

## 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, 2015

	Notes	30-Sep-15 Taka	30-Sep-14 Taka
<b>ASSETS</b>			
Investments in marketable securities- at market	5	49,321,916 663,460	21,873,778 1,879,228
Other receivables	6	3,590,681	109,157
Prepayments	7	19,652,518	64,844,751
Cash and cash equivalents	8	3,923,373	4,617,029
Preliminary and issue expenses	9	<b>77,151,948</b>	<b>93,323,942</b>
<b>LIABILITIES</b>			
Accounts payable	10	920,256	738,182
<b>NET ASSETS</b>		<b>76,231,692</b>	<b>92,585,760</b>
<b>OWNERS' EQUITY</b>			
Unit fund	11	71,007,000	88,085,000
Investment Diminution Reserve		1,483,532	2,634,050
Retained earnings	12	3,741,160	1,866,710
		<b>76,231,692</b>	<b>92,585,760</b>
Net asset value (NAV) per unit:			
At cost	13	<b>104.69</b>	<b>99.99</b>
At market price	14	<b>107.36</b>	<b>105.11</b>
		<b>3.30</b>	<b>1.46</b>

# CAPM UNIT FUND

## STATEMENT OF COMPREHENSIVE INCOME

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, 2015

	Notes	30-Sep-15 Taka	30-Sep-14 Taka
<b>INCOME</b>			
Interest income	15	337,950	1,872,948
Net gain on sale of marketable securities	16	3,264,889	230,942
Dividend income	17	148,098	52,950
		<b>3,750,937</b>	<b>2,156,840</b>
<b>LESS : EXPENSES</b>			
Management fee		464,748	572,919
Amortization of Preliminary and Issue expenses		161,965	165,860
CDBL Charges		14,008	218
Annul Fee-BSEC		17,617	22,585
Trustee fee-BGIC		18,374	11,883
Transaction agent fee		5,422	4,909
Custodian fee		57,090	16,092
Brokerage commission		47,454	3,028
Bank charges and excise duty		1,168	6,659
Audit fee		-	3,675
Publicity Expenses		54,855	66,860
Legal and Regulatory Expenses		2,110	
IPO Share Application Fee		10	
		<b>844,822</b>	<b>874,688</b>
<b>Net income during the period</b>		<b>2,906,116</b>	<b>1,282,152</b>
<b>Earnings per unit during the period</b>		<b>3.30</b>	<b>1.46</b>

**CAPM UNIT FUND  
CASH FLOW STATEMENT  
FOR THE PERIOD ENDED SEPTEMBER 30, 2015**

	<b>30-Sep-15 Taka</b>	<b>30-Sep-14 Taka</b>
<b>A. Cash flows from operating activities</b>		
Interest income realized in cash	-	111,567
Dividend income received in cash	219,736	51,010
Gain on sale of investment	3,304,727	227,914
Payment made for expenses	-2,178,596	-1,468,576
<b>Net cash from operating activities</b>	<b><u>1,345,867</u></b>	<b><u>-1,078,085</u></b>
<b>B. Cash flows from investing activities</b>		
Acquisition of shares from secondary market	-27,114,704	-10,857,358
Investment refund	1,382,395	
Investment in IPO shares	-3,502,000	
Proceeds from sale of shares in secondary market	24,110,289	1,451,358
<b>Net cash used in investing activities</b>	<b><u>-5,124,020</u></b>	<b><u>-9,406,000</u></b>
<b>C. Cash flows from financing activities</b>		
Proceeds from issuance of units - Capital fund	2,176,355	763,825
Payments made for re-purchase of units	-966,950	-2,286,091
Dividend paid	-4,193,640	-1,702,438
<b>Net cash used in financing activities</b>	<b><u>-2,984,235</u></b>	<b><u>-3,224,704</u></b>
<b>Net cash flows (A+B+C)</b>	<b><u>-6,762,388</u></b>	<b><u>-13,708,790</u></b>
Cash and cash equivalents at the beginning of the period	26,414,907	78,553,540
<b>Cash and cash equivalents at the end of the period</b>	<b><u>19,652,518</u></b>	<b><u>64,844,751</u></b>

**CAPM UNIT FUND**  
**STATEMENT OF CHARGES IN EQUITY**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2015**

*Amount in Taka*

Particulars	Unit Fund	Investment Diminution Reserve	Retained Earnings	Total Equity
Opening Balance	69,894,000		4,932,279	
Unit fund raised during the period	2,063,000	-	-	
Unit fund surrendered	950,000			
Investment Diminution Reserve		1,483,532		
Net income during the period	-	-	2,906,116	
Profit on Subscriptions of units			115,080	
Less: Loss on redemption of units			18,675	
Dividend paid for 2014-15			4,193,640	
<b>Balance as at 30 September 2015</b>	<b><u>71,007,000</u></b>	<b><u>1,483,532</u></b>	<b><u>3,741,160</u></b>	<b><u>76,231,692</u></b>

<b>5</b>	<b>Investments</b>	
	Investment in marketable securities - at market	<u><u>49,321,916</u></u>
<b>6</b>	<b>Other receivables</b>	
	Receivable from Broker House -BRAC EPL	251,210
	Cash Dividend Receivable	74,300
		<u>325,510</u>
	Accrued interest on	
	Short Notice Deposit (SND)	337,950
		<u><u>663,460</u></u>
<b>7</b>	<b>Prepayments</b>	
	Trustee fee - Bangladesh General Insurance Company Limited	37,554
	Annual fee - Bangladesh Securities and Exchange Commission	51,127
	Advance For IPO Share Application	3,502,000
		<u>3,590,681</u>
<b>8</b>	<b>Cash and cash equivalents</b>	
	Cash in Hand	1,313
	Cash at bank - SND Account with:	
	Trust Bank Ltd (Gulshan branch)	19,518,431
	Trust Bank Ltd (Banani branch)	132,775
		<u>19,651,206</u>
		<u><u>19,652,518</u></u>
<b>9</b>	<b>Preliminary and issue expenses</b>	
	Total preliminary and issue expenses incurred	4,085,339
	Less: Amortization made during the year	161,965
		-
		<u><u>3,923,373</u></u>
<b>10</b>	<b>Accounts payable</b>	
	Broker House-Brac Epl	96,789
	Management fee	760,883
	Custodian fee	57,090
	Agent fee	5,495
		<u>920,256</u>
<b>11</b>	<b>Unit fund</b>	
	698,940 units of Tk 100 each	69,894,000
	Add: New Subscription of 20,630 Units of Tk 100 each	2,063,000
	Less: Unit surrendered by unit holders of 9,500 Units of Tk 100 each	<u>950,000</u>
		<u><u>71,007,000</u></u>

<b>12</b>	<b>Retained earnings</b>	
	<b>Opening Balance</b>	<b>4,932,279</b>
	Net income during the period	2,906,116
	Profit on Subscriptions of units	115,080
	Less: Loss on Redemption of units	18,675
	Dividend paid for 2014-15	4,193,640
		<u><b>3,741,160</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	74,335,909
	Number of units	<u>710,070</u>
	NAV per unit at cost	<u><b>105</b></u>

<b>14</b>	<b>Net asset value per unit at market value</b>	
	Total net asset value at market price	76,231,692
	Number of units	<u>710,070</u>
	NAV per unit at market price	<u><b>107</b></u>

<b>15</b>	<b>Interest income</b>	
	Short Notice Deposit (SND)	337,950
		<u><b>337,950</b></u>

<b>16</b>	<b>Net gain on sale of marketable securities</b>	
		3,264,889
		<u><b>3,264,889</b></u>

<b>17</b>	<b>Dividend income</b>	
		148,098
		<u><b>148,098</b></u>

<b>18</b>	<b>Expenditure</b>	
	Management fee	
	Amortization of Preliminary and Issue expenses	464,748
	CDBL Charges	161,965
	Annul Fee-BSEC	14,008
	Trustee fee-BGIC	17,617
	Transaction agent fee	18,374
	Custodian fee	5,422
	Brokerage commission	57,090
	Bank charges and excise duty	47,454
	Audit fee	1,168
	Publicity Expenses	-
	Legal and Regulatory Expenses	54,855
	IPO Share Application Fee	2,110
	Total	<u>10</u>
		<u><b>844,822</b></u>

<b>19</b>	<b>Investment Diminution Reserve</b>	
	Investment in marketable securities - at market	49,321,916
	Investment in marketable securities - at cost	<u>47,838,384</u>
		<u><b>1,483,532</b></u>