

Financial Statement
of
CAPM Unit Fund
For the period from 01 July 2021 to 31 March 2022

CAPM Unit Fund
Statement of Financial Position
As at 31 March 2022

Figures in Tk.

Particulars	Notes	As at 31 March 2022	As at 30 June 2021
ASSETS			
Non-Current Assets			
Server and device certification	1	1,644	7,649
		<u>1,644</u>	<u>7,649</u>
Current Assets			
Investments	2	112,363,075	102,733,562
Advance and prepayments	3	23,561	138,513
Accounts Receivables	4	1,331,704	360,173
Cash and cash equivalents	5	33,658,559	54,997,318
		<u>147,376,899</u>	<u>158,229,566</u>
TOTAL ASSETS (A)		<u>147,378,542</u>	<u>158,237,215</u>
LIABILITIES			
Accounts Payables	6	3,066,247	3,297,948
TOTAL LIABILITIES (B)		<u>3,066,247</u>	<u>3,297,948</u>
NET ASSETS (A-B)		<u>144,312,296</u>	<u>154,939,267</u>
OWNERS' EQUITY			
Unit fund	7	110,950,000	109,939,000
Unit transaction reserve		(12,669,089)	(8,619,951)
Investment diminution reserve	14	13,896,184	7,599,863
Retained earnings	8	32,135,200	46,020,355
		<u>144,312,296</u>	<u>154,939,267</u>
Net Asset Value (NAV) per unit:			
At cost	9	117.54	134.02
At market price	10	130.07	140.93

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.

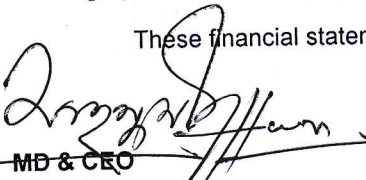
21 April 2022
Dhaka, Bangladesh

CAPM Unit Fund
Statement of Profit or Loss and Other Comprehensive Income
for the Period July 01,2021 to March 31, 2022

Figures in Tk.

Particulars	Notes	01 July 2021 to 31 March 2022	01 July 2020 to 31 March 2021
INCOME			
Interest income	11	1,623,911	2,611,673
Net gain on sale of marketable securities	12	17,370,163	29,960,489
Dividend income	13	3,309,916	2,379,029
Total		22,303,991	34,951,191
EXPENSES			
Management fee		2,612,876	2,297,010
Amortization of preliminary and issue expenses		-	520,195
Amortization of server & device certification		6,005	6,005
Transaction agent fee		435,455	136,430
Trustee fee		131,501	98,109
BSEC annual fee		79,699	95,562
Custodian fee		57,720	53,229
CDBL charges		13,640	13,253
Brokerage fee		126,168	136,959
Bank charges, Commission and excise duty		104,126	32,100
Addvertisement & publicity expenses		166,500	77,500
Bidding Fees		23,000	44,000
BO account maintenance charges		450	-
		3,757,140	3,510,352
Net profit before provision for the period		18,546,850	31,440,839
Provision write back		-	14,438,252
Net profit after provision for the period		18,546,850	45,879,091
Other Comprehensive Income			
Gain/(loss) on Marketable Securities (Unrealized)		-	-
Investment diminution reserve	14	6,296,321	0
Total Comprehensive Income for the period		24,843,172	45,879,091
Earnings per unit for the period	15	16.72	40.81

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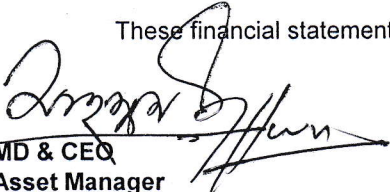
21 April 2022
Dhaka, Bangladesh

CAPM Unit Fund
Statement of Profit or Loss and Other Comprehensive Income
for the Period January 01,2022 to March 31, 2022

Figures in Tk.

Particulars	Notes	01 January 2022 to 31 March 2022	01 January 2021 to 31 March 2021
INCOME			
Interest income		522,568	752,299
Net gain on sale of marketable securities		2,846,210	15,095,008
Dividend income		1,519,981	1,433,952
Total		4,888,759	17,281,259
EXPENSES			
Management fee		800,733	765,318
Amortization of preliminary and issue expenses		-	160,060
Amortization of server & device certification		1,973	1,973
Transaction agent fee		48,014	67,125
Trustee fee		46,263	33,437
BSEC annual fee		26,179	31,389
Custodian fee		13,406	20,193
CDBL charges		-	8,921
Brokerage fee		26,382	54,716
Bank charges, Commission and excise duty		458	2,165
Addvertisement & publicity expenses		73,000	39,600
Bidding Fees		5,000	17,000
BO account maintenance charges		-	-
		1,041,408	1,201,897
Net profit before provision for the period		3,847,351	16,079,362
Provision write back		-	(4,075,918)
Net profit after provision for the period		3,847,351	12,003,445
Other Comprehensive Income			
Gain/(loss) on Marketable Securities (Unrealized)		-	-
Investment diminution reserve		(934,858)	-
Total Comprehensive Income for the period		2,912,493	12,003,445
Earnings per unit for the period		3.47	10.68

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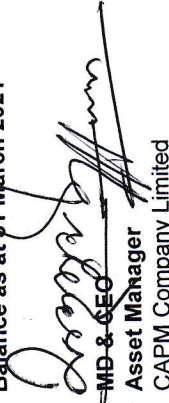
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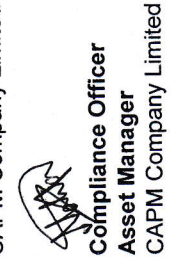
Dhaka, Bangladesh

CAPM Unit Fund
Statement of Changes in Equity
for the Period July 01 2021, to March 31, 2022

Figures in Tk.

Particulars	Unit Fund	Unit Transaction Reserve	Investment Diminution Reserve	Retained Earnings	Total Equity
Opening Balance 01 July 2021	109,939,000	(8,619,951)	7,599,863	46,020,355	154,939,267
Unit subscribed	113,608,000	-	-	-	113,608,000
Unit surrendered	(112,597,000)	-	-	-	(112,597,000)
Net profit for the period	-	-	-	18,546,850	18,546,850
Profit on unit sold	-	27,917,825	-	-	27,917,825
Loss on redemption of units	-	(31,966,963)	-	-	(31,966,963)
Dividend paid	-	-	-	(32,432,005)	(32,432,005)
Investment diminution reserve	-	-	6,296,321	-	6,296,321
Balance as at 31 March 2022	110,950,000	(12,669,089)	13,896,184	32,135,200	144,312,296
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)
Dividend paid	-	-	-	-	-
Investment diminution reserve	-	-	-	-	-
Balance as at 31 March 2021	112,428,000	(8,360,534)	-	39,452,021	143,519,488


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CAPM Unit Fund
Statement of Cash Flows
for the Period July 01,2021 to March 31, 2022

Figures in Tk.

Particulars	01 July 2021 to 31 March 2022	01 July 2020 to 31 March 2021
A. Cash flows from operating activities		
Interest income realized	652,584	1,512,745
Dividend income received	3,253,376	3,046,781
Gain on sale of investment	17,370,163	29,960,489
Advance & Prepayments	(96,248)	(69,564)
Payment made for expenses	(3,771,636)	(2,883,351)
Net cash flows from operating activities	17,408,239	31,567,101
B. Cash flows from investing activities		
Acquisition of shares from secondary market	(48,252,784)	(32,471,068)
Investment in IPO Application	(77,790,340)	(77,944,392)
Investment returned from IPO	69,987,130	58,369,692
Proceeds from sale of shares in secondary market	52,548,387	46,127,776
Net cash used in investing activities	(3,507,607)	(5,917,992)
C. Cash flows from financing activities		
Proceeds from sale of units	130,266,276	31,450,662
Payments made for re-purchase of units	(133,073,663)	(52,730,775)
Dividend paid	(32,432,005)	
Net cash flows from / (used in) financing activities	(35,239,392)	(21,280,114)
Net cash flows (A+B+C)	(21,338,760)	4,368,995
Cash and cash equivalents at the beginning of the period	54,997,318	49,717,947
Cash and cash equivalents at the end of the period	33,658,558	54,086,942
Net operating cash flows	17,408,239	31,567,101
Number of outstanding units	1,109,500	1,124,280
Net operating cash flows per unit	15.69	28.08


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Notes	Particulars	Figures in Tk.	
		As at 31 March 2022	As at 30 June 2020
1	Server and device certification		
	Opening balance	7,649	15,649
	Add: Addition during the period	-	-
	Less: Amortization during the period	6,005	8,000
		<u>1,644</u>	<u>7,649</u>
2	Investments		
	Investment in marketable securities - at market price (₳)	112,363,075	102,733,562
		<u>112,363,075</u>	<u>102,733,562</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.		
3	Advance, Deposit and Prepayments		
	Trustee fee	-	35,253
	Annual fee to BSEC	23,561	103,260
		<u>23,561</u>	<u>138,513</u>
4	Accounts Receivable		
	Unit Subscription Receivable	-	56,336
	Receivable from Brokerage	-	-
	Interest/Profit Receivable	Note: 4.1 1,155,170	183,842
	Cash Dividend Receivable	Note: 4.2 176,535	119,995
		<u>1,331,704</u>	<u>360,173</u>
4.1	Interest/Profit Receivable		
	SND/MSND	180,306	-
	FDR	974,864	183,842
		<u>1,155,170</u>	<u>183,842</u>
4.2	Cash Dividend Receivable		
	BATBC	7,500	-
	RINGSHINE	1,035	1,035
	SINGERBD	168,000	-
	WALTONHIL	-	118,960
		<u>176,535</u>	<u>119,995</u>
5	Cash and Cash Equivalent		
	Cash in Hand	-	-
	Cash at Bank-SND account:	Note: 5.1	
	Short term deposit (FDR):	Note: 5.2	
		18,658,559	39,997,318
		15,000,000	15,000,000
		<u>33,658,559</u>	<u>54,997,318</u>
5.1	Cash at Bank-SND account:		
	Trust Bank Ltd.	661,027	6,940,165
	Union Bank Ltd.	17,997,532	33,057,153
		<u>18,658,559</u>	<u>39,997,318</u>
5.2	Short term deposit (FDR):		
	CVC Finance Limited	15,000,000	15,000,000
		<u>15,000,000</u>	<u>15,000,000</u>
6	Accounts Payable		
	Management fee	2,612,876	3,071,003
	Custodian fee	17,916	35,940
	Audit fee	-	40,000
	Transaction agent fee	435,455	151,005
		<u>3,066,247</u>	<u>3,297,948</u>

Notes	Particulars	Figures in Tk.	
		As at 31 March 2022	As at 30 June 2020
7	Unit fund		
	Opening Balance	109,939,000	128,181,000
	Add: New subscription of 1136080 units of Taka 100	113,608,000	33,182,000
	Less: Unit surrendered of 1125970 units of Taka 100	112,597,000	51,424,000
		<u>110,950,000</u>	<u>109,939,000</u>
8	Retained earnings		
	Opening Balance	46,020,355	(6,427,070)
	Add: Net Profit during the period	18,546,850	52,447,425
		<u>64,567,205</u>	<u>46,020,355</u>
	Less: Dividend Paid during the period	(32,432,005)	-
		<u>32,135,200</u>	<u>46,020,355</u>
9	Net Asset Value (NAV) per unit at cost		
	Total net asset value at cost price	130,416,111	147,339,404
	Number of units	1,109,500	1,099,390
	NAV per unit at cost	<u>117.54</u>	<u>134.02</u>
10	Net Asset Value (NAV) per unit at market price		
	Net asset value at market price	144,312,296	154,939,267
	Number of units	1,109,500	1,099,390
	NAV per unit at market price	<u>130.07</u>	<u>140.93</u>

Notes	Particulars	Figures in Tk.	
		01 July 2021 to 31 March 2022	01 July 2020 to 31 March 2021
11	Interest income		
	Interest income from SND/MSND account	1,053,522	1,010,846
	Interest income from FDR	570,390	1,600,827
		<u>1,623,911</u>	<u>2,611,673</u>
12	Net gain on sale of marketable securities		
	ACFL	-	234,436
	ACI	-	-
	ACMEPL	774,922	-
	ADNTEL	3,246	-
	AMANFEED	160,436	-
	AOL	-	495,508
	BATBC	-	2,609,443
	BBSCABLES	92,322	-
	BDTHAIFOOD	156,315	-
	BERGERPBL	148,079	-
	BSC	97,410	(121,963)
	BSCCL	1,078,514	220,793
	BXPHARMA	1,665,052	-
	COPPERTECH	-	87,188
	CRYSTALINS	-	863,129
	DOMINAGE	-	1,239,300
	EBL	1,059,457	102,853
	EGEN	-	397,075
	EIL	-	1,883,024
	GENEXIL	3,705,571	-
	GP	(59,063)	-
	IFIC	-	20,222
	INDEXAGRO	589,161	-
	LINDEBD	-	9,861
	MARICO	-	475,878
	MASTERAGRO	7,388	-
	MOSTFAMETL	12,289	-
	MTB	(309,986)	-
	NCCBANK	56,958	-
	NRBCBANK	-	384,113
	NTC	38,513	-
	OLYMPIC	-	89,230
	ORIONINFU	-	387,605
	ORYZAAGRO	14,057	-
	PEOPLESINS	189,219	-
	PRIMEINSUR	114,058	-
	QUASEMIND	61,430	-
	RECKITT BEN	-	238,467
	RINGSHINE	-	(13,376)
	ROBI	-	12,817,942
	SAIFPOWER	2,749,909	(716,513)
	SBACBANK	1,305,798	-
	SKICL	997,724	-
	SONALILIFE	1,256,000	-
	SQURPHARMA	114,637	(599,534)
	TAUFIKA	-	415,126
	UNIONBANK	776,444	-
	UNIONINS	514,305	-
	WALTONHIL	-	8,440,683
		<u>17,370,163</u>	<u>29,960,489</u>

Notes	Particulars	Figures in Tk.	
		01 July 2021 to 31 March 2022	01 July 2020 to 31 March 2021
13	Dividend income		
	AMANFEED	-	2,090
	BATBC	13,750	141,000
	BBSCABLES	-	13,750
	BEACONPHAR	144,132	-
	BERGERPBL	75,000	-
	BPML	136,750	113,958
	BSC	-	35,000
	BSCCL	-	100,000
	CITYBANK	-	58,668
	CWTSBGF	425,000	125,000
	ESQUIRENIT	162,533	162,533
	GENEXIL	40,000	-
	GP	137,500	302,500
	GPHISPAT	160,000	-
	IFADAUTOS	16,830	13,500
	INDEXAGRO	87,500	-
	LANKABAFIN1STUF	800,000	750,000
	LBGOF	400,000	-
	MARICO	356,880	507,360
	MTB	-	45,000
	NTC	2,000	1,000
	QUASEMIND	-	-
	QUASEMIND	-	17,353
	RENATA	51,764	42,089
	RINGSHINE	-	1,035
	RUNNERAUTO	13,553	13,553
	SAIFPOWER	-	85,633
	SEAPEARL	-	552
	SINGERBD	168,000	84,000
	SQURPHARMA	-	9,223
	WALTONHIL	118,725	40,000
		<u>3,309,916</u>	<u>2,664,796</u>
	Less: Unrealised dividend income previous period		285,767
	Total Dividend Income during the period	<u>3,309,916</u>	<u>2,379,029</u>
14	Investment diminution reserve		
	Investment in Marketable Securities-at market value	112,363,075	84,989,910
	Investment in Marketable Securities-at Cost	<u>98,466,890</u>	<u>89,065,828</u>
	Total Unrealized Gain/Loss(Investment diminution reserve)	13,896,184	(4,075,918)
	Less: Provision made Last year	<u>7,599,863</u>	<u>(18,514,170)</u>
	Investment diminution reserve during the period	<u>6,296,321</u>	<u>14,438,252</u>
15	Earnings per unit		
	Net profit for the Period (A)	<u>18,546,850</u>	<u>45,879,091</u>
	Number of units (B)	<u>1,109,500</u>	<u>1,124,280</u>
	Earnings Per unit (A+B)	<u>16.72</u>	<u>40.81</u>


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