

Half Yearly Financial Statement (Un-Audited)
of
CAPM Unit Fund
For the period from 01 July 2020 to 31 March 2021

CAPM Unit Fund
Statement of Financial Position
As at 31 March 2021

Figures in Tk.

Particulars	Notes	As at 31 March 2021	As at 30 June 2020
ASSETS			
Non-Current Assets			
Preliminary and issue expenses	1	93,367	613,562
Server and device certification	2	9,644	15,649
		103,011	629,211
Current Assets			
Investments	3	89,984,910	69,628,665
Advance and prepayments	4	28,250	152,357
Accounts Receivables	5	1,770,008	1,338,832
Cash and cash equivalents	6	54,086,942	49,717,947
		145,870,109	120,837,801
TOTAL ASSETS (A)		145,973,120	121,467,012
LIABILITIES			
Accounts Payables	7	2,453,632	2,546,502
TOTAL LIABILITIES (B)		2,453,632	2,546,502
NET ASSETS (A-B)		143,519,488	118,920,510
OWNERS' EQUITY			
Unit fund	8	112,428,000	128,181,000
Unit transaction reserve		(8,360,534)	(2,833,420)
Retained earnings	9	39,452,022	(6,427,070)
		143,519,488	118,920,510
Net Asset Value (NAV) per unit:			
At cost	10	131.28	107.22
At market price	11	127.65	92.78

These financial statements should be read in conjunction with annexed notes.

MD & CEO
Asset Manager
CAPM Company Limited

Trustee
Bangladesh General Insurance Company Ltd.

Compliance Officer
Asset Manager
CAPM Company Limited

Signed in terms of our separate report of even date annexed.

06 April 2021
Dhaka, Bangladesh

CAPM Unit Fund
Statement of Profit or Loss and Other Comprehensive Income
for the Period July 01,2020 to March 31, 2021

Figures in Tk.

Particulars	Notes	01 July 2020 to 31 March 2021	01 July 2019 to 31 March 2020
INCOME			
Interest income	12	2,611,673	2,752,429
Net gain on sale of marketable securities	13	29,960,489	3,861,941
Dividend income	14	2,379,029	1,423,448
Total		34,951,191	8,037,818
EXPENSES			
Management fee		2,297,010	1,733,123
Amortization of preliminary and issue expenses		520,195	518,289
Amortization of server & device certification		6,005	24,044
Transaction agent fee		136,430	90,199
Trustee fee		98,109	54,823
BSEC annual fee		95,562	55,111
Custodian fee		53,229	33,781
CDBL charges		13,253	21,512
Brokerage fee		136,959	97,104
Bank charges, Commission and excise duty		32,100	57,013
Addvertisement & publicity expenses		77,500	160,600
Bidding Fees		44,000	13,000
BO account maintenance charges		-	-
		3,510,352	2,858,599
Net profit before provision for the period		31,440,839	5,179,219
Gain/(loss) on Marketable Securities (Unrealized)		-	(16,492,628)
Provision right back	15	14,438,252	-
Net profit after provision for the period		45,879,091	(11,313,409)
Other Comprehensive Income			
Investment diminution reserve	15	-	-
Total Comprehensive Income for the period		45,879,091	(11,313,409)
Earnings per unit for the period	16	40.81	(8.89)

These financial statements should be read in conjunction with annexed notes.

MD & CEO

Asset Manager
CAPM Company Limited

Trustee

Bangladesh General Insurance Company Ltd.

Compliance Officer

Asset Manager
CAPM Company Limited

Signed in terms of our separate report of even date annexed.

06 April 2021

Dhaka, Bangladesh

CAPM Unit Fund
Statement of Profit or Loss and Other Comprehensive Income
for the Period January 01,2021 to March 31, 2021

Figures in Tk.

Particulars	Notes	01 January 2021 to 31 March 2021	01 January 2020 to 31 March 2020
INCOME			
Interest income		752,299	1,058,724
Net gain on sale of marketable securities		15,095,008	1,808,182
Dividend income		1,433,952	463,380
Total		17,281,259	3,330,286
EXPENSES			
Management fee		765,318	662,307
Amortization of preliminary and issue expenses		160,060	171,493
Amortization of server & device certification		1,973	7,956
Transaction agent fee		67,125	2,901
Trustee fee		33,437	17,603
BSEC annual fee		31,389	18,237
Custodian fee		20,193	5,442
CDBL charges		8,921	8,912
Brokerage fee		54,716	28,829
Bank charges, Commission and excise duty		2,165	1,020
Addvertisement & publicity expenses		39,600	36,000
Bidding Fees		17,000	10,000
		1,201,897	970,700
Net profit before provision for the period		16,079,363	2,359,586
Gain/(loss) on Marketable Securities (Unrealized)		-	(6,759,422)
Provision right back		(4,075,918)	-
Net profit after provision for the period		12,003,445	(4,399,836)
Other Comprehensive Income			
Investment diminution reserve		-	-
Total Comprehensive Income for the period		12,003,445	(4,399,836)
Earnings per unit for the period		10.68	(3.46)

These financial statements should be read in conjunction with annexed notes.

MD & CEO

Asset Manager
CAPM Company Limited

Trustee

Bangladesh General Insurance Company Ltd.

Compliance Officer

Asset Manager
CAPM Company Limited

Signed in terms of our separate report of even date annexed.

06 April 2021

Dhaka, Bangladesh

CAPM Unit Fund
Statement of Changes in Equity
for the Period July 01 2020, to March 31, 2021

Figures in Tk.

Particulars	Unit Fund	Unit Transaction Reserve	Investment Diminution Reserve	Retained Earnings	Total Equity
Opening Balance 01 July 2020	128,181,000	(2,833,420)	-	(6,427,070)	118,920,510
Unit subscribed	28,274,000	-	-	-	28,274,000
Unit surrendered	(44,027,000)	-	-	-	(44,027,000)
Net profit for the period	-	-	-	45,879,091	45,879,091
Profit on unit sold	-	3,176,559	-	-	3,176,559
Loss on redemption of units	-	(8,703,672)	-	-	(8,703,672)
Investment diminution reserve	-	-	-	-	-
Balance as at 31 March 2021	112,428,000	(8,360,534)	-	39,452,021	143,519,488
Opening Balance 01 July 2019	75,205,000	(119,353)	-	13,373,070	88,458,717
Unit subscribed	57,076,000	-	-	-	57,076,000
Unit surrendered	(5,043,000)	-	-	-	(5,043,000)
Net profit for the period	-	-	-	(11,313,409)	(11,313,409)
Profit on unit sold	-	(2,739,907)	-	-	(2,739,907)
Loss on redemption of units	-	80,591	-	-	80,591
Dividend paid	-	-	-	(9,776,650)	(9,776,650)
Investment diminution reserve	-	-	-	-	-
Balance as at 31 March 2020	127,238,000	(2,778,670)	-	(7,716,989)	116,742,342

MD & CEO
Asset Manager
CAPM Company Limited

Trustee
Bangladesh General Insurance Company Ltd.

Compliance Officer
Asset Manager
CAPM Company Limited

06 April 2021
Dhaka, Bangladesh

-
-

CAPM Unit Fund
Statement of Cash Flows
for the Period July 01,2020 to March 31, 2021

Figures in Tk.

Particulars	01 July 2020 to 31 March 2021	01 July 2019 to 31 March 2020
A. Cash flows from operating activities		
Interest income realized	1,512,745	715,075
Dividend income received	3,046,781	1,217,107
Gain on sale of investment	29,960,489	3,861,941
Advance & Prepayments	(69,564)	(36,406)
Payment made for expenses	(2,883,351)	(2,552,471)
Net cash flows from operating activities	31,567,101	3,205,245
B. Cash flows from investing activities		
Acquisition of shares from secondary market	(32,471,068)	(76,430,958)
Investment in IPO Application	(77,944,392)	(11,577,340)
Investment returned from IPO	58,369,692	364,830
Proceeds from sale of shares in secondary market	46,127,776	50,829,032
Net cash used in investing activities	(5,917,992)	(36,814,436)
C. Cash flows from financing activities		
Proceeds from sale of units	31,450,662	54,535,672
Payments made for re-purchase of units	(52,730,775)	(4,962,408)
Dividend paid	-	(9,776,650)
Net cash flows from / (used in) financing activities	(21,280,114)	39,796,614
Net cash flows (A+B+C)	4,368,995	6,187,424
Cash and cash equivalents at the beginning of the period	49,717,947	40,135,329
Cash and cash equivalents at the end of the period	54,086,942	46,322,753
Net operating cash flows	31,567,101	3,205,245
Number of outstanding units	1,124,280	1,272,380
Net operating cash flows per unit	28.08	2.52

MD & CEO
Asset Manager
CAPM Company Limited

Trustee
Bangladesh General Insurance Company Ltd.

Compliance Officer
Asset Manager
CAPM Company Limited

06 April 2021
Dhaka, Bangladesh

		Figures in Tk.	
Notes	Particulars	As at 31 March 2021	As at 30 June 2020
1	Preliminary and issue expenses		
	Opening balance	613,562	1,307,155
	Less: Amortization during the Period	520,195	693,593
		<u>93,367</u>	<u>613,562</u>
2	Server and device certification		
	Opening balance	15,649	24,633
	Add: Addition during the period	-	16,000
	Less: Amortization during the period	6,005	24,985
		<u>9,644</u>	<u>15,649</u>
3	Investments		
	Investment in marketable securities - at market price (A)	84,989,910	57,652,665
	Advances for IPO share application Note:3.1	4,995,000	11,976,000
		<u>89,984,910</u>	<u>69,628,665</u>
3.1	Advance for IPO Share application (Annexure-B)		
	CWT	-	2,000,000
	Associated Oxygen Ltd	-	9,976,000
	INDEXAGRO	4,995,000	-
		<u>4,995,000</u>	<u>11,976,000</u>
	"For valuation of listed securities the average of close price of both Stock Exchanges (Dhaka Stock Exchange and Chittagong Stock Exchange) for respective securities has been taken into consideration.		
4	Prepayments		
	Trustee fee	-	28,545
	Annual fee to BSEC	28,250	123,812
		<u>28,250</u>	<u>152,357</u>
5	Accounts Receivable		
	Receivable from Brokerage House	-	-
	Interest/Profit Receivable Note: 5.1	1,515,883	416,955
	Cash Dividend Receivable Note: 5.2	254,125	921,878
		<u>1,770,008</u>	<u>1,338,832</u>
5.1	Interest/Profit Receivable		
	SND/MSND	355,323	-
	FDR	1,160,560	416,955
		<u>1,515,883</u>	<u>416,955</u>
5.2	Cash Dividend Receivable		
	AMANFEED	2,090	-
	BATBC	7,500	-
	BSC	-	144,960
	GP	159,500	-
	EBL	-	714,418
	RECKITTBEN	-	62,500
	RINGSHINE	1,035	-
	SINGERBD	84,000	-
		<u>254,125</u>	<u>921,878</u>
6	Cash and Cash Equivalent		
	Cash in Hand	-	-
	Cash at Bank-SND account: Note:6.1	39,086,942	24,717,947
	Short term deposit (FDR): Note:6.2	15,000,000	25,000,000
		<u>54,086,942</u>	<u>49,717,947</u>

Notes	Particulars	Figures in Tk.	
		As at 31 March 2021	As at 30 June 2020
6.1	Cash at Bank-SND account:		
	Trust Bank Ltd.	235,903	2,902,923
	Union Bank Ltd.	38,851,039	21,815,024
		39,086,942	24,717,947
6.2	Short term deposit (FDR):		
	CVC Finance Limited	15,000,000	20,000,000
	United Finance Limited	-	5,000,000
		15,000,000	25,000,000
7	Accounts Payable		
	Management fee	2,297,010	2,386,841
	Custodian fee	20,193	26,879
	Audit fee	-	40,000
	Transaction agent fee	136,429	92,782
		2,453,632	2,546,502
8	Unit fund		
	Opening Balance	128,181,000	75,205,000
	Add: New subscription of 282740 units of Taka 100	28,274,000	58,941,000
	Less: Unit surrendered 440270 units of Taka 100 each	44,027,000	5,965,000
		112,428,000	128,181,000
9	Retained earnings		
	Opening Balance	(6,427,070)	13,373,070
	Add: Net Profit during the year	45,879,091	(10,023,490)
		39,452,022	3,349,580
	Less: Dividend Paid during the year	-	(9,776,650)
		39,452,022	(6,427,070)
10	Net Asset Value (NAV) per unit at cost		
	Total net asset value at cost price	147,595,406	137,434,681
	Number of units	1,124,280	1,281,810
	NAV per unit at cost	131.28	107.22
11	Net Asset Value (NAV) per unit at market price		
	Net asset value at market price	143,519,489	118,920,510
	Number of units	1,124,280	1,281,810
	NAV per unit at market price	127.65	92.78

Notes	Particulars	Figures in Tk.	
		01 July 2020 to 31 March 2021	01 July 2019 to 31 March 2020
12	Interest income		
	Interest income from SND/MSND account	1,010,846	999,834
	Interest income from FDR	1,600,827	1,752,596
		<u>2,611,673</u>	<u>2,752,429</u>
13	Net gain on sale of marketable securities		
	ACFL		-
	ACI	234,436	-
	AOL	495,508	
	ADNTEL		620,480
	BATBC	2,609,443	-
	BEACONPHAR		87,333
	BSCCL	220,793	
	BSC	(121,963)	
	IFIC	20,222	
	CRYSTALINS	863,129	
	COPPERTECH	87,188	416,245
	DOMINAGE	1,239,300	
	EBL	102,853	
	EIL	1,883,024	
	EGEN	397,075	
	GENEXIL		343,281
	GP		(50,410)
	JAMUNABANK		17,771
	KTL		78,589
	KPCL		804,103
	LINDEBD	9,861	-
	MARICO	475,878	43,184
	MLDYEING		(138,714)
	NRBCBANK	384,113	
	NEWLINE		94,592
	OIMAX		451,631
	ORIONINFU	387,605	
	OLYMPIC	89,230	-
	QUEENSOUTH		113,723
	RINGSHINE	(13,376)	39,790
	ROBI	12,817,942	
	RECKITT BEN	238,467	-
	SAIFPOWER	(716,513)	
	SEAPEARL		445,959
	SHAHJABANK		-
	SILCOPHL		334,341
	SINGERBD		209,885
	SQURPHARMA	(599,534)	(342,334)
	SSSTEEL		300,182
	TAUFIKA	415,126	
	VAMLBDMF1		(7,691)
	WALTONHIL	8,440,683	-
		<u>29,960,489</u>	<u>3,861,941</u>
14	Dividend income		
	ACFL	-	-
	AMANFEED	2,090	2,613
	BATBC	141,000	
	BBSCABLES	13,750	12,500
	BPML	113,958	170,937

Notes	Particulars	Figures in Tk.	
		01 July 2020 to 31 March 2021	01 July 2019 to 31 March 2020
	BSC	35,000	
	BSCCL	100,000	
	CITYBANK	58,668	22
	CONTININS	-	7
	COPPERTECH	-	8,337
	CWTSBGF	125,000	
	ESQUIRENIT	162,533	162,533
	GENEXIL	-	88
	GP	302,500	120,000
	IFDAUTOS	13,500	15,000
	LANKABAFIN1STUF	750,000	-
	MARICO	507,360	494,940
	MLDYEING	-	43,971
	MTB	45,000	
	NEWLINE	-	5,855
	NTC	1,000	4,400
	QUASEMIND	-	16,200
	QUASEMIND	17,353	
	RENATA	42,089	29,319
	RINGSHINE	1,035	
	RUNNERAUTO	13,553	12,932
	SAIFPOWER	85,633	64,628
	SEAPEARL	552	22
	SILCOPHL	-	3,820
	SINGERBD	84,000	215,600
	SQURPHARMA	9,223	39,726
	WALTONHIL	40,000	
		2,664,796	1,423,448
	Less: Dividend Adjustment	285,767	-
		2,379,029	1,423,448
15	Provision right back/(Made) During the period		
	Investment in Marketable Securities-at market value	84,989,910	58,075,971
	Investment in Marketable Securities-at Cost	89,065,828	76,631,846
	Total Unrealized Loss	(4,075,918)	(18,555,875)
	Less: Provision made Last quarter	(18,514,170)	(2,063,248)
	Investment diminution reserve	-	(16,492,628)
	Provision right back/(Made) During the period	14,438,252	-
16	Earnings per unit		
	Net profit for the Period (A)	45,879,091	(11,313,409)
	Number of units (B)	1,124,280	1,272,380
	Earnings per unit (A÷B)	40.81	(8.89)

MD & CEO
Asset Manager
 CAPM Company Limited

Trustee
 Bangladesh General Insurance Company Ltd.

Compliance Officer
Asset Manager
 CAPM Company Limited

06 April 2021
 Dhaka, Bangladesh