

CAPM UNIT FUND

STATEMENT OF FINANCIAL POSITION

As per the Rule 73 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১
Un-audited accounts as at September 30, 2017

	Notes	As at September 30, 2017 Taka	As at September 30, 2016 Taka
ASSETS			
Investments	1	40,076,693	44,349,335
Receivables	2	320,434	419,293
Advance and prepayments	3	1,893,546	5,217,703
Cash and cash equivalents	4	26,057,757	22,655,540
Preliminary and issue expenses	5	2,520,942	3,214,536
		70,869,372	75,856,407
LIABILITIES			
Accrued expenses	6	435,419	517,981
		435,419	517,981
NET ASSETS		70,433,952	75,338,426
OWNERS' EQUITY			
Unit fund	7	67,167,000	74,511,000
Unit transaction reserve		89,683	53,607
Investment Diminution Reserve		145,904	-
Retained earnings		3,031,365	773,819
		70,433,952	75,338,426
Net asset value (NAV) per unit:			
At cost	8	104.28	101.63
At market price	9	104.86	101.11

CAPM UNIT FUND

Statement of Profit or Loss and Other Comprehensive Income

As per the Rule 73 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১

For the period from 01 July, 2017 to 30 September, 2017

	Notes	For the period from 01 July, 2017 to 30 September, 2017 Taka	For the period from 01 July, 2017 to 30 September, 2017 Taka
INCOME			
Interest income		243,525	382,065
Net gain on sale of marketable securities		2,455,610	619,926
Dividend income		274,643	95,648
VAT Payable Income		-	575,457
		2,973,777	1,673,095
LESS : EXPENSES			
Management fee		412,342	436,269
Amortization of preliminary and issue expenses		173,398	173,398
Transaction agent fee		5,684	6,833
Trustee fee		16,636	17,995
BSEC annual fee		17,128	18,627
Custodian fee		17,394	28,087
CDBL charges		7,234	6,134
Brokerage fee		41,761	32,381
Bank charges and excise duty		1,218	10,088
Publicity expenses		61,800	45,200
BO account maintenance charges		450	500
Bidding Fee		3,000	-
		758,045	775,513
Net profit for the year		2,215,732	897,583
Earnings per unit for the year	10	3.30	1.20

CAPM Unit fund
Statement of Changes in Equity
For the period from 01 July, 2017 to 30 September, 2017

Amount in Taka

Particulars	Unit Fund	Unit Transaction Reserve	Investment Diminution Reserve	Retained Earnings	Total Equity
Balance as at 01 July 2017	67,580,000	77,282	(791,642)	4,194,633	71,060,273
Unit subscribed	1,630,000	-	-	-	1,630,000
Unit surrendered	(2,043,000)	-	-	-	(2,043,000)
Net profit for the year	-	-	-	2,215,732	2,215,732
Profit on unit sold	-	65,300	-	-	65,300
Loss on redemption of units	-	(52,899)	-	-	(52,899)
Dividend paid	-	-	-	(3,379,000)	(3,379,000)
Investment diminution reserve	-	-	937,546	-	937,546
Balance as at 30 Sep 2017	<u>67,167,000</u>	<u>89,683</u>	<u>145,904</u>	<u>3,031,365</u>	<u>70,433,952</u>

CAPM UNIT FUND

Statement of Cash Flows

As per the Rule 73 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১
For the period from 01 July, 2017 to 30 September, 2017

	For the period from 01 July, 2017 to 30 September, 2017 Taka	For the period from 01 July, 2017 to 30 September, 2017 Taka
A. Cash flows from operating activities		
Interest income realized	-	98,500
Dividend income received	228,593	108,256
Gain on sale of investment	2,455,610	587,545
Payment made for expenses	(1,828,181)	(1,794,219)
Net cash flows from operating activities	856,021	(999,919)
B. Cash flows from investing activities		
Acquisition of shares from secondary market	(27,266,996)	(14,202,574)
Investment in IPO	(1,500,000)	(19,000,000)
Investment returned from IPO	6,778,620	13,905,330
Proceeds from sale of shares in secondary market	34,158,060	17,883,560
Net cash used in investing activities	12,169,684	(1,413,684)
C. Cash flows from financing activities		
Proceeds from sale of units	1,695,300	2,078,630
Payments made for re-purchase of units	(2,095,899)	(2,306,000)
Dividend paid	(3,379,000)	(3,743,800)
Net cash flows from / (used in) financing activities	(3,779,599)	(3,971,170)
Net cash flows (A+B+C)	9,246,106	(6,384,773)
Cash and cash equivalents at the beginning of the year	16,811,651	29,040,313
Cash and cash equivalents at the end of the year	26,057,757	22,655,540
Net operating cash flows	856,021	(999,919)
Number of outstanding units	671,670	745,110
Net operating cash flows per unit	1.27	(1.34)

CAPM Unit Fund
Notes to the Financial Statements
As at September 30, 2017

No.	Particulars	For the period	For the period
		from 01 July, 2017 to 30 September, 2017	from 01 July, 2017 to 30 September, 2017
		Taka	Taka
1	Investments (Annexure-A)		
	Investment in marketable securities - at market price	40,076,693	43,235,487.10
	Investment in Treasury Bond - at market	40,076,693	1,113,848
			44,349,335
2	Accounts Receivable		
	Accrued interest on FDR	-	100,000
	Interest Receivable	243,525	282,065
	Dividend Receivables	76,909	37,228
		320,434	419,293
3	Advance and Prepayments		
	Advances for IPO share application	1,844,397	5,127,080
	Prepayments	49,149	90,623
		1,893,546	5,217,703
3.1	Prepayments		
	Trustee fee	-	36,766
	Annual fee to BSEC	49,149	53,857
		49,149	90,623
4	Cash and Cash Equivalent		
	Cash in Hand	-	-
	Cash at Bank-SND account with:	26,057,757	22,655,540
		26,057,757	22,655,540
4.1	Cash at Bank-SND account with:		
	Trust Bank Ltd.	4,359,204	7,047,249
	Midland Bank Ltd.	109,621	10,608,291
	Short term deposit (FDR)	-	5,000,000
	Union Bank Ltd.	21,588,933	-
		26,057,757	22,655,540
5	Preliminary and issue expenses		
	Opening balance	2,694,341	3,387,934
	Less: Amortization made during the year	173,400	173,398
		2,520,942	3,214,536

CAPM Unit Fund
Notes to the Financial Statements
As at September 30, 2017

No.	Particulars	For the period	For the period
		from 01 July, 2017 to 30 September, 2017	from 01 July, 2017 to 30 September, 2017
		Taka	Taka
6	Accrued expenses		
	Management fee	412,342	436,269
	Custodian fee	17,391	28,087
	Transaction agent fee	5,687	17,925
	Audit fee	-	35,000
	Payable to Unit Holder	-	700
		435,419	517,981
7	Unit fund		
	Opening Balance	67,580,000	74,876,000
	Add: New subscription of 16300 units of Taka 100 each	1,630,000	1,941,000
	Less: Unit surrendered 20430 units of Taka 100 each	2,043,000	2,306,000
		67,167,000	74,511,000
8	Net Asset Value (NAV) per unit at cost		
	Total net asset value at market price	70,433,951	75,338,426
	Add: Provision for erosion in value of investment	(389,428)	390,807
		70,044,523	75,729,233
	Number of units	671,670	745,110
	NAV per unit at cost	104.28	101.63
9	Net Asset Value (NAV) per unit at market price		
	Net asset value at market price	70,433,951	75,338,426
	Number of units	671,670	745,110
	NAV per unit at market price	104.86	101.11
10	Earnings per unit		
	Net profit for the year (A)	2,215,732	897,583
	Number of units (B)	671,670	745,110
	Earnings per unit (A÷B)	3.30	1.20