

Unaudited Half Yearly Report
of
CAPM Unit Fund
For the Period ended 31 December 2014

CAPM UNIT FUND

STATEMENT OF FINANCIAL POSITION

As per the Rule 73 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১
The Half Yearly Un-Audited Accounts of the CAPM Unit Fund
For the period ended December 31, 2014

	31-Dec-14 <u>Taka</u>	31-Dec-13 <u>Taka</u>
ASSETS		
Investments in marketable securities- at market	52,722,309.10	9,530,885.00
Other receivables	429,266.06	111,272.06
Prepayments & Advance	713,776.20	9,382.25
Cash and cash equivalents	36,032,651.45	31,665,213.34
Preliminary and issue expenses	4,445,463.14	277,000.00
	94,343,465.95	41,593,752.65
LIABILITIES		
Accounts payable	2,389,720.57	480,793.16
	91,953,745.38	41,112,959.49
NET ASSETS		
	91,953,745.38	41,112,959.49
OWNERS' EQUITY		
Unit fund	87,855,000.00	40,165,000.00
Investment Diminution Reserve	101,454.31	2,742,720.05
Retained earnings	3,997,291.07	(1,794,760.56)
	91,953,745.38	41,112,959.49
Net asset value (NAV) per unit:		
At cost	104.22	95.50
At market price	104.67	102.36

CAPM UNIT FUND

STATEMENT OF COMPREHENSIVE INCOME

As per the Rule 73 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১

The Half Yearly Un-Audited Accounts of the CAPM Unit Fund

For the period ended December 31, 2014

	31-Dec-14 <u>Taka</u>	31-Dec-13 <u>Taka</u>
INCOME		
Interest income	2,661,002.86	1,147,725.88
Net gain on sale of marketable securities	2,386,944.95	(2,687,008.54)
Dividend income	152,200.00	11,500.00
	5,200,147.81	(1,527,782.66)
LESS : EXPENSES		
Management fee	1,171,231.07	383,297.40
Amortization of Preliminary and Issue ex- Transaction Agent Fee	337,425.59	
Trustee fee-BGIC	5,287.39	
BSEC annual fee	34,679.59	13,270.27
Custodian fee	45,169.22	
CDBL Charges	67,114.46	9,333.88
Brokerage Fee	8,461.33	2,423.17
Bank charges and excise duty	20,729.49	488.61
Audit fee including VAT	22,314.00	6,510.00
Publicity Expenses	3,675.00	14,503.88
	66,860.00	
	1,782,947.14	429,827.21
Net income during the period	3,417,200.67	(1,957,609.87)
Earnings per unit during the period	3.89	(4.87)

CAPM UNIT FUND CASH FLOW STATEMENT

As per the Rule 73 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১
The Half Yearly Un-Audited Accounts of the CAPM Unit Fund
For the period ended December 31, 2014

	31-Dec-14 <u>Taka</u>	31-Dec-14 <u>Taka</u>
A. Cash flows from operating activities		
Interest income realized in cash	2,542,834.81	1,147,674.00
Dividend income received in cash	95,260.00	
Gain on sale of investment	2,336,209.24	(2,698,858.58)
Payment made for expenses	(2,142,474.32)	(111,261.38)
Net cash from operating activities	<u>2,831,829.73</u>	<u>(1,662,445.96)</u>
B. Cash flows from investing activities		
Acquisition of shares from secondary market	(50,914,732.28)	(9,746,623.48)
Proceeds from sale of shares in secondary market	9,021,185.59	2,870,099.78
Net cash used in investing activities	<u>(41,893,546.69)</u>	<u>(6,876,523.70)</u>
C. Cash flows from financing activities		
Proceeds from issuance of units - Capital fund	769,057.00	30,160,000.00
Payments made for re-purchase of units	(2,525,791.00)	
Dividend paid	(1,702,438.00)	
Net cash used in financing activities	<u>(3,459,172.00)</u>	<u>30,160,000.00</u>
Net cash flows (A+B+C)	(42,520,888.96)	21,621,030.34
Cash and cash equivalents at the beginning of the period	78,553,540.41	10,044,183.00
Cash and cash equivalents at the end of the period	<u>36,032,651.45</u>	<u>31,665,213.34</u>

CAPM (Capital & Asset Portfolio Management) Company Limited

Safura Tower (5th Floor), 20 Kemal Ataturk Avenue, Banani C/A, Dhaka-1213

Tel: +88-02-9856268, 9856269, 9820683, Fax: +88-02-9820990

E-mail: contact@campbd.com

Web: www.capmbd.com