Unaudited Financial Statements
of
CAPM IBBL Islamic Mutual Fund
For the period from 01 July 2024 to 31 December 2024

CAPM IBBL Islamic Mutual Fund
Statement of Financial Position
As at 31 December 2024

	Notes	31 December 2024 Taka	30 June 2024 Taka
ASSETS			
Investments - at market price	7	319,481,832	410,279,615
Advances	8	969,196	1,876,292
Account receivables	9	7,472,270	3,582,343
Investment in term deposits (MTDRs)	10	30,000,000	30,000,000
Cash and cash equivalents	11	211,269,674	140,075,200
TOTAL ASSETS		**569,192,972**	**585,813,449**
LIABILITIES			
Account payables	12	5,532,017	5,480,397
Unclaimed dividend	12.1	822,943	829,153
TOTAL LIABILITIES		**6,354,960**	**6,309,550**
TOTAL NET ASSETS		**562,838,012**	**579,503,899**
OWNERS' EQUITY			
Unit fund	13	668,535,000	668,535,000
Reserve pre-operating income		3,107,984	3,107,984
Unrealized capital gain	14	-	-
Retained earnings	15	(108,804,972)	(92,139,085)
TOTAL OWNERS' EQUITY		**562,838,012**	**579,503,899**
Net Asset Value (NAV) per unit:			
At cost price	16	**11.24**	**10.85**
At market price	17	**8.42**	**8.67**

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: 23 January 2025

CAPM IBBL Islamic Mutual Fund
Statement of Profit or Loss and Other Comprehensive Income
For the period from October 01, 2024 to December 31, 2024

	Notes	31 December 2024 Taka	31 December 2023 Taka
INCOME			
Profit and coupon income		4,238,387	2,730,948
Net gain on sale of marketable securities		6,106,849	-
Dividend income		5,747,157	3,781,185
		16,092,393	**6,512,133**
LESS: EXPENSES			
Management fee		2,403,781	2,832,845
Annual fees (CDBL, DSE and CSE)		195,153	194,765
Trustee fee		217,314	286,493
BSEC annual fee		168,507	168,047
Custodian fee		134,607	248,474
CDBL and BO charge		23,739	16,500
Bank charge, commission and excise duty		171,469	78,783
Advertisement & publicity expenses		79,000	70,200
Shariah board meeting expenses		28,000	-
Other operating expenses		-	-
		3,421,570	**3,896,106**
Net profit before provision for the period		**12,670,824**	**2,616,027**
Provision for unrealized loss on investment		(40,323,380)	-
Net (loss)/profit after provision for the period		**(27,652,556)**	**2,616,027**
Other comprehensive income			
Unrealized gain decreased during the period		-	(3,080,595)
Total comprehensive loss for the period		**(27,652,556)**	**(464,569)**
Earnings per unit (EPU)		**(0.41)**	**0.04**

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CAPM IBBL Islamic Mutual Fund
Statement of Profit or Loss and Other Comprehensive Income
For the period from July 01, 2024 to December 31, 2024

	Notes	31 December 2024 Taka	31 December 2023 Taka
INCOME			
Profit and coupon income	18	6,645,227	4,706,626
Net gain on sale of marketable securities	19	16,583,111	497,818
Dividend income	20	9,297,488	5,304,919
		32,525,827	**10,509,363**
LESS: EXPENSES			
Management fee		4,868,659	5,773,495
Annual fees (CDBL, DSE and CSE)		390,305	389,531
Trustee fee		434,628	572,985
BSEC annual fee		337,015	336,094
Custodian fee		292,945	498,707
CDBL and BO charge		50,381	34,812
Bank charge, commission and excise duty		174,469	80,048
Advertisement & publicity expenses		79,000	192,500
Bidding fee (book-building)		-	-
Shariah board meeting expenses		28,000	-
Other operating expenses		-	-
		6,655,401	**7,878,171**
Net profit before provision for the period		**25,870,426**	**2,631,192**
Provision for unrealized loss on investment	14	(42,536,313)	-
Net (loss)/profit after provision for the period		**(16,665,888)**	**2,631,192**
Other comprehensive income			
Unrealized gain decreased during the period	14	-	(4,420,844)
Total comprehensive loss for the period		**(16,665,888)**	**(1,789,652)**
Earnings per unit (EPU)	21	**(0.25)**	**0.04**

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CAPM IBBL Islamic Mutual Fund

Statement of Changes in Equity

For the period from July 01, 2024 to December 31, 2024

Amounts in Taka

Particulars	Unit fund	Reserve pre-operating income	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 profit for the period	-	-	-	(16,665,888)	(16,665,888)
Dividend declared	-	-	-	-	-
Unrealized gain decreased during the period	-	-	-	-	-
Balance as at 31 December 2024	**668,535,000**	**3,107,984**	**-**	**(108,804,973)**	**562,838,011**

Statement of Changes in Equity

For the period from July 01, 2023 to December 31, 2023

Amounts in Taka

Particulars	Unit fund	Reserve pre-operating income	Unrealized capital gain	Retained earnings	Total equity
Opening balance as at 01 July 2023	**668,353,000**	**3,107,984**	**39,304,820**	**53,032,792**	**763,798,596**
Net loss for the period	-	-	-	2,631,192	2,631,192
Dividend declared	-	-	-	(40,112,100)	(40,112,100)
Unrealized gain decreased during the period	-	-	(4,420,844)	-	(4,420,844)
Balance as at 31 December 2023	**668,353,000**	**3,107,984**	**34,883,976**	**15,551,884**	**721,896,844**

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CAPM IBBL Islamic Mutual Fund
Statement of Cash Flows
For the period from July 01, 2024 to December 31, 2024

		31 December 2024	31. December 2023
		Taka	Taka
A.	**Cash flows from operating activities**		
	Profit and coupon income realized	7,179,272	4,751,522
	Dividend income received	7,844,637	3,740,554
	Gain on sale of investment	16,583,111	497,818
	Advances	(254,852)	(507,203)
	Payment made for expenses	(5,441,833)	(6,744,029)
	Net cash flows from operating activities	**25,910,337**	**1,738,662**
B.	**Cash flows from investing activities**		
	Acquisition of shares from secondary market	(23,570,295)	(1,053,401)
	Investment in IPO application	-	(2,400,000)
	Investment returned from IPO application	-	2,363,050
	Proceeds from sale of shares in secondary market	68,860,643	1,046,089
	Net cash flows/(used in) from investing activities	**45,290,348**	**(44,262)**
C.	**Cash flows from financing activities**		
	Dividend paid	(6,210)	(40,112,100)
	Net cash used in financing activities	**(6,210)**	**(40,112,100)**
	Net cash flows during the period (A+B+C)	**71,194,474**	**(38,417,700)**
	Cash and cash equivalents at the beginning of the period	140,075,200	142,432,702
	Cash and cash equivalents at the end of the period	**211,269,674**	**104,015,002**
	Net operating cash flows	**25,910,337**	**1,738,662**
	Number of outstanding units	66,853,500	66,853,500
	Net operating cash flows per unit (NOCFPU)	**0.39**	**0.03**

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		31 December 2024 Taka	30 June 2024 Taka
7	**Investments - at market price**		
	Investment in marketable securities	319,481,832	406,029,615
	IPO share application money	-	4,250,000
		319,481,832	**410,279,615**
	The details is in Annexure - A.		
8	**Advances**		
	Advance to CDBL	500,000	500,000
	Annual fee to DSE & CSE	144,697	481,712
	Annual fee to CDBL	11,295	64,585
	Annual fee to BSEC	313,204	650,219
	Annual fee to Trustee	-	179,776
		969,196	**1,876,292**
9	**Account receivables**		
	Receivable from brokerage	**2,971,121**	**-**
	Coupon income receivable	**-**	**1,092,000**
	Profit from bank deposits-MSND (Annexure - D)	21,374	-
	Profit from term deposits-MTDRs (Annexure - D)	829,481	292,901
		850,855	**292,901**
	Cash dividend receivable (Annexure - B)	**3,650,294**	**2,197,442**
		7,472,270	**3,582,343**
10	**Investment in term deposits (MTDRs)**		
	Trust Bank PLC - Banani Branch (A/C No-7056-0331003097)	5,000,000	-
	Trust Bank PLC - Banani Branch (A/C No-7056-0331003104)	5,000,000	-
	Trust Bank PLC - Banani Branch (A/C No-7056-0331003113)	5,000,000	-
	Trust Bank PLC - Banani Branch (A/C No-7056-0331003122)	5,000,000	-
	Union Bank PLC - Atibazar Branch (A/C No-0522040001241)	-	5,000,000
	Union Bank PLC - Atibazar Branch (A/C No-0522040001252)	-	5,000,000
	Union Bank PLC - Atibazar Branch (A/C No-0522040001263)	-	5,000,000
	Union Bank PLC - Atibazar Branch (A/C No-0522040001274)	-	5,000,000
	Union Bank PLC - Atibazar Branch (A/C No-0522100000202)	10,000,000	10,000,000
		30,000,000	**30,000,000**
11	**Cash and cash equivalents**		
	Cash at banks		
	SND accounts with		
	Midland Bank PLC-Banani Branch (A/C No-8801-1820000702)	20,168,786	-
	Trust Bank PLC - Banani Branch (A/C No-7056-0322000026)	45,156,023	-
	Union Bank PLC - Banani Branch (A/C No-0291210000343)	144,873,358	139,015,439
	Union Bank PLC - Banani Branch (A/C No-0291210000591)	1,071,507	1,059,761
		211,269,674	**140,075,200**
12	**Account payables**		
	Management fee	4,868,659	5,059,983
	Custodian fee	663,358	370,414
	Audit fee	-	50,000
		5,532,017	**5,480,397**

		31 December 2024 Taka	30 June 2024 Taka
12.1	**Unclaimed dividend**		
	Year 2020-2021	364,611	364,611
	Year 2021-2022	275,341	275,341
	Year 2022-2023	182,991	189,201
		822,943	**829,153**
13	**Unit fund**		
	66,853,500 units @ Taka 10 each	**668,535,000**	**668,535,000**
14	**Unrealized capital gain**		
	Investment - at market price	319,481,832	410,279,615
	Investment - at cost price	508,065,765	556,327,235
	Total unrealized (loss)/gain	**(188,583,933)**	**(146,047,620)**
	Less: Opening balance of unrealized capital gain	(146,047,620)	(39,304,820)
	Total decreased in fair value during the period	**(42,536,313)**	**(185,352,440)**
	The above changes in fair value has been accounted for as follows:		
	Provision for unrealized loss on investment	-	(146,047,620)
	Decrease in unrealized gain as other comprehensive income	-	(39,304,820)
		-	**(185,352,440)**
15	**Retained earnings**		
	Opening balance	(92,139,085)	53,032,792
	Add: Net (loss)/profit during the period	(16,665,888)	(105,059,777)
		(108,804,972)	(52,026,985)
	Less: Dividend declared	-	(40,112,100)
		(108,804,972)	**(92,139,085)**
16	**Net Asset Value (NAV) per unit at cost price**		
	Total net asset value at market price	562,838,012	579,503,899
	Add/less: Unrealized loss/(gain)	188,583,933	146,047,620
	Total net asset at cost price	**751,421,946**	**725,551,519**
	Number of units	66,853,500	66,853,500
	NAV per unit at cost price	**11.24**	**10.85**
17	**Net Asset Value (NAV) per unit at market price**		
	Total net asset value at market price	**562,838,012**	**579,503,899**
	Number of units	66,853,500	66,853,500
	NAV per unit at market price	**8.42**	**8.67**

		31 December 2024	31 December 2023
		Taka	**Taka**
18	**Profit and coupon income**		
	Profit from bank deposits-MSND (Annexure - D)	3,470,019	1,469,615
	Profit from term deposits-MTDRs (Annexure - D)	2,083,209	1,905,006
	Coupon income from Beximco Green Sukuk Al Istisna'A	1,092,000	1,332,004
		6,645,227	**4,706,626**
19	**Net gain on sale of marketable securities**		
	Total gain on sale of marketable securities (Annexure - C)	16,760,295	500,912
	Less: Brokerage fee	(177,184)	(3,094)
	Net gain on sale of marketable securities	**16,583,111**	**497,818**
20	**Dividend income** (Annexure - B)	**9,297,488**	**5,304,919**
21	**Earnings per unit (EPU)**		
	Net (loss)/profit for the year (A)	(16,665,888)	2,631,192
	Number of units (B)	66,853,500	66,853,500
	Earnings per unit (EPU) (A÷B)	**(0.25)**	**0.04**

Chairman/~~MD~~
~~Asset~~ Manager
CAPM Company Limited

সাহাবীর

Chairman
Trustee
Investment Corporation of Bangladesh

Compliance Officer
Asset Manager
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Member
Trustee
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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 December 31, 2024

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	355,200	14,951,162	42.09	6,180,480	17.40	(8,770,682.09)	-58.66%	2.00%
2	Telecommunication	BSCPLC	50,000	10,816,590	216.33	6,300,000	126.00	(4,516,590.00)	-41.76%	1.44%
3	Fuel & Power	BPPL	475,897	21,606,859	45.40	4,735,175	9.95	(16,871,684.01)	-78.08%	2.88%
4	Pharmaceuticals & Chemicals	BEACONPHAR	511,553	63,601,941	124.33	70,082,761	137.00	6,480,819.78	10.19%	8.49%
5	Miscellaneous	BEXIMCO	14,809	1,222,817	82.57	1,631,211	110.15	408,394.55	33.40%	0.16%
6	Pharmaceuticals & Chemicals	BXPHARMA	127,000	24,796,755	195.25	10,452,100	82.30	(14,344,654.92)	-57.85%	3.31%
7	Engineering	BSRMLTD	100,000	11,202,217	112.02	7,555,000	75.55	(3,647,217.42)	-32.56%	1.49%
8	IT Sector	GENEXIL	1,248	-	0.00	36,254	29.05	36,254.40		0.00%
9	Engineering	GPHISPAT	755,006	39,023,383	51.69	16,647,882	22.05	(22,375,500.48)	-57.34%	5.21%
10	Telecommunication	GP	22,367	7,380,681	329.98	7,226,778	323.10	(153,903.60)	-2.09%	0.98%
11	Pharmaceuticals & Chemicals	IBNSINA	50,410	13,885,325	275.45	14,462,629	286.90	577,303.96	4.16%	1.85%
12	Engineering	IFADAUTOS	467,693	44,176,264	94.46	9,774,784	20.90	(34,401,480.69)	-77.87%	5.90%
13	Miscellaneous	INDEXAGRO	109,321	12,562,278	114.91	7,291,711	66.70	(5,270,567.37)	-41.96%	1.68%
14	Cement	LHB	18,800	1,283,843	68.29	1,009,560	53.70	(274,282.56)	-21.36%	0.17%
15	Pharmaceuticals & Chemicals	MARICO	8,916	15,544,868	1743.48	20,474,702	2296.40	4,929,834.72	31.71%	2.07%
16	Ceramics Sector	MONNOCERA	10,000	950,940	95.09	638,000	63.80	(312,939.68)	-32.91%	0.13%
17	Food & Allied	OLYMPIC	19,823	2,734,051	137.92	3,132,034	158.00	397,982.57	14.56%	0.36%
18	Pharmaceuticals & Chemicals	ORIONPHARM	100,000	12,660,640	126.61	3,790,000	37.90	(8,870,639.54)	-70.06%	1.69%
19	Pharmaceuticals & Chemicals	RENATA	44,657	53,306,400	1193.69	28,361,661	635.10	(24,944,739.30)	-46.80%	7.11%
20	Bank	SIBL	4,614,628	71,529,123	15.50	40,377,995	8.75	(31,151,128.28)	-43.55%	9.55%
21	Pharmaceuticals & Chemicals	TECHNODRUG	5,000	170,000	34.00	180,500	36.10	10,500.00	6.18%	0.02%
22	Food & Allied	UNILEVERCL	7,000	2,955,900	422.27	17,847,900	2549.70	14,892,000.00	503.81%	0.39%
23	Engineering	WALTONHIL	33,460	42,991,610	1284.87	16,278,290	486.50	(26,713,319.72)	-62.14%	5.74%
	Sub-Total			**469,353,647**		**294,467,407**		**(174,886,239.67)**		**62.64%**
	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	11,160,000	46.50	(11,552,120.00)	-50.86%	3.03%
	Sub-Total			**22,712,120**		**11,160,000**		**(11,552,120)**		**3.03%**
	D. Other Listed Securities (Script wise), If any (IPO Investment)									
								-		0.00%
	Sub-Total			-		-		-		**0.00%**
	Grand Total of Capital Market Securities (Listed)			**492,065,767**		**305,627,407**		**(186,438,360)**		**65.67%**

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	CAPITEC-IBBL Shariah Unit Fund	1,170,960	9,999,998	8.54	8,934,425	7.63	(1,065,574)	-10.66%	1.33%
	HFAML Shariah Unit Fund	600,000	6,000,000	10.00	4,920,000	8.20	(1,080,000)	-18.00%	0.80%
	Sub-Total		15,999,998		13,854,425		(2,145,574)		**2.14%**
	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)		15,999,998		13,854,425		(2,145,574)		**2.14%**

*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	9.00%	10,000,000	1-Feb-25		
3		Trust Bank- Banani	9.50%	10,000,000	1-Aug-25		
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**		
0291-210000591	Union Bank Ltd.	MSND	4%	1,071,507			
0291-210000343	Union Bank Ltd.	MSND	4%	144,873,358			
8801-1820000702	Midland Bank Limited	Saalam-SND	7%	20,168,786			
0056-0320000382	Trust Bank Limited	Mudaraba-SND	7%	45,156,023			
Sub-Total				211,269,674			
D. Cash in Hand:					N/A		
Sub-Total							
Total Cash and Cash Equivalents and Investments in Securities not related to Capital Market:				241,269,674	-	-	

Total Investment=(I+II+III)			749,335,439	560,751,506	(188,583,933)

Accounts /Compliance Officer **Chairman/MD**

CAPM IBBL Islamic Mutual Fund
Dividend income and Cash dividend receivables
As at 31 December 2024

Annexure-B

I. Dividend income:

Amounts in Taka

SL #	Stocks/Securities name	Holding quantity	Dividend per share	Total dividend	Tax deduct	Net dividend
1	Marico Bangladesh Limited	24,134	200.00%	482,680	-	482,680
2	Bangladesh Export Import Company Ltd. (Extra Portion of CD)			-		0.20
3	Bangladesh Steel Re-Rolling Mills Limited	100,000	35.00%	350,000		350,000
4	Bangladesh Submarine Cables PLC	50,000	40.00%	200,000		200,000
5	Bangladesh Submarine Cables PLC (Tax earlier deducted refunded during the year)			-	-	38,250
6	Baraka Patenga Power Limited	475,897	2.00%	95,179	-	95,179
7	Beacon Pharmaceuticals PLC	542,729	20.00%	1,085,458		1,085,458
8	Beximco Pharmaceuticals Ltd.	127,000	40.00%	508,000		508,000
9	Genex Infosys PLC	1,248	3.00%	374		374
10	GPH Ispat Ltd.	755,006	10.00%	755,006		755,006
11	IFAD Autos PLC.	463,063	1.00%	46,306		46,306
12	Index Agro Industries Limited	109,321	25.00%	273,303		273,303
13	LafargeHolcim Bangladesh PLC.	18,800	19.00%	35,720		35,720
14	Linde Bangladesh Limited (interim Div)	4,000	1540.00%	616,000	-	616,000
15	Marico Bangladesh Limited	24,134	1000.00%	2,413,400	-	2,413,400
16	Marico Bangladesh Limited	8,916	450.00%	401,220		401,220
17	Olympic Industries Ltd.	19,823	10.00%	19,823		19,823
18	Orion Pharma Ltd.	100,000	10.00%	100,000		100,000
19	Renata PLC	44,657	92.00%	410,844		410,844
20	Techno Drugs Ltd.	5,000	12.00%	6,000		6,000
21	The IBN SINA Pharmaceutical Industry PLC	45,845	63.00%	288,824		288,824
22	Walton Hi-Tech Industries PLC	33,460	350.00%	1,171,100		1,171,100
						9,297,488
	Less: Adjustment made					-
	Total Dividend income					**9,297,488**

II. Cash dividend receivables

SL #	Stocks/Securities name	Holding quantity	Dividend per share	Total dividend	Tax deduct	Net dividend
1	Bangladesh Export Import Company Ltd. (Extra Portion of CD)			-		0.20
2	Bangladesh Steel Re-Rolling Mills Limited	100000	35.00%	350,000		350,000
3	Baraka Patenga Power Limited	475897	2.00%	95,179		95,179
4	Beacon Pharmaceuticals PLC	542729	20.00%	1,085,458		1,085,458
5	Beximco Pharmaceuticals Ltd.	127000	40.00%	508,000		508,000
6	Genex Infosys PLC	1248	3.00%	374		374
7	GPH Ispat Ltd.	755006	10.00%	755,006		755,006
8	IFAD Autos PLC.	463063	1.00%	46,306		46,306
9	Index Agro Industries Limited	109321	25.00%	273,303		273,303
10	Olympic Industries Ltd.	19823	10.00%	19,823		19,823
11	Orion Pharma Ltd.	100000	10.00%	100,000		100,000
12	Renata PLC	44657	92.00%	410,844		410,844
13	Techno Drugs Ltd.	5000	12.00%	6,000		6,000
	Total cash dividend receivables					**3,650,294**

Compliance Officer
Asset Manager
CAPM Company Limited

Chairman/MD
Asset Manager
CAPM Company Limited

CAPM IBBL Islamic Mutual Fund

Capital Gain/(Loss) During 01 July 2024 to 31 December 2024

Annexure - C

Amount in Taka

Sl. No	Name of Securities	No. Of Securities	Per Unit Cost	Total Cost price	Per unit Sell	Total Sell price	Gain/(Loss)
1	Beacon Pharmaceuticals PLC	31,176	74.36	2,318,292	141.69	4,417,196	2,098,904
2	Linde Bangladesh Limited	4,000	1,219.82	4,879,288	1,259.69	5,038,750	159,462
3	Marico Bangladesh Limited	15,218	1,743.48	26,532,279	2,296.68	34,950,846	8,418,567
4	Olympic Industries Ltd.	140,000	182.28	25,519,277	191.33	26,786,467	1,267,190
5	Techno Drugs Ltd.	120,000	34.00	4,080,000	55.58	6,669,137	2,589,137
6	The IBN SINA Pharmaceutical Industry PLC	25,355	277.05	7,024,679	366.34	9,288,465	2,263,786
7	Unilever Consumer Care Limited	500	2,955.90	1,477,950	2,882.40	1,441,200	(36,750)
Sub Total-		**336,249**		**71,831,765**		**88,592,060**	**16,760,295**

Compliance Officer
Asset Manager
CAPM Company Limited

Chairman/MD
Asset Manager
CAPM Company Limited

CAPM IBBL Islamic Mutual Fund
Profit/Interest Income and Receivables
As at 31 December 2024

Annexure - D

I. Profit/Interest Income: MSND — **Amounts in Taka**

SL #	Bank/Institution Name	Branch	Account No	Type	Rate	Amount
1	Midland Bank Ltd.	Banani	8801-1820000702	MSND	6%	557,668
2	Trust Bank Ltd.	Banani	7056-0322000026	MSND	2%	204,866
3	Union Bank PLC	Banani	0291210000343	MSND	4%	2,685,724
4	Union Bank PLC	Banani	0291210000591	MSND	4%	21,761
	Total Profit/Interest Income					**3,470,019**

II. Profit/Interest Income: MTDR — **Amounts in Taka**

SL #	Bank/Institution Name	Branch	Account No	Type	Rate	Amount
1	Trust Bank PLC	Banani	7056-0331003097	MTDR	9.00%	187,092
2	Trust Bank PLC	Banani	7056-0331003104	MTDR	9.00%	187,092
3	Trust Bank PLC	Banani	7056-03310031113	MTDR	9.50%	199,110
4	Trust Bank PLC	Banani	7056-0331003122	MTDR	9.50%	199,110
5	Union Bank PLC	Atibazar	0522040001252	MTDR	10.75%	230,533
6	Union Bank PLC	Atibazar	0522040001263	MTDR	10.75%	230,533
7	Union Bank PLC	Atibazar	0522040001274	MTDR	10.75%	230,533
8	Union Bank PLC	Atibazar	0522100000202	MMPS	12.30%	619,207
	Total Profit/Interest Income					**2,083,209**

I. Profit/Interest receivables: MSND

SL #	Bank/Institution Name	Branch	Account No	Type	Rate	Receivable Amount
1	Midland Bank Ltd.	Banani	8801-1820000702	MSND	6%	3,253
2	Trust Bank Ltd.	Banani	7056-0322000026	MSND	2%	2,428
3	Union Bank PLC	Banani	0291210000343	MSND	4%	15,578
4	Union Bank PLC	Banani	0291210000591	MSND	4%	115
	Total Profit/Interest receivables					**21,374**

II. Profit/Interest receivables: MTDR

SL #	Bank/Institution Name	Branch	Account No	Type	Rate	Receivable Amount
1	Trust Bank PLC	Banani	7056-0331003097	MTDR	9.00%	187,092
2	Trust Bank PLC	Banani	7056-0331003104	MTDR	9.00%	187,092
3	Trust Bank PLC	Banani	7056-03310031113	MTDR	9.50%	199,110
4	Trust Bank PLC	Banani	7056-0331003122	MTDR	9.50%	199,110
5	Union Bank PLC	Atibazar	0522040001252	MTDR	10.75%	-
6	Union Bank PLC	Atibazar	0522040001263	MTDR	10.75%	-
7	Union Bank PLC	Atibazar	0522040001274	MTDR	10.75%	-
8	Union Bank PLC	Atibazar	0522100000202	MMPS	12.30%	57,077
	Total Profit/Interest receivables					**829,481**

Compliance Officer
Asset Manager
CAPM Company Limited

Chairman/MD
Asset Manager
CAPM Company Limited