



AUDITORS' REPORT

TO THE TRUSTEES OF

CAPM Unit Fund

We have audited the accompanying financial statements of **CAPM Unit Fund (hereafter referred to as "the Fund")**, which comprise the Statement of Financial Position as at 30 June, 2017, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended and a Summary of Significant accounting Policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Asset Manager of the Fund is responsible for the preparation and fair presentation of these financial statements in accordance with Bangladesh Accounting standards (BAS), Bangladesh Financial Reporting Standards (BFRS), Securities and Exchange Rules, 1987, Securities and Exchange Commission (Mutual Fund) Rules, 2001 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud and error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing (BSA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risks assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

PQC



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements present fairly, in all materials respect, the Statement of Financial Position of the Fund as at 30 June, 2017 and its financial performance and its Cash Flows for the year ended in accordance with Bangladesh Accounting Standards (BAS), Bangladesh Financial Reporting Standards (BFRS) and comply with Securities and Exchange Rules, 1987, Securities and Exchange Commission (Mutual Fund) Rules, 2001 and other applicable laws and regulations.

We also report that:

- (i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- (ii) In our opinion, proper books of account as required by law have been kept by the concern so far as it appeared from our examination of those books;
- (iii) The Unit Fund Statement of Financial Position and Statement of Profit or Loss and Other Comprehensive Income, and its Statements of Cash Flows dealt with by the report are in agreement with the books of account and returns;

Dhaka
Dated: 08 August, 2017

Pinaki & Co.

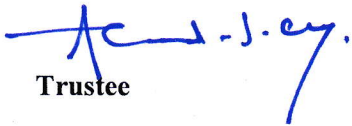
Pinaki & Company
Chartered Accountants


Signed by
Md.Kahir Mahmood, FCA
Partner

CAPM Unit Fund
Statement of Financial Position
as at June 30, 2017

	NOTES	TAKA	
		2016-17	2015-16
ASSETS			
Investments	6	41,725,848	49,197,249
Receivables	7	12,822,602	49,836
Advance and prepayments	8	7,458,560	122,062
Cash and cash equivalents	9	16,811,651	29,040,313
Preliminary and issue expenses	10	2,694,341	3,387,934
		81,513,002	81,797,394
LIABILITIES			
Accrued expenses	11	1,754,479	2,378,881
Payable to Brokerage House		8,698,249	235,916
		10,452,728	2,614,797
NET ASSETS		71,060,274	79,182,597
OWNERS' EQUITY			
Unit fund	12	67,580,000	74,876,000
Unit transaction reserve		77,282	74,359
Investment diminution reserve		(791,642)	-
Retained earnings		4,194,633	4,232,238
		71,060,274	79,182,597
Net Asset Value (NAV) per unit:			
At cost price	14	106.32	107.31
At market price	15	105.15	105.75

These financial statements should be read in conjunction with annexed notes


Trustee


Asset Manager

AUDITORS' REPORT TO THE TRUSTEE
See annexed report of date

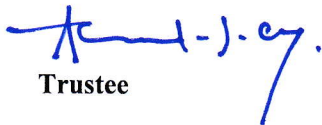
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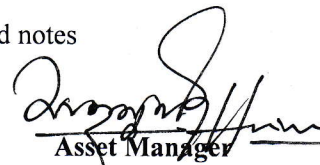

Pinaki & Company
Chartered Accountants

CAPM Unit Fund
Statement of Profit or Loss and Other Comprehensive Income
for the year ended 30 June, 2017

	NOTES	TAKA	
		2016-17	2015-16
INCOME			
Interest income	16	968,287	1,550,652
Net gain on sale of marketable securities	17	3,329,568	5,075,801
Dividend income	18	655,488	1,042,169
VAT Payable Income		575,457	-
		5,528,800	7,668,622
LESS : EXPENSES			
Management fee		1,696,372	2,002,275
Amortization of preliminary and issue expenses		693,593	697,404
Transaction agent fee		15,286	12,755
Trustee fee		72,721	85,632
BSEC annual fee		73,787	69,756
Custodian fee		29,315	33,044
CDBL charges		21,447	22,744
Brokerage fee		156,308	105,751
Bank charges and excise duty		55,671	30,219
Audit fee		28,000	40,250
Publicity expenses		107,000	87,765
BO account maintenance charges		450	500
Revenue stamp charges		-	2,110
IPO share application fee		-	260
Bidding Fee		5,000	-
Book Building Registration Fee		25,000	-
Biniyog Shiksha Tahobil		10,000	-
		2,989,949	3,190,465
Profit before provision for the year		2,538,851	4,478,156
Less: Provision for erosion in value of investment	13	(1,167,344)	1,126,584
Net profit for the year		3,706,195	3,351,572
Earnings per unit for the year	19	5.48	4.48

These financial statements should be read in conjunction with annexed notes


Trustee


Asset Manager

AUDITORS' REPORT TO THE TRUSTEE
See annexed report of date

Dhaka,
Date: 08.08.2017


Pinaki & Company
Chartered Accountants

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Pinaki & Company

Continuation Sheet.....

CAPM Unit Fund

Statement of Changes in Shareholders Equity
for the year ended 30 June, 2017

Particulars	Unit Fund	Unit Transaction Reserve	Investment Diminution Reserve	Retained Earnings	Total Equity	TAKA	
						2016-17	
Opening Balance 1 July 2015	69,894,000	(182,787)	-	5,074,306	74,785,519		
Unit subscribed	6,042,000	-	-	-	6,042,000		
Unit surrendered	(1,060,000)	-	-	-	(1,060,000)		
Net profit for the year	-	-	-	3,351,572	3,351,572		
Profit on unit sold	-	276,871	-	-	276,871		
Loss on redemption of units	-	(19,725)	-	-	(19,725)		
Dividend paid	-	-	-	(4,193,640)	(4,193,640)		
Balance as at 30 June 2016	74,876,000	74,359	-	4,232,238	79,182,597		
Unit subscribed	3,741,000	-	-	-	3,741,000		
Unit surrendered	(11,037,000)	-	-	-	(11,037,000)		
Net profit for the year	-	-	-	3,706,195	3,706,195		
Profit on unit sold	-	94,745	-	-	94,745		
Loss on redemption of units	-	(91,822)	-	-	(91,822)		
Dividend paid	-	-	-	(3,743,800)	(3,743,800)		
Investment diminution reserve	-	-	(791,642)	-	(791,642)		
Balance as at 30 June 2017	67,580,000	77,282	(791,642)	4,194,633	71,060,273		

A. S. S. S.
Trustee

[Signature]
Asset Manager
PINAKI & CO. LTD.

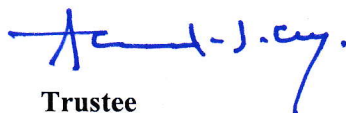
CAPM Unit Fund

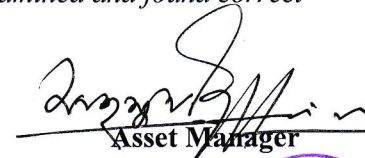
Statement of Cash Flows
for the year ended 30 June, 2017

PARTICULARS

	TAKA	
	2016-17	2015-16
A. Cash flows from operating activities		
Interest income realized	1,009,287	1,547,981
Dividend income received	674,465	1,138,270
Gain on sale of investment	3,392,034	5,056,024
Prepayments	(139,769)	(147,337)
Payment made for expenses	(2,133,609)	(2,229,047)
Net cash flows from operating activities	2,802,408	5,365,891
B. Cash flows from investing activities		
Acquisition of shares from secondary market	(63,511,193)	(58,765,957)
Investment in IPO	(30,000,000)	(21,020,200)
Investment in bond	-	(1,140,569)
Investment in right shares	(150,000)	(35,700)
Investment returned from IPO	30,479,473	20,871,040
Proceeds from sale of shares in secondary market	59,587,887	56,102,691
Net cash used in investing activities	(3,593,833)	(3,988,695)
C. Cash flows from financing activities		
Proceeds from sale of units	3,434,884	6,317,851
Payments made for re-purchase of units	(11,128,322)	(876,000)
Dividend paid	(3,743,800)	(4,193,640)
Net cash flows from / (used in) financing activities	(11,437,238)	1,248,211
Net cash flows (A+B+C)	(12,228,663)	2,625,407
Cash and cash equivalents at the beginning of the year	29,040,313	26,414,907
Cash and cash equivalents at the end of the year	16,811,651	29,040,314
Net operating cash flows	2,802,408	5,365,891
Number of outstanding units	675,800	748,760
Net operating cash flows per unit	4.15	7.17

Examined and found correct


Trustee


Asset Manager



CAPM Unit Fund
Notes to the Financial Statements
For the year ended 30 June 2017

1 Introduction

CAPM Unit Fund is (hereafter referred to as “ the Fund”), an Open-End Mutual Fund was established on 24 March 2013 under the Trust Act, 1882, registered under the Registration Act, 1908 and subsequently on 05 May 2013 registered as an Open-End Mutual Fund from the Bangladesh Securities and Exchange Commission with a total paid-up capital of Tk. 100 million divided into 1 million units of Tk. 100 each.

Bangladesh General Insurance Company Limited (BGIC) is the Trustee while Brac Bank Limited is the Custodian of the Fund and CAPM (Capital & Asset Portfolio Management) Company Limited is the Asset Manager of the Fund.

2 Closure of Accounting year of the Fund

The Fund has been consistently closing its books of account as at 30 June every year. Although the fund was established on 24 March 2013, the operation of the fund started from 22 August 2013.

3 Objectives

The objectives of the CAPM Unit Fund are to achieve long term capital appreciation with regular dividend income by investing in a diversified portfolio predominantly consisting of equity and debt related securities of Bangladesh Capital Market and to outperform Bangladesh price inflation in the long run. The scheme has been designed to serve the latent demand of better return oriented savings scheme in the country. This will allow investors to save and invest simultaneously.

4 Significant accounting policies

4.1 Basis of accounting

These financial statements are prepared under historical cost convention on going concern basis and in conformity with the Generally Accepted Accounting Principles (GAAP) following Bangladesh Accounting Standards (BAS), Bangladesh Financial Reporting Standards (BFRS), Securities and Exchange Rules, 1987 and Securities and Exchange Commission (Mutual Fund) Rules, 2001.



CAPM Unit Fund
Notes to the Financial Statements
For the year ended 30 June 2017

4.2 Marketable investments

a) Investment in shares which are actively traded on a quoted market are designated at fair value (market price) through statement of profit or loss and other comprehensive income. Gains or losses arising from a change in the fair value of such financial assets are recognized in the statement of profit or loss and other comprehensive income.

b) Stock dividend (bonus shares) are added with existing shares with at zero cost which results in decrease of per unit cost price of the existing shares. However, bonus shares are shown at fair value on the statement of financial position date.

4.3 Dividend income

Dividend income (cash) is recognized when shareholder's right to receive payment is established.

4.4 Preliminary and issue expenses

Preliminary and issue expenses are being written off over a period of seven years on a straight-line method.

4.5 Management fee

Management fee is charged as per Trust Deed as well as the provision of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001. The fee is accrued and payable annually at the following rates:

<u>NAV (Taka)</u>	<u>Percentage</u>
On weekly average NAV up to Taka 50 million	2.5
On next 200 million of weekly average NAV	2
On next 250 million of weekly average NAV	1.5
On rest of weekly average NAV	1

4.6 Trustee fee

The Trustee is entitled to an annual Trusteeship Fee @ 0.10% of the Net Asset Value (NAV) of the Fund only payable semi-annually during the life of the Fund as per Trust Deed.

4.7 Transaction agent fee

The Fund pays commissions to the authorized transaction agent(s) appointed by the Asset Management Company @ 0.15% on both the subscription and surrender amount.



CAPM Unit Fund
Notes to the Financial Statements
For the year ended 30 June 2017

4.8 Taxation

Income of the Fund is exempted from tax as per SRO no. 333-AIN/Income tax/2011 dated 27 October 2011.

4.9 Dividend policy

Pursuant to the Securities and Exchange Commission (Mutual Fund) Rules, 2001 or any amendments of the Rules by Bangladesh Securities and Exchange Commission time to time, the Fund shall distribute by way of dividend in quarterly, semi-annually and / or annually as decided in the trustee meeting to the holders of the units after the closing of the annual accounts an amount which shall minimum 70% of net income.

5 General

- i) Figures appearing in these financial statements have been rounded off to the nearest Taka; and
- ii) Previous year's figures have been rearranged, wherever considered necessary to conform current year's presentation.



CAPM Unit Fund

Notes to the Financial Statements

for the year ended 30 June, 2017

No. Particulars	TAKA	
	2016-17	2015-16
6 Investments (Annexure-A)		
Investment in marketable securities - at market price	41,725,848	48,111,753
Investment in Treasury Bond - at market price	-	1,085,496
	41,725,848	49,197,249
7 Accounts Receivable		
Dividend Receivables		
Bangladesh General Insurance Company Limited	613	613
Bata Shoe Company Bangladesh Limited	6,300	-
Continental Insurance Company Limited	16,296	16,296
Lafarge Surma Cement Ltd	-	1,200
Pioneer Insurance	-	7,227
Reckitt Benckiser (BD) Ltd.	7,650	7,500
Renata Limited	-	17,000
	30,859	49,836
Receivable from Brokerage House	12,791,743	-
	12,822,602	49,836
8 Advance and Prepayments		
Advances for IPO share application	7,375,647	32,410
Prepayments Note: 8.1	82,913	89,652
	7,458,560	122,062
8.1 Prepayments		
Trustee fee	16,636	17,168
Annual fee to BSEC	66,277	72,484
	82,913	89,652
9 Cash and Cash Equivalent		
Cash in Hand	-	1,916
Cash at Bank-SND account with: Note: 9.1	16,811,651	24,038,397
Short term deposit (FDR) with: CAPM Venture Capital & Finance Limited.	-	5,000,000
	16,811,651	29,040,313



CAPM Unit Fund

Notes to the Financial Statements
for the year ended 30 June, 2017

No. Particulars	TAKA	
	2016-17	2015-16
9.1 Cash at Bank-SND account with:		
Trust Bank Ltd.	12,693,795	2,921,021
Midland Bank Ltd.	4,117,855	21,117,376
	16,811,651	24,038,397
10 Preliminary and issue expenses		
Opening balance	3,387,934	4,085,339
Less: Amortization made during the year	693,593	697,404
	2,694,341	3,387,934
11 Accrued expenses		
Management fee	1,696,372	2,298,410
Custodian fee	14,749	15,519
Audit fee	28,000	40,250
Transaction agent fee	15,358	12,827
Payable to Unit Holder	-	705
VAT on Trustee fee	-	11,169
	1,754,479	2,378,881
12 Unit fund		
Opening Balance	74,876,000	69,894,000
Add: New subscription of 37410 units of Taka 100 each	3,741,000	6,042,000
Less: Unit surrendered 110370 units of Taka 100 each	11,037,000	1,060,000
	67,580,000	74,876,000
13 Provision for erosion in value of investment		
Provision at the beginning of the year	1,167,344	40,760
Add: Provision made during the year	(1,167,344)	1,126,584
	-	1,167,344



CAPM Unit Fund

Notes to the Financial Statements
for the year ended 30 June, 2017

No. Particulars	TAKA	
	2016-17	2015-16
14 Net Asset Value (NAV) per unit at cost		
Total net asset value at market price	71,060,274	79,182,597
Add: Provision for erosion in value of investment	791,642	1,167,344
	71,851,916	80,349,941
Number of units	675,800	748,760
NAV per unit at cost	106.32	107.31
15 Net Asset Value (NAV) per unit at market price		
Net asset value at market price	71,060,274	79,182,597
Number of units	675,800	748,760
NAV per unit at market price	105.15	105.75
16 Interest income		
Interest income from SND account	812,287	1,386,902
Interest income from FDR	98,500	106,250
Cupon income from bond	57,500	57,500
	968,287	1,550,652
17 Net gain on sale of marketable securities		
ABB 1st Mutual Fund	-	21,675
Active Fine Chemicals Limited	(18,061)	2,451
AFC Agro Biotech Ltd.	27,884	-
Aman Feed Limited	-	43,359
Apex Footwear Limited	618	13,575
Aramit Cement Ltd	-	90,572
Aftab Automobiles Limited	6,197	-
Bangladesh General Insurance Company Limited	(1,632)	44,267
Bangladesh National Insurance Company Limited	-	42,000
Bangladesh Submarine Cable Company Limited	(12,884)	-
Baraka Power Limited	46,406	8,494
Balance carried forward	48,528	266,393



CAPM Unit Fund

Notes to the Financial Statements

for the year ended 30 June, 2017

No. Particulars	TAKA	
	2016-17	2015-16
Balance brought forward	48,528	266,393
Bata Shoe Limited	-	1,182
Berger Paints Bangladesh Company Limited	397,629	293,795
BRAC Bank Ltd.	133,688	21,199
British American Tobacco Bangladesh Company Limited	(548,167)	(48,756)
BSRM Steels Company Limited	111,494	68,412
Bengal Windsor Thermoplastic Limited	4,540	-
Beximco Pharmaceuticals Limited	9,313	-
Central Insurance Company Limited	(93,815)	-
Continental Insurance Company Limited	(174,001)	-
Confidence Cement Limited	14,700	-
Delta Life Insurance Company Limited	-	(27,787)
Doreen Power Generations and Systems Limited	-	10,310
Dragon Sweater and Spinning Limited	-	39,750
Delta Brac Housing Finance Corporation Limited	85,075	-
Eastern Bank Limited	134,170	36,230
Eastern Housing Limited	9,053	-
Envoy Textiles Limited	(43,165)	-
Evince Textiles Limited	32,442	-
Far East Knitting & Dyeing Industries Limited	-	4,500
Fortune Shoes Limited	500,616	-
Generation Next Fashions Limited	(73,516)	(98,926)
Glaxo Smithkline Company Limited	(172,217)	9,197
GPH Ispat Company Ltd.	44,560	37,703
Grameenphone Limited	32,411	(146,345)
Grameen One: Scheme 2	43,024	-
Heidelberg Cement Bangladesh Limited	(599,815)	130,346
Investment Corporation of Bangladesh	1,928	129,542
IT Consultants Limited	-	124,150
IFAD Autos Limited	24,471	-
Islamic Bank Bangladesh Limited	112,064	-
Islamic Insurance Bangladesh Limited	8,581	-
Jamuna Oil Company Limited	46,168	(126,805)
Balance carried forward	89,759	724,089



CAPM Unit Fund

Notes to the Financial Statements

for the year ended 30 June, 2017

No. Particulars	TAKA	
	2016-17	2015-16
Balance brought forward	89,759	724,089
KDS Accessories Limited	-	137,730
Khulna Power Company Limited	-	-
Khulna Printing & Packaging Company Limited	-	-
Lafarge Surma Cement Company Limited	(49,554)	21,207
Lankabangla Finance Limited	10,411	65,987
Linde Bangladesh Limited	27,244	3,345
Maksons Spinning Mills Company Limited	(118,502)	(93,138)
Marico Bangladesh Company Limited	(280,341)	49,767
Meghna Petroleum Company Limited	47,545	(114,085)
MJL Bangladesh Company Limited	146,161	(49,527)
Mutual Trust Bank Limited	63,259	103,895
National Life Insurance 1st Mutual Fund	-	18,697
National Life Insurance Company Limited	-	(15,264)
Nurani Dyeing & Sweater Limited	230,430	-
Olympic Accessories Limited	(17,400)	29,841
Olympic Industries Company Limited	72,758	1,633,243
One Bank Limited	58,164	-
Padma Oil Company Limited	58,781	(6,760)
Pioneer Insurance Company Limited	105,043	(133,644)
Popular Life First Mutual Fund	-	33,162
Prime Bank Limited	-	8,386
Pacific Denims Limited	170,911	-
Ratanpur Steel Re-rolling Mills Company Limited	104,051	-
Reckitt Benckiser (BD) Ltd.	43,376	176,376
Regent Textile Mills Limited	-	(1,300)
Reliance One the 1st scheme of Reliance Insurance	-	39,331
Renata Limited	-	1,312,386
SAIF Powertec Limited	100,927	3,432
Simtex Industries Limited	-	10,500
Southeast Bank 1st Mutual Fund	-	51,772
Southeast Bank Limited	78,755	32,296
Square Pharmaceuticals Company Limited	1,001,103	1,122,777
Balance carried forward	1,942,881	5,164,501



CAPM Unit Fund

Notes to the Financial Statements
for the year ended 30 June, 2017

No. Particulars

	TAKA	
	2016-17	2015-16
Balance brought forward	1,942,881	5,164,501
Square Textile Company Limited	20,055	(41,443)
Standard Bank Limited	144,780	(124,299)
Shasha Denims Limited	4,034	-
Shepherd Industries Limited	216,366	-
Summit Power Limited	87,167	-
The ACME Laboratories Limited	191,192	58,000
The City Bank Limited	428,717	31,797
Titas Gas Transmission & Distribution Company Limited	(199,857)	(184,312)
Trust Bank Limited	56,241	97,849
United Commercial Bank Limited	47,695	16,467
United Power Generation & Distribution Company Limited	95,769	37,216
Uttara Finance and Investment Limited	92,774	20,025
Yeakin Polymer Limited	234,481	-
Zaheen Tex Industries Limited	29,737	-
	3,392,034	5,075,801
Less: Loss on Sale of Bond	62,466	-
	3,329,568	5,075,801

18 Dividend income

Active Fine Chemicals Limited	5000	-
Aman Feed Company Limited	-	50
Apex Footwear Limited	-	250
Bangladesh General Insurance Company Limited	-	613
Baraka Power Company Limited	15000	4,800
Bata Shoe (BD) Limited	17,550	8,500
Berger Paints Bangladesh Ltd.	17,693	49,680
British American Tobacco Bangladesh Company Limited	68,880	85,690
BSRM Steels Company Limited	4,000	-
Central Insurance Company Limited	-	19,343
Continental Insurance Limited	-	16,296
Envoy Textiles Limited	-	5,950
Evince Textiles Limited	810	-
Balance carried forward	128,933	191,172



CAPM Unit Fund

Notes to the Financial Statements

for the year ended 30 June, 2017

No. Particulars	TAKA	
	2016-17	2015-16
Balance brought forward	128,933	191,172
Glaxo Smithkline Company Limited	5,000	16,170
Gph Ispat Company Limited	-	3,400
Grameenphone Limited	34,500	62,735
Heidelberg Cement Bangladesh Limited	-	296,100
Investment Corporation of Bangladesh	-	350
Jamuna Oil Company Limited	-	76,330
Khulna Power Company Limited	36,750	36,000
Lafarge Surma Cement Company Limited	-	2,000
Line BD Limited	9,800	1,650
Marico Bangladesh Limited	47,925	14,295
Meghna Petroleum Limited	-	59,850
Mercantile Bnak Ltd	7500	-
MJL Bangladesh Limited	36000	-
Mutual trust Bank Ltd (Fractional amount for stock dividend)	5.9	-
National Life Insurance Company Limited	-	26,550
Olympic Industries Company Limited	91,115	18,000
Padma Oil Company Limited	-	27,000
Pioneer Insurance Company Limited	23	7,227
Power Grid Company of Bangladesh Limited	6600	-
Reckitt Benckiser (BD) Ltd.	31,410	17,000
Renata Limited	13,450	17,000
Shasha Denims Limited	12500	-
South East Bank Limited	-	9,341
Square Pharmaceuticals Company Limited	60,000	74,100
Standard Bank Ltd	15192.5	-
The Acme Laboratories Limited	11081	-
The City Bank Limited	24200	-
Titas Gas Transmission & Distribution Company Limited	60,000	45,750
Trust Bank Limited	-	1,400
Beximco Pharmceuticals Ltd	1,000	-
United Commercial Bank Limited	-	5,750
United Power Generation & Distribution Company Ltd	4500	-
Balance carried forward	637,485	1,009,169



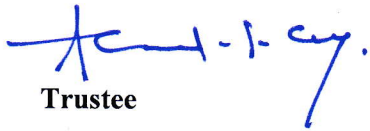
CAPM Unit Fund

Notes to the Financial Statements
for the year ended 30 June, 2017

No. Particulars	TAKA	
	2016-17	2015-16
Balance brought forward	637,485	1,009,169
Uttara Finance and Investment Limited	18,375	33,000
Yeakin Polymer Limited	28	-
Total Dividend Income current year	655,888	1,042,169
Less: Unrealised Dividend income previous year	400	-
Total Dividend Income during the year	655,488	1,042,169
19 Earnings per unit		
Net profit for the year (A)	3,706,195	3,351,572
Number of units (B)	675,800	748,760
Earnings per unit (A÷B)	5.48	4.48

20 Events after the reporting period

The Board of Trustees of the Fund has declared and approved dividend at the rate of Taka 5 per unit for the year ended 30 June 2017 at its meeting held on 08 August 2017.


Trustee


Asset Manager



CAPM Unit Fund
Investment in Marketable Securities and Bond
as at June 30, 2017

Annexure-A

Name of the Companies	Total acquisition cost	Total Market Value	Excess / (Deficit)
Aftab Automobiles Ltd.	136,238	132,800	(3,438)
Bata Shoe Company (Bangladesh)Ltd.	753,425	674,850	(78,575)
Bangladesh Building System Ltd.	561,230	538,450	(22,780)
Berger Paints Bangladesh Ltd.	130,418	125,053	(5,365)
Confidence Cement Ltd.	1,363,382	1,343,500	(19,882)
Eastern Housing Ltd.	941,445	882,900	(58,545)
Export Import (Exim) Bank of Bangladesh Ltd.	82,144	60,750	(21,394)
Fu-Wang Ceramic Industries Ltd.	702,227	629,000	(73,227)
GlaxoSmithKline(GSK) Bangladesh Ltd.	159,078	148,670	(10,408)
Grameenphone Ltd.	5,150,882	5,175,000	24,118
IFIC Bank 1st Mutual Fund	971,698	980,000	8,302
Jamuna Oil Company Ltd.	219,383	207,550	(11,833)
KDS Accessories Ltd.	461,606	456,900	(4,706)
Khulna Power Company Ltd.	890,706	740,625	(150,081)
LankaBangla 1st Balanced Unit Fund	5,000,000	5,750,000	750,000
Linde Bangladesh Ltd.	1,321,088	1,318,250	(2,838)
Marico Bangladesh Ltd.	478,290	384,902	(93,388)
Mercantile Bank Ltd.	99,674	98,175	(1,499)
Meghna Petroleum Ltd.	204,858	198,800	(6,058)
National Tea Company Ltd.	1,420,535	1,160,300	(260,235)
Nurani Dyeing & Sweater Ltd.	67,780	150,133	82,353
Olympic Accessories Ltd.	259,654	253,000	(6,654)
Olympic Industries Ltd.	5,536,971	5,264,684	(272,287)
Power Grid Company of Bangladesh Ltd.	1,000,960	951,860	(49,100)
RAK Ceramics (Bangladesh) Ltd.	663,159	576,000	(87,159)
Reckitt Benckiser(Bd.)Ltd.	311,324	312,640	1,316
Renata Ltd.	4,482,517	4,628,400	145,883
SAIF Powertec Ltd.	1,266,551	1,306,500	39,949
Shasha Denims Ltd.	1,606,957	1,358,000	(248,957)
Square Pharmaceuticals Ltd.	2,913,089	2,903,500	(9,589)
Titas Gas Transmission & Dist. Co. Ltd.	1,838,577	1,515,000	(323,577)
Trust Bank 1st Mutual Fund	979,211	1,015,000	35,789
Uttara Finance and Investments Ltd.	542,435	484,656	(57,779)
Grand Total	42,517,490	41,725,848	(791,642)

