

CAPM UNIT FUND

STATEMENT OF FINANCIAL POSITION

As per the Rule 73 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১
Half Yearly un-audited accounts of the CAPM Unit Fund
for the period ended December 31, 2016

| | 2016 Taka | 2015 Taka |
|--|-------------------|-------------------|
| ASSETS | | |
| Investments | 49,838,025 | 39,287,591 |
| Receivables | 741,020 | 467,404 |
| Advance and prepayments | 4,052,993 | 81,763 |
| Cash and cash equivalents | 16,937,032 | 31,499,922 |
| Preliminary and issue expenses | 3,041,138 | 3,734,731 |
| | 74,610,209 | 75,071,411 |
| LIABILITIES | | |
| Accrued expenses | 932,195 | - |
| Payable to Brokerage House | - | 1,956,537 |
| | 932,195 | 1,956,537 |
| NET ASSETS | 73,678,014 | 73,114,874 |
| OWNERS' EQUITY | | |
| Unit fund | 71,856,000 | 71,022,000 |
| Investment Diminution Reserve | - | (1,859,729) |
| Unit transaction reserve | 99,060 | - |
| Retained earnings | 1,722,954 | 2,952,602 |
| | 73,678,014 | 72,114,874 |
| Net Asset Value (NAV) per unit: | | |
| At cost price | 102.76 | 105.47 |
| At market price | 102.54 | 102.95 |

CAPM UNIT FUND

Statement of Comprehensive Income

As per the Rule 73 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১
Half Yearly un-audited accounts of the CAPM Unit Fund
for the period ended December 31, 2016

| | 2016 Taka | 2015 Taka |
|--|------------------|------------------|
| INCOME | | |
| Interest income | 719,342 | 695,211 |
| Net gain on sale of marketable securities | 67,094 | 3,884,132 |
| Dividend income | 452,241 | 235,232 |
| VAT Payable Income | 575,457 | - |
| | 1,814,135 | 4,814,575 |
| LESS : EXPENSES | | |
| Management fee | 868,886 | 1,005,482 |
| Amortization of preliminary and issue expenses | 346,797 | 350,608 |
| Transaction agent fee | 10,918 | 89,400 |
| Trustee fee | 36,997 | 35,234 |
| BSEC annual fee | 37,254 | 37,676 |
| Custodian fee | 57,419 | 17,375 |
| CDBL charges | 11,588 | 5,449 |
| Brokerage fee | 58,901 | 73,567 |
| Bank charges and excise duty | 45,880 | 25,862 |
| Publicity expenses | 45,200 | 54,855 |
| BO account maintenance charges | 450 | - |
| Legal and Regulatory Expenses | - | 2,110 |
| IPO share application fee | - | 25 |
| | 1,520,289 | 1,697,643 |
| Profit before provision for the period | 293,846 | 3,116,932 |
| Less: Provision for erosion in value of investment | (940,670) | - |
| Net profit for the period | 1,234,516 | 3,116,932 |
| | | |
| Earnings per unit for the period | 1.72 | 4.39 |

CAPM UNIT FUND

Statement of Cash Flow Statement

As per the Rule 73 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১
Half Yearly un-audited accounts of the CAPM Unit Fund
for the period ended December 31, 2016

| | 2016 Taka | 2015 Taka |
|---|------------------------|-----------------------|
| A. Cash flows from operating activities | | |
| Interest income realized | 498,045.00 | 692,539.99 |
| Dividend income received | 272,748.90 | 310,869.71 |
| Gain on sale of investment | 66,759.00 | 3,816,182.27 |
| Other receipt | | |
| Prepayments | (37,592.43) | |
| Payment made for expenses | (1,932,586.90) | (2,206,560.83) |
| Net cash flows from operating activities | (1,132,626.43) | 2,613,031.14 |
| B. Cash flows from investing activities | | |
| Acquisition of shares from secondary market | (28,063,023.26) | (34,083,101.18) |
| Investment in IPO | (23,000,000.00) | 6,292,000.00 |
| Investment in Pre-IPO Share | | (6,502,000.00) |
| Investment in right shares | | |
| Investment returned from IPO | 19,032,410.00 | 1,382,395.00 |
| Proceeds from sale of shares in secondary market | 27,799,062.95 | 38,351,299.57 |
| Net cash used in investing activities | (4,231,550.31) | 5,440,593.39 |
| C. Cash flows from financing activities | | |
| Proceeds from sale of units | 2,001,668.00 | 2,191,981.00 |
| Payments made for re-purchase of units | (4,996,972.00) | (966,950.00) |
| Dividend paid | (3,743,800.00) | (4,193,640.00) |
| Net cash flows from / (used in) financing activities | (6,739,104.00) | (2,968,609.00) |
| Net cash flows (A+B+C) | (12,103,280.74) | 5,085,015.53 |
| Cash and cash equivalents at the beginning of the year | 29,040,313.00 | 26,414,906.57 |
| Cash and cash equivalents at the end of the period | 16,937,032.26 | 31,499,922.10 |
| Net operating cash flows | (1,132,626.43) | 2,613,031.14 |
| Number of outstanding units | 718,560.00 | 710,220.00 |
| Net operating cash flows per unit | (1.58) | 3.68 |