	**8,977,981**	**(6,229,718)**
Other comprehensive income					
Unrealized gain during the period	19	-	-	-	-
Total comprehensive profit/(loss) for the period		**(7,376,140)**	**(22,895,605)**	**8,977,981**	**(6,229,718)**
Earnings per unit (EPU)	25	**(0.11)**	**(0.34)**	**0.13**	**(0.09)**

These financial statements should be read in conjunction with annexed notes

Chairman/MD
Asset Manager
CAPM Company Limited

Compliance Officer
Asset Manager
CAPM Company Limited

Chairman
Trustee
Investment Corporation of Bangladesh

Member
Trustee
Investment Corporation of Bangladesh

Dhaka, Bangladesh

Date: 30 April 2026

CAPM IBBL Islamic Mutual Fund
Statement of Changes in Equity
For the period from 01 July 2025 to 31 March 2026

Amount in Taka

Particulars	Unit fund	Pre-operating income reserve	Unrealized capital gain	Retained earnings	Total equity
Opening balance as at 01 July 2025	**668,535,000**	**3,107,984**	**-**	**(139,644,277)**	**531,998,707**
Net loss for the period	-	-	-	(7,376,140)	(7,376,140)
Dividend declared	-	-	-	-	-
Unrealized gain during the period	-	-	-	-	-
Balance as at 31 March 2026	**668,535,000**	**3,107,984**	**-**	**(147,020,417)**	**524,622,567**

Statement of Changes in Equity
For the period from 01 July 2024 to 31 March 2025

Amount in Taka

Particulars	Unit fund	Pre-operating income reserve	Unrealized capital gain	Retained earnings	Total equity
Opening balance as at 01 July 2024	**668,535,000**	**3,107,984**	**-**	**(92,139,085)**	**579,503,899**
Net loss for the period	-	-	-	(22,895,605)	(22,895,605)
Dividend declared	-	-	-	-	-
Unrealized gain during the period	-	-	-	-	-
Balance as at 31 March 2025	**668,535,000**	**3,107,984**	**-**	**(115,034,690)**	**556,608,294**

Chairman/MD
Asset Manager
CAPM Company Limited

Chairman
Trustee
Investment Corporation of Bangladesh

Compliance Officer
Asset Manager
CAPM Company Limited

Member
Trustee
Investment Corporation of Bangladesh

CAPM IBBL Islamic Mutual Fund
Statement of Cash Flows
For the period from 01 July 2025 to 31 March 2026

		July 01 2025 to March 31 2026 Taka	July 01 2024 to March 31 2025 Taka
A. Cash flows from operating activities			
Profit and coupon income realized		8,647,861	7,967,138
Dividend income received		6,777,495	11,787,873
Gain on sale of investment	Note-23	(7,424,345)	25,650,180
Prepayments and deposits		(1,981,468)	(1,451,516)
Payment made for expenses		(10,700,912)	(10,873,609)
Net cash flows from operating activities		**(4,681,370)**	**33,080,065**
B. Cash flows from investing activities			
Acquisition of shares from secondary market	Annexure-E	(237,944,919)	(67,140,179)
Investment in term deposits (MTDRs)		-	-
Proceeds from sale of shares in secondary market (cost)		180,283,115	88,681,540
Net cash flows from investing activities		**(57,661,804)**	**21,541,362**
C. Cash flows from financing activities			
Dividend paid	Note-26	-	(31,402)
Net cash used in financing activities		-	**(31,402)**
Net cash flows during the period (A+B+C)		**(62,343,174)**	**54,590,025**
Cash and cash equivalents at the beginning of the period		201,605,395	140,075,200
Cash and cash equivalents at the end of the period		**139,262,220**	**194,665,225**
Net operating cash flows		**(4,681,370)**	**33,080,065**
Number of outstanding units		66,853,500	66,853,500
Net operating cash flows per unit (NOCFPU)		**(0.07)**	**0.49**

Chairman/MD
Asset Manager
CAPM Company Limited

Chairman
Trustee
Investment Corporation of Bangladesh

Compliance Officer
Asset Manager
CAPM Company Limited

Member
Trustee
Investment Corporation of Bangladesh

		31 Mar 2026 Taka	30 Jun 2025 Taka
8	**Investments - at market price**		
	Investment in capital market securities (listed)	349,478,249	284,982,846
	Investment in capital market securities (non-listed)	4,866,000	13,673,263
		354,344,249	**298,656,109**
	The details is in Annexure - A.		
9	**Prepayments and deposit**		
	Prepayments		
	Annual fee to DSE & CSE	648,388	481,712
	Annual fee to CDBL	91,189	64,762
	Annual fee to BSEC	148,360	650,219
	Annual fee to Trustee	194,435	-
		1,082,372	**1,196,693**
	Deposit		
	Security deposit to CDBL	500,000	500,000
	Advace for Legal Services	300,000	-
		800,000	**500,000**
		1,882,372	**1,696,693**
10	**Other receivables**		
	Receivable from brokerage	48,403	2,886,820
	Profit from Mudaraba short notice deposits-MSND (Annexure - F)	1,740,171	-
	Profit from term deposits-MTDRs (Annexure - F)	754,703	1,303,790
	Cash dividend receivable (Annexure - F)	135,520	1,816,014
		2,678,798	**6,006,624**
11	**Investment in term deposits (MTDRs)**		
	Trust Bank PLC - Banani Branch (A/C No-7056-0331003097)	5,000,000	5,000,000
	Trust Bank PLC - Banani Branch (A/C No-7056-0331003104)	5,000,000	5,000,000
	Trust Bank PLC - Banani Branch (A/C No-7056-0331003113)	5,000,000	5,000,000
	Trust Bank PLC - Banani Branch (A/C No-7056-0331003122)	5,000,000	5,000,000
	Union Bank PLC - Atibazar Branch (A/C No-0522100000202)	10,000,000	10,000,000
		30,000,000	**30,000,000**
12	**Cash and cash equivalents**		
	Cash at banks		
	SND accounts with		
	Midland Bank PLC-Banani Branch (A/C No-8801-1820000702)	73,307	12,051,739
	Trust Bank PLC - Banani Branch (A/C No-7056-0322000026)	1,742,493	55,739,403
	Union Bank PLC - Banani Branch (A/C No-0291210000343)	136,361,108	132,747,182
	Union Bank PLC-Banani Branch (A/C No-0291210000591) (Dividend)	1,085,313	1,067,071
		139,262,220	**201,605,395**
13	**Account payables**		
	Management fee	2,291,868	4,739,786
	Custodian fee	137,367	257,377
	Audit fee	-	50,000
	Payable to trustee	-	121,200
		2,429,235	**5,168,362**
14	**Dividend purification fund**		
	Opening balance-disclosed in 30 June 2025 audited FS (Note-23)	47,114	-
	Add: Addition during the period (Annexure - G)	270,972	-
	Less: use during the period	-	-
		318,086	-
15	**Unclaimed dividend**		
	Year 2020-2021	364,611	364,611
	Year 2021-2022	267,855	267,855
	Year 2022-2023	165,285	165,285
		797,751	**797,751**

16 Unit fund

66,853,500 units @ Taka 10 each	**668,535,000**	**668,535,000**

Category of share holders	No. of shareholders	Quantity of shares	Shareholding %
Company	51	46,686,842	69.83%
Individuals	1,435	15,860,315	23.72%
Joint holder	325	4,306,343	6.44%
Total	**1,811**	**66,853,500**	**100%**

Share holding ranger	No. of shareholders	Quantity of shares	Shareholding %
1-10000	1,377	3,538,798	5.29%
10001-20000	179	2,674,488	4.00%
20001-30000	86	2,163,089	3.24%
30001-40000	40	1,424,872	2.13%
40001-50000	34	1,542,756	2.31%
50001-60000	17	937,476	1.40%
60001-70000	14	896,053	1.34%
70001-80000	14	1,036,203	1.55%
80001- and above	50	52,639,765	78.74%
Total	**1,811**	**66,853,500**	**100%**

17 Pre-operating income reserve

This reserve represents interest income earned from the temporary investments of unit fund collection in a bank account during the Fund's pre-operating phase. Interest income generated during this phase has been transferred to a reserve under 'Pre-operating reserve'.

18 Retained earnings

Opening balance	(139,644,277)	(92,139,085)
Add: Net profit/(loss) during the period	(7,376,140)	(47,505,192)
	(147,020,417)	(139,644,277)
Less: Dividend declared	-	-
	(147,020,417)	**(139,644,277)**

19 Unrealized capital gain

Investment - at market price	354,344,249	298,656,109
Investment - at cost price	594,885,606	534,385,385
Total unrealized loss	**(240,541,356)**	**(235,729,275)**
Less: Provision made previous year	(235,729,275)	(146,047,620)
Required provision	**(4,812,081)**	**(89,681,655)**

20 Net asset value (NAV) per unit at cost price

Total net assets value - at market price	524,622,567	531,998,707
Add: Unrealized loss	240,541,356	235,729,275
Total net assets value - at cost price	**765,163,924**	**767,727,983**
Number of units	66,853,500	66,853,500
NAV per unit at cost price	**11.45**	**11.48**

21 Net asset value (NAV) per unit at market price

Total net assets value - at market price	524,622,567	531,998,707
Number of units	66,853,500	66,853,500
NAV per unit at market price	**7.85**	**7.96**

		July 01 2025 to March 31 2026 Taka	July 01 2024 to March 31 2025 Taka
22	**Profit and coupon income**		
	Profit from bank deposits-MSND (Annexure - D)	6,476,398	5,945,311
	Profit from term deposits-MTDRs (Annexure - D)	2,265,747	2,846,903
	Coupon income from Beximco Green Sukuk Al Istisna'A	1,096,800	1,092,000
		9,838,946	**9,884,214**
23	**Net gain on sale of marketable securities**		
	Gain on sale of marketable securities (Annexure - C)	(7,102,875)	25,879,301
	Less: Brokerage fee	(321,470)	(229,122)
	Net gain on sale of marketable securities	**(7,424,345)**	**25,650,180**
24	**Dividend income** (Annexure - B)	**5,097,000**	**9,726,325**
25	**Earnings per unit (EPU)**		
	Net profit during the period (A)	(7,376,140)	(22,895,605)
	Number of units (B)	66,853,500	66,853,500
	Earnings per unit (EPU) (A÷B)	**(0.11)**	**(0.34)**

NB: The negative EPU has shown improvement driving by a strong recovery in the existing portfolio holdings.

26	**Dividend paid**		
	Opening balance	797,751	829,153
	Add: Dividend declaration during the year	-	-
	Less: Closing balance	797,751	797,751
		-	**31,402**

Chairman/MD
Asset Manager
CAPM Company Limited

Chairman
Trustee
Investment Corporation of Bangladesh

Compliance Officer
Asset Manager
CAPM Company Limited

Member
Trustee
Investment Corporation of Bangladesh

Annexure-A

Name of Asset Manager: CAPM (Capital & Asset Portfolio Management) Company Ltd.

Name of the Schems/Mutual Fund: CAPM IBBL Islamic Mutual Fund

Portfolio Statements as at March, 2026

I. Investment in Capital Market Securities (Listed):

[Figure in Bangladeshi Taka]

SL	Investment in Stocks/ Securities (Sectorwise)		No of Shares/ Units	Cost Value	Cost Value/ Units	Market Value	Market Value/ Units	Appreciation (or Diminution) in the MarketValue /Fair Value of Investments	% Change (interms of cost)	% of Total Investments
	A. Shares of Listed Companies (Script wise)									
1	IT Sector	AAMRATECH	229,966	9,884,078	42.98	3,334,507	14.50	(6,549,570.60)	-66.26%	1.29%
		Total		**9,884,078**		**3,334,507**		**(6,549,571)**		**1.29%**
2	Miscellaneous	BSC	450,894	51,939,166	115.19	48,065,300	106.60	(3,873,865.51)	-7.46%	6.80%
3		INDEXAGRO	99,912	10,905,461	109.15	6,524,254	65.30	(4,381,206.96)	-40.17%	1.43%
4		BEXIMCO	14,809	1,222,817	82.57	1,631,211	110.15	408,394.55	33.40%	0.16%
		Total		**64,067,443**		**56,220,765**		**(7,846,678)**		**8.38%**
5	Telecommunication	BSCPLC	142,465	19,000,412	133.37	19,802,635	139.00	802,222.81	4.22%	2.49%
6		GP	22,185	7,112,432	320.60	5,435,325	245.00	(1,677,106.85)	-23.58%	0.93%
		Total		**26,112,844**		**25,237,960**		**(874,884)**		**3.42%**
7	Pharmaceuticals & Chemicals	BEACONPHAR	344,447	58,023,211	168.45	34,892,481	101.30	(23,130,730.31)	-39.86%	7.59%
8		BXPHARMA	212,000	34,315,755	161.87	23,913,600	112.80	(10,402,154.92)	-30.31%	4.49%
9		IBNSINA	75,121	22,995,909	306.12	24,331,692	323.90	1,335,782.48	5.81%	3.01%
10		MARICO	2,976	5,188,596	1743.48	8,156,918	2740.90	2,968,321.92	57.21%	0.68%
11		ORIONPHARM	295,231	18,604,884	63.02	8,546,937	28.95	(10,057,946.25)	-54.06%	2.43%
12		RENATA	44,657	53,306,400	1193.69	18,898,842	423.20	(34,407,557.60)	-64.55%	6.98%
13		TECHNODRUG	5,000	170,000	34.00	175,500	35.10	5,500.00	3.24%	0.02%
		Total		**192,604,756**		**118,915,971**		**(73,688,785)**		**25.21%**
14	Engineering	BSRMLTD	100,000	11,202,217	112.02	8,405,000	84.05	(2,797,217.42)	-24.97%	1.47%
15		GPHISPAT	755,006	39,023,383	51.69	12,155,597	16.10	(26,867,786.18)	-68.85%	5.11%
16		WALTONHIL	36,806	42,991,610	1168.06	13,877,702	377.05	(29,113,907.42)	-67.72%	5.63%
17		IFADAUTOS	467,693	44,176,264	94.46	10,172,323	21.75	(34,003,941.64)	-76.97%	5.78%
		Total		**137,393,474**		**44,610,622**		**(92,782,853)**		**17.98%**
18	Bank	SHAHJABANK	1,949,913	36,181,117	18.56	34,220,973	17.55	(1,960,143.48)	-5.42%	4.73%
19		SIBL	4,614,628	71,529,123	15.50	13,843,884	3.00	(57,685,239.28)	-80.65%	9.36%
		Total		**107,710,240**		**48,064,857**		**(59,645,383)**		**14.10%**
20	Food & Allied	OLYMPIC	148,138	23,274,137	157.11	21,428,162	144.65	(1,845,975.66)	-7.93%	3.05%
21		UNILEVERCL	7,000	2,955,900	422.27	15,003,100	2143.30	12,047,200.00	407.56%	0.39%
		Total		**26,230,037**		**36,431,262**		**10,201,224**		**3.43%**
22	Cement	LHB	18,800	1,283,843	68.29	958,800	51.00	(325,042.56)	-25.32%	0.17%
23	Ceramics Sector	MONNOCERA	5,000	472,067	94.41	411,250	82.25	(60,817.25)	-12.88%	0.06%
24	Paper & Printing	WEBCOATS	28,693	414,703	14.45	532,255	18.55	117,551.83	28.35%	0.05%
	Sub-Total			**566,173,486**		**334,718,249**		**(231,455,236)**		**74.09%**
	B. Listed Mutual Funds/CIS (Script wise)									
								-		0.00%
	Sub-Total			-		-		-		**0.00%**
	C. Listed Bond/Debenture/Islamic Securities (Script wise)									
1		BEXGSUKUK	240,000	22,712,120	94.63	14,760,000	61.50	(7,952,120.00)	-35.01%	2.97%
	Sub-Total			**22,712,120**		**14,760,000**		**(7,952,120)**		**2.97%**
	D. Other Listed Securities (Script wise), If any (IPO Investment)									
								-		0.00%
	Sub-Total			-		-		-		**0.00%**
	Grand Total of Capital Market Securities (Listed)			**588,885,606**		**349,478,249**		**(239,407,356)**		**77.06%**

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

SL	Investment in Stocks/ Securities (Sectorwise)	No of Shares/ Units	Cost Value	Cost Value/ Units	Fair Value /Market Value**	Market Value/ Units	Appreciation (or Diminution) in the MarketValue /Fair Value of Investments	% Change (interms of cost)	% of Total Investments
	A. Open-End Mutual Funds (Script wise)*								
1	HFAML Shariah Unit Fund	600,000	6,000,000	10.00	4,866,000	8.11	(1,134,000)	-18.90%	0.79%
	Sub-Total		**6,000,000**		**4,866,000**		**(1,134,000)**		**0.79%**
	B. Pre-IPO Placement Shares, If any								
									-
	Sub-Total		-		-				-
	C. Non-Listed Bond/Debenture/Islamic Securities (Script wise)								
	Sub-Total		-		-		-		
	Grand Total of Capital Market Securities (Non-Listed)		**6,000,000**		**4,866,000**		**(1,134,000)**		**0.79%**
	TOTAL COST AND MARKET VALUE (LISTED + NON-LISTED)		**594,885,606**		**354,344,249**		**(240,541,356)**		**77.85%**

*For Open-ends Mutual Funds. Surrender value shall be considered as Market Value** For other non-listed securities. Fair value shall be considered following International Financial Reporting Standards (IFRSs) and be reported once a year in the annual audited financial statements of the Fund/Scheme

III. Cash and Cash Equivalents and Investments in Securities not related to Capital Market: [Figure in Bangladeshi Taka]

A. Money Market Investments (Script wise)			Types (G.Sec/Others	No of Instrument	Cost Value	Market Value /Fair Value	Appreciation (or Diminution) in the MarketValue /Fair Value of Investments
B. Term Deposit/Investment:							
No and Date		**Bank/Non-Bank Name**	**Rate of Interest/Profit**	**Investment Value**	**Maturity Date**		
1		Union Bank -Atibazar	12.50%	10,000,000	14-Jan-26		
2		Trust Bank- Banani	7.50%	10,000,000	1-Aug-26		
3		Trust Bank- Banani	9.50%	10,000,000	1-Aug-26		
Sub-Total				**30,000,000**			
C. Cash at Bank:							
A/C No.	**Bank Name**	**Nature of Account**	**Rate of Interest/Profit**	**Available Balance**	**N/A**		
0056-0320000382	Trust Bank Limited	Mudaraba-SND	7%	1,742,493			
8801-1820000702	Midland Bank Limited	Saalam-SND	7%	73,307			
0291-210000343	Union Bank Ltd.	MSND	4%	136,361,108			
0291-210000591	Union Bank Ltd.	MSND	4%	1,085,313			
Sub-Total				**139,262,220**			
D. Cash in Hand:					N/A		
Sub-Total							
Total Cash and Cash Equivalents and Investments in Securities not related to Capital Market:				**169,262,220**	-	-	

Total Investment (I+II+III)			**764,147,826**	**523,606,470**	**(240,541,356)**

Compliance Officer
Asset Manager
CAPM Company Limited

Chairman/MD
Asset Manager
CAPM Company Limited

CAPM IBBL Islamic Mutual Fund
Dividend income
For the period ended 31 March 2026

Annexure-B

Dividend income: *Amount in Taka*

Sl #	Stocks/securities name	Holding quantity	Dividend per share	Total dividend	Tax deduct	Net dividend
1	Bangladesh Steel Re-Rolling Mills Limited	100,000	50.00%	500,000	-	500,000.00
2	Bangladesh Submarine Cables PLC	40,000	40.00%	160,000	-	160,000.00
3	Bangladesh Submarine Cables PLC	144,778	25.00%	361,945	-	361,945.00
4	Baraka Patenga Power Limited	778	2.00%	156	-	155.60
5	Beacon Pharmaceuticals PLC	344,447	21.00%	723,339	-	723,338.70
6	GPH Ispat Ltd.	755,006	5.00%	377,503	-	377,503.00
7	Grameenphone Ltd.	22,185	110.00%	244,035	-	244,035.00
8	IFAD Autos PLC.	467,693	2.00%	93,539	-	93,538.60
9	Index Agro Industries Limited	95,155	12.00%	114,186	-	114,186.00
10	Index Agro Industries Limited (Extra portion of SD)			49		48.89
11	LafargeHolcim Bangladesh PLC.	18,800	18.00%	33,840	-	33,840.00
12	Marico Bangladesh Limited	2,976	600.00%	178,560	-	178,560.00
13	Marico Bangladesh Limited	2,976	500.00%	148,800	-	148,800.00
14	Marico Bangladesh Limited	2,976	475.00%	141,360		141,360.00
15	Monno Ceramic Industries Ltd.	5,000	2.00%	1,000	-	1,000.00
16	Olympic Industries PLC.	157,613	30.00%	472,839	-	472,839.00
17	Renata PLC	44,657	55.00%	245,614	-	245,613.50
18	Techno Drugs Ltd.	5,000	10.00%	5,000	-	5,000.00
19	The IBN SINA Pharmaceutical Industry PLC	86,186	64.00%	551,590	-	551,590.40
20	Walton Hi-Tech Industries PLC	33,460	175.00%	585,550	-	585,550.00
21	Web Coats PLC.	316,193	5.00%	158,097	-	158,096.50
Total dividend income						**5,097,000**

Compliance Officer
Asset Manager
CAPM Company Limited

Chairman/MD
Asset Manager
CAPM Company Limited

CAPM IBBL Islamic Mutual Fund
Gain on sale of marketable securities
For the period ended 31 March 2026

Annexure - C
Amount in Taka

Sl #	Name of securities	No. of securities	Per unit cost	Total cost price	Per unit sell	Total sell price	Gain/(loss)
1	BEACONPHAR	172,000	79.88	13,739,204.85	129.80	22,325,777.50	8,586,572.65
2	AAMRATECH	125,234	40.46	5,067,084.48	11.49	1,438,491.40	(3,628,593.08)
3	BPPL	475,897	45.40	21,606,859.16	14.49	6,896,177.40	(14,710,681.76)
4	BSC	377,910	108.88	41,145,035.71	112.67	42,580,170.80	1,435,135.09
5	BSCPLC	55,492	209.79	11,641,707.42	148.52	8,241,635.00	(3,400,072.42)
6	BXPHARMA	15,000	184.87	2,773,035.00	131.69	1,975,393.60	(797,641.40)
7	CIBBLSU Fund	1,170,960	8.54	9,999,998.40	8.20	9,606,664.00	(393,334.40)
8	GP	15,415	327.21	5,044,005.35	319.46	4,924,477.50	(119,527.85)
9	IBNSINA	35,862	273.93	9,823,697.31	340.15	12,198,523.40	2,374,826.09
10	INDEXAGRO	14,166	116.96	1,656,817.51	82.13	1,163,411.20	(493,406.31)
11	MARICO	1,900	1,743.48	3,312,612.00	2,672.29	5,077,357.40	1,764,745.40
12	MONNOCERA	5,000	95.77	478,872.43	93.20	466,000.00	(12,872.43)
13	OLYMPIC	298,149	155.02	46,218,333.40	161.22	48,068,430.40	1,850,097.00
14	WEBCOATS	351,841	14.03	4,937,435.39	15.29	5,379,313.80	441,878.41
Total		**3,114,826**		**177,444,698**		**170,341,823**	**(7,102,875)**

Compliance Officer
Asset Manager
CAPM Company Limited

Chairman/MD
Asset Manager
CAPM Company Limited

CAPM IBBL Islamic Mutual Fund
Profit and coupon income
For the period ended 31 March 2026

Annexure - D
Amount in Taka

I. Profit income from bank deposits-MSND:

Sl #	Bank/institution name	Branch	Account no.	Type	Amount
1	Midland Bank Ltd.	Banani	8801-1820000702	MSND	176,213
2	Trust Bank Ltd.	Banani	7056-0322000026	MSND	2,186,372
3	Union Bank PLC	Banani	0291210000343	MSND	4,081,153
4	Union Bank PLC	Banani	0291210000591	MSND	32,661
Total profit/interest income					**6,476,398**

II. Profit income from term deposits-MTDR:

Sl #	Bank/institution name	Branch	Account no.	Type	Rate	Amount
1	Trust Bank PLC	Banani	7056-0331003097	MTDR	9.25% to 7.50%	331,975
2	Trust Bank PLC	Banani	7056-0331003104	MTDR	9.25% to 7.50%	331,975
3	Trust Bank PLC	Banani	7056-03310031113	MTDR	9.50%	356,575
4	Trust Bank PLC	Banani	7056-0331003122	MTDR	9.50%	356,575
5	Union Bank PLC	Atibazar	0522100000202	MMPS	12.3% to 13.34%	888,646
Total profit/interest income						**2,265,747**

Compliance Officer
Asset Manager
CAPM Company Limited

Chairman/MD
Asset Manager
CAPM Company Limited

CAPM IBBL Islamic Mutual Fund
Investment in marketable Securities
For the period ended 31 March 2026

Annexure - E
Amount in Taka

Marketable securities:

Sl #	Name of securities	No. Of Securities	Acquisition Cost Per Share	Total Acquisition Cost	Avg Mkt Value Per Share (DSE & CSE)	Total Market Value	Changes
1	BEACONPHAR	36,311	112.37	4,080,357.93	101.30	3,678,304	(402,053.63)
2	BSC	828,804	112.31	93,084,201.61	106.60	88,350,506	(4,733,695.21)
3	BSCPLC	147,957	134.00	19,825,529.62	139.00	20,566,023	740,493.38
4	BXPHARMA	100,000	122.92	12,292,035.00	112.80	11,280,000	(1,012,035.00)
5	IBNSINA	29,336	328.86	9,647,438.07	323.90	9,501,930	(145,507.67)
6	INDEXAGRO	15,257	72.33	1,103,552.70	65.30	996,282	(107,270.60)
7	OLYMPIC	426,464	156.54	66,758,419.35	144.65	61,688,018	(5,070,401.75)
8	SHAHJABANK	1,393,181	18.52	25,801,246.39	17.55	24,450,327	(1,350,919.84)
9	WALTONHIL	3,346	-	-	377.05	1,261,609	1,261,609.30
10	WEBCOATS	380,534	14.06	5,352,138.71	18.55	7,058,906	1,706,766.99
Total				**237,944,919**		**228,831,905**	**(9,113,014)**

Compliance Officer
Asset Manager
CAPM Company Limited

Chairman/MD
Asset Manager
CAPM Company Limited

CAPM IBBL Islamic Mutual Fund
Profit/cash dividend income receivables
For the period ended 31 March 2026

Annexure-F

Profit receivables: MTDR

Amount in Taka

Sl #	Bank/institution name	Branch	Account no	Type	Rate	Receivable amount
1	Trust Bank PLC	Banani	7056-0331003097	MTDR	7.50%	61,119
2	Trust Bank PLC	Banani	7056-0331003104	MTDR	7.50%	61,119
3	Trust Bank PLC	Banani	7056-03310031113	MTDR	9.50%	316,233
4	Trust Bank PLC	Banani	7056-0331003122	MTDR	9.50%	316,233
5	Union Bank PLC	Atibazar	0522100000202	MMPS	12.30%	-
Total profit receivables						**754,703**

Profit receivables: MSND

Amount in Taka

Sl #	Bank/institution name	Branch	Account no	Type	Rate	Receivable amount
1	Midland Bank Ltd.	Banani	8801-1820000702	MSND	6.00%	46,886
2	Trust Bank Ltd.	Banani	7056-0322000026	MSND	7.00%	336,186
3	Union Bank PLC	Banani	0291210000343	MSND	4.00%	1,346,371
4	Union Bank PLC	Banani	0291210000591	MSND	4.00%	10,729
Total profit receivables						**1,740,171**

Cash dividend receivables

Sl #	Stocks/securities name	Holding quantity	Dividend per share	Total dividend	Tax deduct	Net dividend
1	Aamra Technologies Limited	355,200	1.00%	35,520	-	35,520.00
2	Orion Pharma Ltd.	100,000	10.00%	100,000	-	100,000.00
Total cash dividend receivables						**135,520**

Compliance Officer
Asset Manager
CAPM Company Limited

Chairman/MD
Asset Manager
CAPM Company Limited

CAPM IBBL Islamic Mutual Fund
Dividend Purification
For the period ended 31 March 2026

Annexure-G

Dividend Purification: *Amount in Taka*

Sl. No	Script Name	% of Dividend	Received Date	Dividend Received (BDT)	Non-Compliant Income (BDT)	Total Revenue (Net sales+Interst Income+Dividend Income+Rent income+Gain From Investment Bonds) (BDT)	Non-Compliant Ratio	Amount to Purify (BDT)
1	MARICO	1950% CD	24-Jul-25	1,680,120.00	850,040,465.00	10,733,199,403.00	7.92%	133,060.98
2	BEACONPHAR	21%C	20-Jan-26	723,338.70	10,435,278.00	12,818,040,069.00	0.08%	588.88
3	BPPL	2%CD	25-Jan-26	155.60	6,002,644.00	13,053,258,231.00	0.05%	0.07
4	BSC	25% CD	27-Jan-26	361,945.00	1,703,103,156.00	7,982,754,010.00	21.33%	77,220.18
5	BSCPLC	40% CD	18-Dec-25	160,000.00	475,592,234.00	3,581,195,032.00	13.28%	21,248.43
6	BSRMLTD	50%CD	20-Jan-26	500,000.00	75,906,480.00	95,825,612,932.00	0.08%	396.07
7	GENEXIL	3% CD	24-Sep-25	374.00	119,831.00	842,097,764.00	0.01%	0.05
8	GP	110% CD	9-Sep-25	244,035.00	339,408,000.00	79,717,997,000.00	0.43%	1,039.01
9	GPHISPAT	5% CD	22-Jan-26	377,503.00	262,986,678.00	57,801,426,313.00	0.45%	1,717.57
10	IBNSINA	64% CD	14-Dec-25	551,590.40	2,506,832.00	4,821,593,509.00	0.05%	286.78
11	IFADAUTOS	2%CD	21-Jan-26	93,538.60	134,935,017.00	9,040,264,682.00	1.49%	1,396.16
12	INDEXAGRO	12%CD	7-Jan-26	114,234.89	5,777,927.00	4,416,907,242.00	0.13%	149.44
13	LHB	18% CD	8-Dec-25	33,840.00	111,434,000.00	4,349,939,000.00	2.56%	866.89
14	MARICO	600% CD	18-Sep-25	178,560.00	220,053,442.00	3,076,615,255.00	7.15%	12,771.42
15	MARICO	500% CD	22-Dec-25	148,800.00	241,235,330.00	5,945,476,981.00	4.06%	6,037.50
16	MARICO	475% CD	11-Mar-26	141,360.00	284,207,113.00	16,197,749,654.00	1.75%	2,480.31
17	MONNOCERA	2% CD	6-Jan-26	1,000.00	4,163.00	467,319,138.00	0.00%	0.01
18	OLYMPIC	30%CD	4-Jan-26	472,839.00	511,276,913.00	28,297,039,812.00	1.81%	8,543.36
19	RENATA	55%CD	15-Jan-26	245,613.50	92,837,196.00	42,690,685,824.00	0.22%	534.12
20	TECHNODRUG	10%CD	10-Feb-26	5,000.00	1,846,455.00	3,377,668,592.00	0.05%	2.73
21	WALTON	175% CD	10-Nov-25	585,550.00	290,334,678.00	71,379,425,335.00	0.41%	2,381.72
22	WEBCOATS	5% CD	27-Jan-26	158,096.50	792,960.00	502,187,410.00	0.16%	249.64
Total Amount to Purify								**270,972**

Compliance Officer
Asset Manager
CAPM Company Limited

Chairman/MD
Asset Manager
CAPM Company Limited