

CAPM UNIT FUND

STATEMENT OF FINANCIAL POSITION

As per the Rule 73 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১
The Quarterly Un-Audited Accounts of the CAPM Unit Fund
For the period ended September 30, 2016

	30-Sep-16 Taka	30-Sep-15 Taka
ASSETS		
Investments	44,349,335	49,321,916
Receivables	419,293	663,460
Advance and prepayments	5,217,703	3,590,681
Cash and cash equivalents	22,655,540	19,652,518
Preliminary and issue expenses	3,214,536	3,923,373
	75,856,407	77,151,948
LIABILITIES		
Accrued expenses	517,981	-
Payable to Brokerage House	-	920,256
	75,338,426	76,231,692
NET ASSETS		
OWNERS' EQUITY		
Unit fund	74,511,000	71,007,000
Unit transaction reserve	53,607	-
Unit transaction reserve	-	1,483,532
Investment Diminution Reserve	773,819	3,741,160
Retained earnings	75,338,426	76,231,692
Net asset value (NAV) per unit:	101.63	104.69
At cost	101.11	107.36
At market price		

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For the period ended September 30, 2016

	30-Sep-16 Taka	30-Sep-15 Taka
INCOME		
Interest income	382,065	337,950
Net gain on sale of marketable securities	619,926	3,264,889
Dividend income	95,648	148,098
VAT Payable Income	575,457	-
	1,673,095	3,750,937
LESS : EXPENSES		
Management fee	436,269	464,748
Amortization of Preliminary and Issue expenses	173,398	161,965
CDBL Charges	6,134	14,008
Annul Fee-BSEC	18,627	17,617
Trustee fee-BGIC	17,995	18,374
Transaction agent fee	6,833	5,422
Custodian fee	28,087	57,090
Brokerage commission	32,381	47,454
Bank charges and excise duty	10,088	1,168
Audit fee	-	-
Publicity Expenses	45,200	54,855
Legal and Regulatory Expenses	-	2,110
BO account maintenance charge	500	-
IPO Share Application Fee	-	10
	775,513	844,822
Net income during the period	897,583	2,906,116
Earnings per unit during the period	1.20	3.30

CAPM Unit fund
Cash Flow Statement
For the Peroid Ended September 30, 2016

	30-Sep-16 Taka	30-Sep-15 Taka
A. Cash flows from operating activities		
Interest income realized in cash	98,500	-
Dividend income received in cash	108,256	219,736
Gain on sale of investment	587,545	3,304,727
Payment made for expenses	(1,794,219)	(2,178,596)
Net cash from operating activities	(999,919)	1,345,867
B. Cash flows from investing activities		
Acquisition of shares from secondary market	(14,202,574)	(27,114,704)
Investment refund	13,905,330	1,382,395
Investment in IPO shares	(19,000,000)	(3,502,000)
Proceeds from sale of shares in secondary market	17,883,560	24,110,289
Net cash used in investing activities	(1,413,684)	(5,124,020)
C. Cash flows from financing activities		
Proceeds from issuance of units - Capital fund	2,078,630	2,176,355
Payments made for re-purchase of units	(2,306,000)	(966,950)
Dividend paid	(3,743,800)	(4,193,640)
Net cash used in financing activities	(3,971,170)	(2,984,235)
Net cash flows (A+B+C)	(6,384,773)	(6,762,388)
Cash and cash equivalents at the beginning of the period	29,040,313	26,414,907
Cash and cash equivalents at the end of the period	22,655,540	19,652,518