


**3rd Quarter Financial Statements
of
CAPM Unit Fund
For the year ended 31 March 2023**

CAPM Unit Fund
Statement of Financial Position
As at 31 March 2023

	<u>Notes</u>	<u>31 Mar 2023</u> <u>Taka</u>	<u>30 Jun 2022</u> <u>Taka</u>
ASSETS			
Investments in securities at market price	6	109,717,495	87,448,516
Short term deposit (FDR)	7	5,000,000	5,000,000
Advance and prepayments	8	22,192	131,961
Other receivables	9	522,155	10,090,757
Cash and cash equivalents	10	34,899,038	13,616,918
		150,160,880	116,288,152
LIABILITIES			
Accrued expenses	11	2,808,682	3,897,358
		2,808,682	3,897,358
NET ASSETS			
		147,352,198	112,390,794
OWNERS' EQUITY			
Unit fund	12	124,250,000	85,209,000
Unit transaction reserve		(18,910,507)	(20,687,102)
Retained earnings	13	37,276,185	31,948,232
Investment diminution reserve	20	4,736,520	15,920,664
		147,352,198	112,390,794
Net Asset Value (NAV) per unit:			
At cost	14	114.78	113.22
At market price	15	118.59	131.90

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


Managing Director & CEO
Asset Manager
 CAPM Company Limited


Compliance Officer
Asset Manager
 CAPM Company Limited

Trustee
 Bangladesh General Insurance Company Ltd.


Date: 30.04.2023
 Dhaka, Bangladesh

CAPM Unit Fund
Statement of Profit or Loss and Other Comprehensive Income
For the period ended 31 March 2023

	Notes	From 01 Jul 2022 to 31 Mar 2023 Taka	From 01 Jul 2021 to 31 Mar 2022 Taka
INCOME			
Interest income	16	1,331,618	1,623,911
Net gain on sale of marketable securities	17	15,350,949	17,370,163
Dividend income	18	2,043,700	3,309,916
Bond Coupon Income	19	303,050	-
		19,029,317	22,303,990
LESS : EXPENSES			
Management fee		2,417,823	2,612,876
Amortization of server & device certification		-	6,005
Transaction agent fee		336,030	435,455
Trustee fee		125,554	131,501
BSEC annual fee		75,068	79,699
Custodian fee		58,180	57,720
CDBL charges		17,268	13,640
Brokerage fee		100,731	126,168
Bank charges, TDS on interest and excise duty		130,079	104,126
BO account maintenance charge		-	450
Addvertisement & publicity expenses		198,550	166,500
Bidding fees		17,000	23,000
		3,476,284	3,757,140
Net profit before provision for the period		15,553,033	18,546,850
Provision write back		-	-
Net profit after provision for the period		15,553,033	18,546,850
Other comprehensive income			
Unrealized Gain/(Loss) during the period	20	(11,184,144)	6,296,321
Total comprehensive income for the period		4,368,889	24,843,170
Earnings per unit (EPU)	21	12.52	16.72

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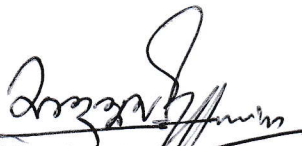
Trustee
 Bangladesh General Insurance Company Ltd.

Date: 30.04.2023
 Dhaka, Bangladesh

CAPM Unit Fund
Statement of Profit or Loss and Other Comprehensive Income
For the period ended 31 March 2023

	Notes	From 01 Jan	From 01 Jan
		2023 to 31 Mar	2022 to 31 Mar
		2023	2022
		Taka	Taka
INCOME			
Interest income		434,699	522,568
Net gain on sale of marketable securities		(372,026)	2,846,210
Dividend income		328,093	1,519,981
Bond Coupon Income		-	-
		390,767	4,888,759
LESS : EXPENSES			
Management fee		818,832	800,733
Amortization of server & device certification		-	1,973
Transaction agent fee		15,563	48,014
Trustee fee		43,670	46,263
BSEC annual fee		24,658	26,179
Custodian fee		16,558	13,406
CDBL charges		8,177	-
Brokerage fee		2,451	26,382
Bank charges, TDS on interest and excise duty		1,826	458
Addvertisement & publicity expenses		65,800	73,000
Bidding fees		3,000	5,000
		1,000,535	1,041,408
Net profit before provision for the period		(609,769)	3,847,351
Provision write back		-	-
Net profit after provision for the period		(609,769)	3,847,351
Other comprehensive income			
Unrealized Gain/(Loss) during the period		-	(934,858)
Total comprehensive income for the period		(609,769)	2,912,493
Earnings per unit (EPU)		(0.49)	3.47

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Date: 30.04.2023
 Dhaka, Bangladesh

CAPM Unit Fund
Statement of Changes in Equity
For the period ended 31 March 2023

Particulars	Unit Fund	Unit Transaction Reserve	Investment Diminution Reserve	Retained Earnings	Total Equity	<i>Amounts in Taka</i>			
Opening Balance 01 July 2022	85,209,000	(20,687,102)	15,920,664	31,948,232	112,390,794				
Unit subscribed	114,718,000	-	-	-	114,718,000				
Unit surrendered	(75,677,000)	-	-	-	(75,677,000)				
Net profit for the period	-	-	-	15,553,033	15,553,033				
Premium on unit subscribed	-	17,700,754	-	-	17,700,754				
Premium on unit surrendered	-	(15,924,159)	-	-	(15,924,159)				
Dividend paid	-	-	-	-	(10,225,080)				
Unrealized gain/(loss) during the period	-	-	(11,184,144)	-	(11,184,144)				
Balance as at 31 March 2023	124,250,000	(18,910,507)	4,736,520	37,276,185	147,352,198				

Particulars	Unit Fund	Unit Transaction Reserve	Investment Diminution Reserve	Retained Earnings	Total Equity	<i>Amounts in Taka</i>			
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)				
Dividend paid	-	-	-	(32,432,005)	(32,432,005)				
Premium on unit subscribed	-	27,917,825	-	-	27,917,825				
Premium on unit surrendered	-	(31,966,963)	-	-	(31,966,963)				
Net profit for the period	-	-	-	18,546,850	18,546,850				
Unrealized gain increased during the period	-	-	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				


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CAPM Unit Fund
Statement of Cash Flows
For the period ended 31 March 2023

	From 01 Jul 2022 to 31 Mar 2023	From 01 Jul 2021 to 31 Mar 2022
	<u>Taka</u>	<u>Taka</u>
A. Cash flows from operating activities		
Interest income realized	1,208,408	652,584
Dividend income received	2,613,570	3,253,376
Gain on sale of investment	15,350,949	17,370,163
Advance & prepayments	(90,853)	(96,248)
Payment made for expenses	(4,364,337)	(3,771,636)
Net cash flows from operating activities	<u>14,717,736</u>	<u>17,408,239</u>
B. Cash flows from investing activities		
Acquisition of shares from secondary market	(50,871,769)	(48,252,784)
Investment in short term deposit (FDR)	-	-
Investment in IPO application	(17,936,090)	(77,790,340)
Investment returned from IPO	11,992,680	69,987,130
Proceeds from sale of shares in secondary market	23,362,018	52,548,387
Net cash flows from/(used in) investing activities	<u>(33,453,160)</u>	<u>(3,507,607)</u>
C. Cash flows from financing activities		
Proceeds from sale of units	141,843,782	130,266,276
Payments made for re-purchase of units	(91,601,159)	(133,073,663)
Dividend paid	(10,225,080)	(32,432,005)
Net cash used in financing activities	<u>40,017,544</u>	<u>(35,239,392)</u>
Net cash flows (A+B+C)	<u>21,282,119</u>	<u>(21,338,760)</u>
Cash and cash equivalents at the beginning of the year	13,616,918	54,997,318
Cash and cash equivalents at the end of the period	<u>34,899,038</u>	<u>33,658,558</u>
Net operating cash flows	14,717,736	17,408,239
Number of outstanding units	1,242,500	1,109,500
Net operating cash flows per unit	<u>11.85</u>	<u>15.69</u>


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	31 Mar 2023	30 Jun 2022
	<u>Taka</u>	<u>Taka</u>
6 Investments in securities at market price		
Investment in marketable securities - (Annexure-A)	109,717,495	80,575,736
IPO share application money receivable	-	6,872,780
	<u>109,717,495</u>	<u>87,448,516</u>
7 Short term deposit (FDR)		
CVC Finance Limited	<u>5,000,000</u>	<u>5,000,000</u>
The rate of interest for the noted short term deposit (FDR) is 9.75% annually.		
8 Advance and prepayments		
Advance	-	-
Prepayments		
Trustee fee	-	34,701
Annual fee - BSEC	22,192	97,260
	<u>22,192</u>	<u>131,961</u>
9 Other receivables		
Unit subscription receivable	-	9,425,028
Receivable from Bond Income	37	-
Interest receivables from short term deposit (FDR)	174,725	90,574
Interest Receivable from Bank	342,108	-
Cash dividend receivables (note - 9.1)	5,285	575,155
	<u>522,155</u>	<u>10,090,757</u>
9.1 Cash dividend receivables		
Peoples Insurance Company Ltd.	-	187,500
British American Tobacco Bangladesh Company Limited	4,250	-
Ring Shine Textiles Limited	1,035	1,035
Marico Bangladesh Limited	-	386,620
	<u>5,285</u>	<u>575,155</u>
10 Cash and cash equivalents		
Cash in hand	-	-
Cash at banks with:		
Community Bank Bangladesh Limited - SND A/C	9,998,991	-
Union Bank Limited - MSND A/C	19,220,997	13,129,661
Trust Bank Limited - SND A/C	5,661,136	478,345
Trust Bank Limited - CD A/C	17,914	8,912
	<u>34,899,038</u>	<u>13,616,918</u>
11 Accrued expenses		
Management fee	2,417,823	3,256,642
Custodian fee	54,829	31,212
Audit fee	-	50,000
Transaction agent fee	336,030	559,505
	<u>2,808,682</u>	<u>3,897,358</u>

	31 Mar 2023	30 Jun 2022
	<u>Taka</u>	<u>Taka</u>
12 Unit fund		
Opening balance as at 01 July	85,209,000	109,939,000
Add: New subscription of 1147180 units of Taka 100 each	114,718,000	134,045,000
	<u>199,927,000</u>	<u>243,984,000</u>
Less: Surrendered of 756770 units of Taka 100 each	(75,677,000)	(158,775,000)
Closing balance as at 31 March	<u><u>124,250,000</u></u>	<u><u>85,209,000</u></u>
13 Retained earnings		
Opening balance as at 01 July	31,948,232	46,020,355
Add: Net profit during the period	15,553,033	18,359,882
	<u>47,501,265</u>	<u>64,380,237</u>
Less: Dividend paid during the year	(10,225,080)	(32,432,005)
Closing balance as at 31 March	<u><u>37,276,185</u></u>	<u><u>31,948,232</u></u>
14 Net Asset Value (NAV) per unit at cost		
Total net asset value at cost price	142,615,678	96,470,130
Number of units	1,242,500	852,090
NAV per unit at cost	<u><u>114.78</u></u>	<u><u>113.22</u></u>
15 Net Asset Value (NAV) per unit at market price		
Net asset value at market price	147,352,198	112,390,794
Number of units	1,242,500	852,090
NAV per unit at market price	<u><u>118.59</u></u>	<u><u>131.90</u></u>

	31 Mar 2023	31 Mar 2022
	<u>Taka</u>	<u>Taka</u>
16 Interest income		
Interest income from bank deposit	1,003,716	1,053,522
Interest income from short term deposit (FDR)	327,902	570,390
	<u>1,331,618</u>	<u>1,623,911</u>
17 Net gain on sale of marketable securities		
AAMRA TECHNOLOGIES LIMITED	643,532	-
ACHIA SEA FOODS LIMITED	469,975	-
ACME PESTICIDES LIMITED	-	774,922
ACI Limited	-	-
ADN Telecom Limited	-	3,246
AGNI SYSTEMS LIMITED	474,779	-
AMAN COTTON FIBROUS LTD.	57,898	-
AMAN FEED LIMITED	-	160,436
BASHUNDHARA PAPER MILLS LTD.	1,652,209	-
BBS CABLES LIMITED	-	92,322
BD PAINTS LIMITED	193,172	-
BD Thai Food & Beverage Limited	-	156,315
BEACON PHARMACEUTICALS LTD.	5,522,793	-
BERGER PAINTS BANGLADESH LTD	-	148,079
BEXIMCO GREEN SUKUK AL ISTISNA'A	62,180	-
BEXIMCO PHARMACEUTICALS LIMITED	220,754	1,665,052
Bangladesh Shipping Corporation	-	97,410
Bangladesh Submarine Cable Company Limited	-	1,078,514
CANDLESTONE RUPALI BANK GROWTH FUND	19,500	-
CHARTERED LIFE INSURANCE CO. LTD.	435,947	-
Eastern Bank Ltd.	-	1,059,457
GENEX INFOSYS LIMITED	-	3,705,571
GRAMEENPHONE LIMITED	-	(59,063)
ICB AMCL CMSF GOLDEN JUBILEE MUTUAL FUND	(175,085)	-
INDEX AGRO INDUSTRIES LIMITED	1,213,940	589,161
ISLAMI COMMERCIAL INSURANCE COMPANY LTD	267,532	-
MASTERFEED AGROTEC LIMITED	-	7,388
MEGHNA INSURANCE COMPANY LIMITED	308,040	-
MOSTOFA METAL INDUSTRIES LTD.	-	12,289
MUTUAL TRUST BANK LIMITED	-	(309,986)
N C C BANK LIMITED	-	56,958
NAVANA PHARMACEUTICALS LIMITED	4,663,095	-
National Tea Company Limited	-	38,513
ORYZA AGRO INDUSTRIES LIMITED	-	14,057
Peoples Insurance Company Ltd.	-	189,219
Prime Insurance Company Ltd.	-	114,058
QUASEM INDUSTRIES LIMITED	-	61,430
SAIF POWERTEC LIMITED	-	2,749,909
SENA KALYAN INSURANCE COMPANY LTD.	-	997,724
SIMTEX INDUSTRIES LTD.	(679,312)	-
SONALI LIFE INSURANCE COMPANY LIMITED	-	1,256,000
Union Bank Limited	-	776,444
Union Insurance Company Limited	-	514,305
SOUTH BANGLA AGRICULTURE & COMMERCE BANK LIMIT	-	1,305,798
SQUARE PHARMACEUTICALS LTD.	-	114,637
	<u>15,350,949</u>	<u>17,370,163</u>
18 Dividend income		
AAMRATECH	25,500	-

	31 Mar 2023	31 Mar 2022
	<u>Taka</u>	<u>Taka</u>
BATBC	8,500	13,750
BEACONPHARMA	110,688	144,132
BERGERPAINTS	-	-
BERGERPBL	-	75,000
BPML	-	136,750
CWTSBGF	71,350	425,000
ESQUIRENIT	-	162,533
GENEXIL	-	40,000
GLDNJMF	54,511	-
GP	-	137,500
GPHISPAT	16,363	160,000
IFADAUTOS	6,503	16,830
INDEXAGRO	21,250	87,500
LANHABANGLA1STUF	158,950	800,000
LBGOF	750,000	400,000
MARICO	133,830	356,880
NAVANAPHAR	64,235	-
NTC	1,275	2,000
ORIONPHAR	29,750	-
PRIMEINS	75,000	-
RENATA	46,357	51,764
RUNNERAUTO	-	13,553
SIMTEX	340,000	-
SINGERBD	-	168,000
WALTONHIL	129,640	118,725
Total dividend income during the period	<u>2,043,700</u>	<u>3,309,916</u>
19 Bond Coupon Income	<u>303,050</u>	<u>-</u>
20 Investment diminution reserve		
Investment in marketable securities-at market value	109,717,495	112,363,075
Investment in marketable securities-at cost	104,980,975	98,466,890
Total unrealized gain during the period	<u>4,736,520</u>	<u>13,896,184</u>
Less: Provision made last year	15,920,664	7,599,863
Unrealized gain/(loss) during the period	<u>(11,184,144)</u>	<u>6,296,321</u>
21 Earnings per unit (EPU)		
Net profit for the year (A)	15,553,033	18,546,850
Number of units (B)	1,242,500	1,109,500
Earnings per unit (A÷B)	<u>12.52</u>	<u>16.72</u>

Managing Director & CEO
Asset Manager
CAPM Company Limited

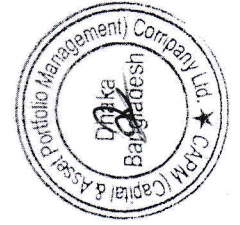

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Annexure-A
Name of Asset Manager: CAPM (Capital & Asset Portfolio Management) Company Ltd.
 Name of the Schemes/Mutual Fund: CAPM Unit Fund
 Portfolio Statements as at March 31, 2023

[Figure in Bangladeshi Taka]

SL	Investment in Stocks/ Securities (Sectorwise)	No of Shares/ Units	Cost Value	Market Value	Appreciation (or Diminution) in the Market Value /Fair Value of Investments	% Change (interms of cost)	% of Total Investments
A. Shares of Listed Companies (Script wise)							
1	IT Sector	140,240	5,900,153	4,992,544	(907,609)	-15.38%	4.07%
2	Food & Allied	500	0	259,450	259,450	0.00%	0.00%
3	Pharmaceuticals & Chemicals	76,388	15,395,686	19,689,007	4,293,321	27.89%	10.63%
4	Telecommunication	35,000	7,570,102	7,631,750	61,648	0.00%	5.23%
5	Engineering	36,925	1,897,860	1,661,625	(236,235)	-12.45%	1.31%
6	Miscellaneous	16,065	1,341,510	706,860	(634,650)	-47.31%	0.93%
7	Pharmaceuticals & Chemicals	14,500	1,653,892	1,517,425	(136,467)	-8.25%	1.14%
8	Bank	5,948	10,368,149	14,279,661	3,911,512	37.73%	7.16%
9	Food & Allied	325,000	3,250,000	3,315,000	65,000	2.00%	2.24%
10	Pharmaceuticals & Chemicals	2,000	1,403,023	1,203,000	(200,023)	-14.26%	0.97%
11	Insurance	35,000	4,507,124	2,786,000	(1,721,124)	-38.19%	3.11%
12	Pharmaceuticals & Chemicals	185,000	15,555,950	15,937,750	381,800	2.45%	10.74%
13	Textile	4,159	2,486,975	5,065,246	2,578,271	103.67%	1.72%
14	Engineering	103	-	1,015	1,015	0.00%	0.00%
15	Engineering	400,000	7,698,833	5,660,000	(2,038,833)	-26.48%	5.31%
16	Engineering	6,482	8,271,507	6,781,793	(1,489,715)	-18.01%	5.71%
	B. Listed Mutual Funds/CIS (Script wise)		87,300,766	91,488,125	4,187,359		60.26%
1		446,580	4,465,800	4,019,220	(446,580)	-10.00%	3.08%
	C. Listed Bond/Debtenture/Islamic Securities (Script wise)		4,465,800	4,019,220	(446,580)		3.08%
1		44,000	4,024,409.51	3,759,800.00	(264,610)	-6.58%	2.78%
	D. Other Listed Securities (Script wise), If any (IPO Investment)		4,024,409.51	3,759,800.00	(264,609.51)		2.78%
1							0.00%
	Grand Total of Capital Market Securities (Listed)		95,790,975	99,267,145	3,476,170		66.12%



II. Investment in Capital Market Securities (Non-Listed):

SL	Investment in Stocks/ Securities (Sector-wise)	No of Shares/ Units	Cost Value	Fair Value /Market Value**	Appreciation (or Diminution) in the Market Value /Fair Value of Investments	% Change (Interms of cost)	% of Total Investments
A. Open-End Mutual Funds (Script wise)*							
1	LB Gratiuity Opportunities Fund	375,000	3,750,000	4,121,250	371,250	9.90%	2.59%
2	CWT/SBGF	170,000	1,700,000	2,140,300	440,300	25.90%	1.17%
3	Lankabangla 1st Balanced Unit Fund	374,000	3,740,000	4,188,800	448,800	12.00%	2.58%
	Sub-Total		9,190,000	10,450,350	1,260,350		6.34%
B. Pre-IPO Placement Shares, If any							
Sub-Total							
C. Non-Listed Bond/Debtenture/Isiamic Securities (Script wise)							
Sub-Total							
Grand Total of Capital Market Securities (Non-Listed)							
			9,190,000	10,450,350	1,260,350		6.34%

*For Open-ends Mutual Funds. Surrender value shall be considered as Market Value** For other non-listed securities, Fair value shall be considered following International Financial Reporting Standards (IFRSs) and be reported once a year in the annual audited financial statements of the Fund/Scheme

III. Cash and Cash Equivalents and Investments in Securities not related to Capital Market:

A. Money Market Investments (Script wise)		[Figure in Bangladeshi Taka]			
No and Date	Bank/Non-Bank Name	Types (G-Sec/Others)	No of Instrument	Cost Value	Appreciation (or Diminution) in the Market Value /Fair Value of Investments
B. Term Deposit/Investment:					
1		Rate of Interest/Profit	Investment Value	Maturity Date	
	CVC Finance Ltd.	8.00%	5,000,000	24-Oct-23	
C. Cash at Bank:					
A/C No.	Bank Name	Nature of Account	Available Balance		
0056-0320000051	Trust Bank Ltd	SND	5,661,136	N/A	
0016-0210013011	Trust Bank Ltd.	CD	17,914		
70324256301	Community Bank Bangladesh Limited	SND	9,998,991		
029121000354	Union Bank Ltd.	MSND	19,220,997		
Sub-Total			34,899,038	N/A	
D. Cash in Hand:					
Sub-Total					
Total Cash and Cash Equivalents and Investments in Securities not related to Capital Market:			39,899,038		
Total Investment= (I+II+III)			144,880,013	149,616,533	4,736,520

Angkon Biswas
Chief Financial Officer/Accounts

[Signature]
Chief Operating Officer

