

Unaudited Half Yearly Report  
of  
**CAPM Unit Fund**  
For the Period ended 31 December 2015

# 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 December 31, 2015

	Notes	31-Dec-15 Taka	31-Dec-14 Taka
<b>ASSETS</b>			
Investments in marketable securities- at market	5	39,287,590.60	52,722,309.10
Other receivables	6	467,403.84	429,266.06
Prepayments & Advance	7	81,762.82	713,776.20
Cash and cash equivalents	8	31,499,922.10	36,032,651.45
Preliminary and issue expenses	9	3,734,731.16	4,445,463.14
		<b>75,071,410.52</b>	<b>94,343,465.95</b>
<b>LIABILITIES</b>			
Accounts Payable	10	1,956,536.95	2,389,720.57
		<b>73,114,873.57</b>	<b>91,953,745.38</b>
<b>NET ASSETS</b>			
<b>OWNERS' EQUITY</b>			
Unit fund	11	71,022,000.00	87,855,000.00
Investment Diminution Reserve		(1,859,728.85)	101,454.31
Retained earnings	12	3,952,602.42	3,997,291.07
		<b>73,114,873.57</b>	<b>91,953,745.38</b>
<b>Net asset value (NAV) per unit:</b>			
At cost	13	<b>105.47</b>	<b>104.22</b>
At market price	14	<b>102.95</b>	<b>104.67</b>

## CAPM UNIT FUND

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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, 2015

	Notes	31-Dec-15 Taka	31-Dec-14 Taka
<b>INCOME</b>			
Interest income	15	695,210.99	2,661,002.86
Net gain on sale of marketable securities	16	3,884,131.55	2,386,944.95
Dividend income	17	235,232.22	152,200.00
		<b>4,814,574.76</b>	<b>5,200,147.81</b>
<b>LESS : EXPENSES</b>			
Management fee		1,005,481.65	1,171,231.07
Amortization of Preliminary and Issue expenses		350,607.53	337,425.59
CDBL Charges		5,449.17	5,287.39
Annul Fee-BSEC		37,675.76	34,679.59
Trustee fee-BGIC		35,233.76	45,169.22
Transaction agent fee		89,400.43	67,114.46
Custodian fee		17,374.97	8,461.33
Brokerage commission		73,567.34	20,729.49
Bank charges and excise duty		25,862.00	22,314.00
Audit fee		-	3,675.00
Publicity Expenses		54,855.00	66,860.00
Legal and Regulatory Expenses		2,110.00	-
IPO Share Application Fee		25.00	-
		<b>1,697,642.60</b>	<b>1,782,947.14</b>
<b>Net income during the period</b>		<b>3,116,932.16</b>	<b>3,417,200.67</b>
<b>Earnings per unit during the period</b>		<b>4.39</b>	<b>3.89</b>

**CAPM Unit fund**  
**Cash Flow Statement**  
**For the Peroid Ended December 31, 2015**

	<b>30-Sep-15</b> <b>Taka</b>	<b>30-Sep-14</b> <b>Taka</b>
<b>A. Cash flows from operating activities</b>		
Interest income realized in cash	692,539.99	2,542,834.81
Dividend income received in cash	310,869.71	95,260.00
Gain on sale of investment	3,816,182.27	2,336,209.24
Payment made for expenses	(2,206,560.83)	(2,142,474.32)
<b>Net cash from operating activities</b>	<b>2,613,031.14</b>	<b>2,831,829.73</b>
<b>B. Cash flows from investing activities</b>		
Acquisition of shares from secondary market	(34,083,101.18)	(50,914,732.28)
Investment refund	1,382,395.00	-
Investment in Pre-IPO shares	6,292,000.00	-
Investment in IPO shares	(6,502,000.00)	-
Proceeds from sale of shares in secondary market	38,351,299.57	9,021,185.59
<b>Net cash used in investing activities</b>	<b>5,440,593.39</b>	<b>(41,893,546.69)</b>
<b>C. Cash flows from financing activities</b>		
Proceeds from issuance of units - Capital fund	2,191,981.00	769,057.00
Payments made for re-purchase of units	(966,950.00)	(2,525,791.00)
Dividend paid	(4,193,640.00)	(1,702,438.00)
<b>Net cash used in financing activities</b>	<b>(2,968,609.00)</b>	<b>(3,459,172.00)</b>
<b>Net cash flows (A+B+C)</b>	<b>5,085,015.53</b>	<b>(42,520,888.96)</b>
Cash and cash equivalents at the beginning of the period	26,414,906.57	78,553,540.41
<b>Cash and cash equivalents at the end of the period</b>	<b>31,499,922.10</b>	<b>36,032,651.45</b>

**CAPM Unit fund**  
**Statement of Changes in Equity**  
**For the Peroid Ended December 31, 2015**

*Amount in Taka*

Particulars	Unit Fund	Investment Diminution Reserve	Retained Earnings	Total Equity
Opening Balance	69,894,00	-	4,932,279 .26	-
Unit fund raised during the period	2,078,000	-	-	-
Unit fund surrendered	950,000	(1,859,728.85)	-	-
Investment Diminution Reserve	-	-	-	-
Net income during the period	-	-	3,116,932.16	-
Profit on Subscriptions of units	-	-	115,706.00	-
Less: Loss on redemption of units	-	-	18,675.00	-
Dividend paid for 1013-14	-	-	4,193,640.00	-
<b>Balance as at 30 September 2014</b>	<b><u>71,022,000</u></b>	<b><u>(1,859,728.85)</u></b>	<b><u>3,952,602.42</u></b>	<b><u>73,114,873.57</u></b>

## Notes to the Financial Statement

<b>5</b>	<b>Investments</b>	
	Investment in marketable securities - at market	<u><u>39,287,590.60</u></u>
<b>6</b>	<b>Other receivables</b>	
	Receivable from Broker House -Green Delta	397,103.84
	Cash Dividend Receivable	70,300.00
		<u>467,403.84</u>
	<b>Accrued interest on</b>	
	Short Notice Deposit (SND)	-
		<u><u>467,403.84</u></u>
<b>7</b>	<b>Prepayments &amp; Advance</b>	
	Trustee fee - Bangladesh General Insurance Company Limited	18,252.47
	Annual fee - Bangladesh Securities and Exchange Commission	33,510.34
	Advance for IPO share application	30,000.00
	Advance for right share application	-
		<u>81,762.82</u>
<b>8</b>	<b>Cash and cash equivalents</b>	
	Cash in Hand	1,186.53
	Cash at bank - SND Account with:	
	Trust Bank Ltd (Gulshan branch)	31,355,738.57
	Trust Bank Ltd (Banani branch)	142,997.00
		<u>31,498,735.57</u>
		<u><u>31,499,922.10</u></u>
<b>9</b>	<b>Preliminary and issue expenses</b>	
	Total preliminary and issue expenses incurred	4,085,338.69
	Less: Amortization made during the period	350,607.53
		<u>3,734,731.16</u>
<b>10</b>	<b>Accounts payable</b>	
	Broker House-Green Delta	559,998.29
	Management fee	1,301,616.71
	Custodian fee	89,400.43
	Agent fee	5,521.52
		<u>1,956,536.95</u>
<b>11</b>	<b>Unit fund</b>	
	698940units of Tk 100 each	69,894,000.00
	Add: New Subscription of 20,780 Units of Tk 100 each	2,078,000.00
	Less: Unit surrendered by unit holders of 9,500 Units of Tk 100 each	950,000.00
		<u>71,022,000.00</u>

<b>12</b>	<b>Retained earnings</b>	
	Opening Balance	<b>4,932,279.26</b>
	Net income during the period	3,116,932.16
	Profit on Subscriptions of units	115,706.00
	Less: Loss on Redemption of units	18,675.00
	Dividend paid for 2014-15	4,193,640.00
		<u><b>3,952,602.42</b></u>

Profit & Loss on subscription & redemption has been adjusted with retained earnings.

<b>13</b>	<b>Net asset value (NAV) per unit at cost</b>	
	Total net asset value at cost	74,904,302.42
	Number of units	<u>710,220.00</u>
	NAV per unit at cost	<u><b>105.47</b></u>

<b>14</b>	<b>Net asset value per unit at market value</b>	
	Total net asset value at market price	<u>73,114,873.57</u>
	Number of units	<u>710,220.00</u>
	NAV per unit at market price	<u><b>102.95</b></u>

<b>15</b>	<b>Interest income</b>	
	Short Notice Deposit (SND)	<u>695,210.99</u>
		<u><b>695,210.99</b></u>

<b>16</b>	<b>Net gain on sale of marketable securities</b>	
		<u>3,884,131.55</u>
		<u><b>3,884,131.55</b></u>

<b>17</b>	<b>Dividend income</b>	
		<u>235,232.22</u>
		<u><b>235,232.22</b></u>