

CAPM Unit Fund

for the year ended 30
June 2021

Independent Auditor's Report
To the Trustee of CAPM Unit Fund.
Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **CAPM Unit Fund**(hereinafter referred to as the "Fund")which comprise the Statement of Financial Position as at 30 June 2021and the Statement of Profit or Loss and Other Comprehensive Income, the Statement of Changes in Equity, Statement of Cash Flows for the year then ended and Notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements give true and fair view, in all material respects, the statements of financial position of the Fundas at 30 June 2021 and its financial performance and statement of cash flows for the year then ended and in accordance with International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs) and comply with Securities and Exchanges Rules 1987, Securities and Exchange Commission (Mutual Fund) Rules 2001, Trust Deed and other applicable Laws and Regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors Responsibilities for the audit of the financial statements section of our report. We are independent of the Fund in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for professional Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with the IESBA CODE and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the year. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Sl. No.	Key Audit Matter	Auditor's Response
1	<p>Valuation and existence of Investment: The valuation and existence of the portfolio of investments is considered as a key audit matter due to the magnitude of potential misstatement as the portfolio of investments represents the principal element of the net asset of the fund. Valuation of investments is required to be in compliance with the valuation policy as approved by the Trustee in compliance with Bangladesh Securities and Exchange Commission (Mutual Fund) Rules 2001.</p>	<p>Principal audit procedures performed: We gained an understanding of the internal control structure and operating effectiveness of key controls surrounding valuation and existence of investments.</p> <p>We tested the valuation of the investments by testing the compliance with the valuation policy as approved by the Trustee in compliance with Bangladesh Securities and Exchange Commission (Mutual Fund) Rules 2001 and by comparing the investment valuation from prices obtained from independent sources.</p> <p>We tested the existence of the investments by obtaining and reconciling the direct confirmation of the holdings from following sources:</p> <ul style="list-style-type: none"> • Custodian of the Fund. • CDBL • Brokerage House. <p>We agreed the holdings as per above confirmations with the Fund's accounting records. We reviewed the reconciliations for the cases where differences arise.</p>

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The management of the Fund is responsible for the preparation and fair presentation of these financial statements in accordance with International Accounting Standards (IASS), International Financial Reporting Standards (IFRSs), Securities and Exchange Rules, 1987, Securities and Exchange Commission (Mutual Fund) Rules, 2001 and for such Internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud and error.

In preparing the financial statements, the Fund's ability to continue as a going concern should be assessed, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting till the tenure of the Fund unless there is any intention to liquidate the Fund or cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor's Responsibilities for the audit of the financial statements

Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guaranty that an audit conducted in accordance with ISAs will always detect a materials misstatement when it exists. Misstatements can arise from fraud or error and are considered

material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with IASs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. However, we have not come across any significant audit findings.

Dhaka.
Dated: 12 August 2021


Pinaki Das, FCA
Senior Partner
Enrollment Number: 151
Pinaki & Company
Chartered Accountants
DVC: 2109010151AS644119

CAPM Unit Fund
Statement of Financial Position
as at 30 June 2021

PARTICULARS	NOTES	(Amount in BDT)	
		30 June 2021	30 June 2020
ASSETS			
Non-Current Assets			
Preliminary and issue expenses	6	-	613,562
Server and device certification	7	7,649	15,649
		<u>7,649</u>	<u>629,211</u>
Current Assets			
Investments	8	102,733,562	69,628,665
Advance, Deposit and prepayments	9	138,513	152,357
Accounts Receivables	10	360,173	1,338,832
Cash and cash equivalents	11	54,997,318	49,717,947
		<u>158,229,566</u>	<u>120,837,801</u>
TOTAL ASSETS (A)		<u><u>158,237,215</u></u>	<u><u>121,467,012</u></u>
LIABILITIES			
Accounts Payables	12	3,297,948	2,546,502
TOTAL LIABILITIES (B)		<u><u>3,297,948</u></u>	<u><u>2,546,502</u></u>
NET ASSETS (A-B)		<u><u>154,939,267</u></u>	<u><u>118,920,510</u></u>
OWNERS' EQUITY			
Unit fund	13	109,939,000	128,181,000
Unit transaction reserve		(8,619,951)	(2,833,420)
Investment diminution reserve	20	7,599,863	-
Retained earnings	14	46,020,355	(6,427,070)
		<u>154,939,267</u>	<u>118,920,510</u>
Net Asset Value (NAV) per unit:			
At cost	15	134.02	107.22
At market price	16	140.93	92.78

The accompanying notes are an integral part of these financial statements.

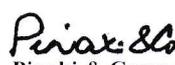

MD & CEO
Asset Manager
CAPM Company Limited


Trustee
Bangladesh General Insurance Co. Ltd.


Compliance Officer
Asset Manager
CAPM Company Limited

See annexed Auditor's report to the Shareholders of even date

Dhaka
Dated: 12/08/2021


Pinaki & Company
Chartered Accountants
DVC: 2109010151AS644119

CAPM Unit Fund
Statement of Profit or Loss and Other Comprehensive Income
for the year ended 30 June 2021

PARTICULARS	NOTES	(Amount in BDT)	
		01 July 2020 to 30 June 2021	01 July 2019 to 30 June 2020
INCOME			
Interest income	17	3,412,382	3,948,328
Net gain on sale of marketable securities	18	32,287,929	3,943,140
Dividend income	19	2,785,209	2,345,326
Total		38,485,519	10,236,794
EXPENSES			
Management fee		3,071,003	2,386,841
Amortization of preliminary and issue expenses		613,562	693,593
Amortization of server & device certification		8,000	24,985
Transaction agent fee		151,005	92,782
Trustee fee		134,929	84,637
BSEC annual fee		126,721	74,683
Custodian fee		68,977	43,222
CDBL charge		13,253	22,336
Brokerage fee		158,991	98,088
Bank charge, Commission and excise duty		41,324	71,145
Audit fee		40,000	40,000
Addvertisement & Publicity expenses		77,500	160,600
BO account maintenance charge		-	450
Bidding fee		47,000	16,000
Total Expenses		4,552,265	3,809,361
Net profit before provision for the year		33,933,254	6,427,433
Previous year unrealized provision write back		(18,514,170)	-
Net profit after provision for the year		52,447,425	6,427,433
Other Comprehensive Income			
Gain/(loss) on Marketable Securities (Unrealized)		-	(16,450,923)
Investment diminution reserve	20	7,599,863	-
Total Comprehensive Income for the Year		60,047,287	(10,023,490)
Earnings per unit for the year	21	47.71	(7.82)

The accompanying notes are an integral part of these financial statements.


MD & CEO

Asset Manager
CAPM Company Limited


Compliance Officer
Asset Manager

CAPM Company Limited


Trustee

Bangladesh General Insurance Co. Ltd.

See annexed Auditor's report to the Shareholders of even date

Dhaka
Dated: 12/08/2021

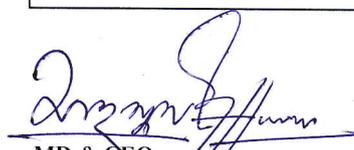

Pinaki & Company
Chartered Accountants
DVC: 2109010151AS644119

CAPM Unit Fund
Statement of Changes in Shareholders Equity
for the year ended 30 June 2021
Amount in BDT

Particulars	Unit Fund	Unit Transaction Reserve	Investment Diminution Reserve	Retained Earnings	Total Equity
Balance as at 01 July 2020	128,181,000	(2,833,420)	-	(6,427,070)	118,920,510
Unit subscribed	33,182,000	-	-	-	33,182,000
Unit surrendered	(51,424,000)	-	-	-	(51,424,000)
Net profit for the year	-	-	-	52,447,425	52,447,425
Profit on unit sold	-	5,136,972	-	-	5,136,972
Loss on redemption of units	-	(10,923,503)	-	-	(10,923,503)
Dividend paid	-	-	-	-	-
Investment diminution reserve	-	-	7,599,863	-	7,599,863
Balance as at 30 June 2021	109,939,000	(8,619,951)	7,599,863	46,020,355	154,939,267

CAPM Unit Fund
Statement of Changes in Shareholders Equity
for the year ended 30 June 2020
Amount in BDT

Particulars	Unit Fund	Unit Transaction Reserve	Investment Diminution Reserve	Retained Earnings	Total Equity
Balance as at 01 July 2019	75,205,000	(119,353)	-	13,373,070	88,458,717
Unit subscribed	58,941,000	-	-	-	58,941,000
Unit surrendered	(5,965,000)	-	-	-	(5,965,000)
Net profit for the year	-	-	-	(10,023,490)	(10,023,490)
Profit on unit sold	-	(2,882,802)	-	-	(2,882,802)
Loss on redemption of units	-	168,735	-	-	168,735
Dividend paid	-	-	-	(9,776,650)	(9,776,650)
Investment diminution reserve	-	-	-	-	-
Balance as at 30 June 2020	128,181,000	(2,833,420)	-	(6,427,070)	118,920,510


MD & CEO
Asset Manager
CAPM Company Limited

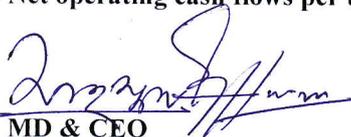

Trustee
Bangladesh General Insurance Co. Ltd.


Compliance Officer
Asset Manager
CAPM Company Limited



CAPM Unit Fund
Statement of Cash Flows
for the year ended 30 June 2021

PARTICULERS	(Amount in BDT)	
	01 July 2020 to 30 June 2021	01 July 2019 to 30 June 2020
Cash flows from operating activities		
Interest income realized	3,645,494	3,650,909
Dividend income received	3,587,091	1,462,707
Gain on sale of investment	32,287,929	3,943,140
Advance & Prepayments	(247,806)	(62,396)
Payment made for expenses	(2,917,607)	(2,828,286)
Net cash flows from operating activities	36,355,101	6,166,074
Cash flows from investing activities		
Acquisition of shares from secondary market	(43,256,467)	(76,430,958)
Investment in IPO Application	(79,464,392)	(13,577,340)
Acquisition of intangible asset	-	(16,000)
Investment returned from IPO	59,689,692	1,364,830
Proceeds from sale of shares in secondary market	56,040,304	51,391,147
Net cash used in investing activities	(6,990,863)	(37,268,321)
Cash flows from financing activities		
Proceeds from sale of units	38,331,394	56,257,779
Payments made for re-purchase of units	(62,416,261)	(5,796,265)
Dividend paid	-	(9,776,650)
Net cash flows from / (used in) financing activities	(24,084,867)	40,684,865
Net cash Surplus/(Depicit) for the year	5,279,371	9,582,618
Cash & Cash Equivalents at the Beginning of the year	49,717,947	40,135,329
Cash & Cash Equivalents at the End of the year	54,997,318	49,717,947
Net operating cash flows	36,355,101	6,166,074
Number of outstanding units	1,099,390	1,281,810
Net operating cash flows per unit	33.07	4.81


MD & CEO

Asset Manager
CAPM Company Limited


Compliance Officer
Asset Manager

CAPM Company Limited



Trustee

Bangladesh General Insurance Co. Ltd.



1 Introduction

CAPM Unit Fund is (hereafter referred to as “ the Fund”), an Open-End Mutual Fund was established on 24 March 2013 under the Trust Act, 1882, registered under the Registration Act, 1908 and subsequently on 05 May 2013 registered as an Open-End Mutual Fund from the Bangladesh Securities and Exchange Commission with a total paid-up capital of Tk. 100 million divided into 1 million units of Tk. 100 each.

Bangladesh General Insurance Company Limited (BGIC) is the Trustee while Brac Bank Limited is the Custodian of the Fund and CAPM (Capital & Asset Portfolio Management) Company Limited is the Asset Manager of the Fund.

2 Closure of Accounting year of the Fund

The Fund has been consistently closing its books of account as at 30 June every year. Although the fund was established on 24 March 2013, the operation of the fund started from 22 August 2013.

3 Objectives

The objectives of the CAPM Unit Fund are to achieve long term capital appreciation with regular dividend income by investing in a diversified portfolio predominantly consisting of equity and debt related securities of Bangladesh Capital Market and to outperform Bangladesh price inflation in the long run. The scheme has been designed to serve the latent demand of better return oriented savings scheme in the country. This will allow investors to save and invest simultaneously.

4 Significant accounting policies

4.1 Basis of accounting

These financial statements are prepared under historical cost convention on going concern basis and in conformity with the Generally Accepted Accounting Principles (GAAP) following International Accounting Standards (IAS), International Financial Reporting Standards (IFRS), Securities and Exchange Rules, 1987 and Securities and Exchange Commission (Mutual Fund) Rules, 2001.

4.2 Marketable investments

a) Investment in shares which are actively traded on a quoted market are designated at fair value (market price) through statement of profit or loss and other comprehensive income. Gains or losses arising from a change in the fair value of such financial assets are recognized in the statement of profit or loss and other comprehensive income.

b) Stock dividend (bonus shares) are added with existing shares with at zero cost which results in decrease of per unit cost price of the existing shares. However, bonus shares are shown at fair value on the statement of financial position date.

4.3 Dividend income

Dividend income (cash) is recognized when shareholder's right to receive payment is established.

4.4 Preliminary and issue expenses

Preliminary and issue expenses are being written off over a period of seven years on a straight-line method.



4.5 Management fee

Management fee is charged as per Trust Deed as well as the provision of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001. The fee is accrued and payable annually at the following rates:

<u>NAV (Taka)</u>	<u>Percentage</u>
On weekly average NAV up to Taka 50 million	2.5
On next 200 million of weekly average NAV	2
On next 250 million of weekly average NAV	1.5
On rest of weekly average NAV	1

4.6 Trustee fee

The Trustee is entitled to an annual Trusteeship Fee @ 0.10% of the Net Asset Value (NAV) of the Fund only payable semi-annually during the life of the Fund as per Trust Deed.

4.7 Transaction agent fee

The Fund pays commissions to the authorized transaction agent(s) appointed by the Asset Management Company @ 0.15% on both the subscription and surrender amount.

4.8 Custodian fee

The Fund pays to the Custodian a safe keeping fee @ 0.05 percent per annum of balance securities held by the fund calculated on the basis of average month end value per annum and trade settlement fee of BDT 200 per trade.

4.9 Taxation

Income of the Fund is exempted from tax as per SRO no. 333-AIN/Income tax/2011 dated 27 October 2011.

5 Dividend policy

Pursuant to the Securities and Exchange Commission (Mutual Fund) Rules, 2001 or any amendments of the Rules by Bangladesh Securities and Exchange Commission time to time, the Fund shall distribute by way of dividend in quarterly, semi-annually and / or annually as decided in the trustee meeting to the holders of the units after the closing of the annual accounts an amount which shall minimum 70% of net income.

5.1 General

- i) Figures appearing in these financial statements have been rounded off to the nearest Taka; and
- ii) Previous year's figures have been rearranged, wherever considered necessary to conform current year's presentation.



CAPM Unit Fund
Notes to the Financial Statements
as at 30 June 2021

		(Amount in BDT)	
		30 June 2021	30 June 2020
6 Preliminary and issue expenses			
Opening balance		613,562	1,307,155
Less: Amortization during the year		613,562	693,593
		<u>-</u>	<u>613,562</u>
7 Server and device certification			
Opening balance		15,649	24,633
Add: Addition during the year		-	16,000
Less: Amortization during the year		8,000	24,985
		<u>7,649</u>	<u>15,649</u>
8 Investments (Annexure-A)			
Investment in marketable securities - at market price (Anne-A)		102,733,562	57,652,665
Advance for IPO Share application	Note:8.1	-	11,976,000
		<u>102,733,562</u>	<u>69,628,665</u>
8.1 Advance for IPO Share application			
CWT		-	2,000,000
Associated Oxygen Ltd		-	9,976,000
		<u>-</u>	<u>11,976,000</u>
<p>***** "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.</p>			
9 Advance, Deposit and Prepayments			
Trustee fee		35,253	28,545
Annual fee to BSEC		103,260	123,812
		<u>138,513</u>	<u>152,357</u>
10 Accounts Receivable			
Unit Subscription Receivable		56,336	-
Interest/Profit Receivable	Note:10.01	183,842	416,955
Cash Dividend Receivable	Note:10.02	119,995	921,878
		<u>360,173</u>	<u>1,338,832</u>
10.01 Interest/Profit Receivable			
FDR		183,842	416,955
		<u>183,842</u>	<u>416,955</u>
10.02 Cash Dividend Receivable			
EBL		-	714,418
RECKITBEN		-	62,500
RINGSHINE		1,035	-
MARICO		118,960	144,960
		<u>119,995</u>	<u>921,878</u>



CAPM Unit Fund
Notes to the Financial Statements
as at 30 June 2021

		(Amount in BDT)	
		30 June 2021	30 June 2020
11	Cash and Cash Equivalent		
	Cash in Hand	-	-
	Cash at Bank-SND account: Note:11.01	39,997,318	24,717,947
	Short term deposit (FDR): Note:11.02	15,000,000	25,000,000
		54,997,318	49,717,947
11.01	Cash at Bank-SND account with:		
	Trust Bank Ltd.	6,940,165	2,902,923
	Union Bank Ltd.	33,057,153	21,815,024
		39,997,318	24,717,947
11.02	Short term deposit (FDR):		
	CAPM Venture Capital & Finance Limited	15,000,000	20,000,000
	United Finance Limited	-	5,000,000
		15,000,000	25,000,000
12	Accounts Payable		
	Management fee	3,071,003	2,386,841
	Custodian fee	35,940	26,879
	Audit fee	40,000	40,000
	Transaction agent fee	151,005	92,782
		3,297,948	2,546,502
13	Unit fund		
	Opening Balance	128,181,000	75,205,000
	Add: New subscription of 331,820 units of Taka 100 each	33,182,000	58,941,000
	Less: Unit surrendered 514,240 units of Taka 100 each	51,424,000	5,965,000
		109,939,000	128,181,000
14	Retained earnings		
	Opening Balance	(6,427,070)	13,373,070
	Add: Net Profit during the year	52,447,425	(10,023,490)
		46,020,355	3,349,580
	Less: Dividend Paid during the year	-	(9,776,650)
		46,020,355	(6,427,070)
15	Net Asset Value (NAV) per unit at cost		
	Total net asset value at cost price	147,339,404	137,434,681
	Number of units	1,099,390	1,281,810
	NAV per unit at cost	134.02	107.22
16	Net Asset Value (NAV) per unit at market price		
	Net asset value at market price	154,939,267	118,920,510
	Number of units	1,099,390	1,281,810
	NAV per unit at market price	140.93	92.78



CAPM Unit Fund
Notes to the Financial Statements
for the year ended 30 June 2021

(Amount in BDT)	
01 July 2020 to 30 June 2021	01 July 2019 to 30 June 2020

17 Interest income

Interest income from SND/MSND account
Interest income from FDR

1,425,772	1,463,409
1,986,610	2,484,919
3,412,382	3,948,328

18 Net gain on sale of marketable securities

ACI Limited
Express Insurance Limited
Associated Oxygen Limited
ADN Telecom Limited
Eastern Bank Ltd.
Bangladesh Submarine Cable Company Limited
Dominage Steel Building Systems Limited
Robi Axiata Limited
Bangladesh Shipping Corporation
Beacon Pharmaceuticals Limited
British American Tobacco Bangladesh Company Limited
Taufika Foods and Agro Industries Limited
Crystal Insurance Company Limited
Coppertech Industries Limited
Egeneration Limited
Desh General Insurance Company Limited
Genex Infosys Limited
Grameenphone Ltd
Desh General Insurance Company Limited
Index Agro Industries Limited
Jamuna Bank Limited
Kattali Textile Limited
Khulna Power Company Limited
Linde Bangladesh Limited
M.L. Dyeing Limited
Marico Bangladesh Limited
NRB Commercial Bank Limited
New Line Clothings Limited
Orion Infusion Ltd.
Oimex Electrode Limited
Olympic Industries Company Limited
Queen South Textile Mills Limited

234,436	-
1,883,024	-
495,508	-
-	620,480
394,172	-
471,480	-
1,239,300	-
12,817,942	-
(121,963)	-
-	87,333
2,609,443	-
415,126	-
863,129	-
87,188	416,245
397,075	-
349,664	-
437,747	343,281
-	(50,410)
20,222	-
822,000	-
-	17,771
-	78,589
-	804,103
9,861	-
-	(138,714)
475,878	43,184
384,113	-
-	94,592
387,605	-
-	451,631
89,230	-
-	113,723



CAPM Unit Fund
Notes to the Financial Statements
for the year ended 30 June 2021

(Amount in BDT)		
01 July 2020 to 30 June 2021	01 July 2019 to 30 June 2020	
Reckitt Benckiser(Bd.)Ltd.	238,467	81,199
Ring Shine Textiles Limited	(13,376)	39,790
Sea Pearl Beach Resort & Spa Limited	212,874	445,959
S. S. Steel Limited	-	300,182
SAIF Powertec Limited	(716,513)	-
Singer Bangladesh Limited	-	209,885
Silco Pharmaceuticals Limited	-	334,341
Square Pharmaceuticals Ltd.	(636,386)	(342,334)
Vanguard AML BD Finance Mutual Fund One	-	(7,691)
Walton Hi-Tech Industries Ltd.	8,440,683	-
	32,287,929	3,943,140

19 Dividend income

Aman Feed Limited	2,099	2,613
Aman Cotton Fibrous Limited	-	0
BBS Cables Limited	13,750	12,500
Bashundhara Paper Mills Limited	113,958	170,937
Bata Shoe Company (Bangladesh) Limited	-	0
British American Tobacco bangladesh Company Limited	141,000	0
Bangladesh Shipping Corporation	35,000	0
Bangladesh Submarine Cable Company Limited	100,000	0
The City Bank Limited	170,879	22
CWTSBGF	125,000	0
Continental Insurance Ltd.	-	7
Coppertech Industries Limited	-	8,337
Eastern Bank Limited	175,000	714,418
Esquire Knit Composite Limited	162,533	162,533
Genex Infosys Limited	-	88
Grameenphone Limited.	302,500	120,000
Grameen One : Scheme Two	-	0
Ifad Autos Limited	13,500	15,000
LankaBangla 1st Balanced Unit Fund	750,000	0
Mutual Trust Bank Ltd.	45,000	0
Marico Bangladesh Limited	626,320	639,900
M.L. Dyeing Limited	-	43,971
National Tea Company Limited.	1,000	4,400
New Line Clothings Limited	-	5,855
Quasem Industries Ltd.	17,353	16,200



CAPM Unit Fund
Notes to the Financial Statements
for the year ended 30 June 2021

(Amount in BDT)	
01 July 2020 to 30 June 2021	01 July 2019 to 30 June 2020

Reckitt Benckiser(Bd.)Ltd.	-	62,500
Renata Limited.	42,089	29,319
Runner Automobiles Limited	13,553	12,932
Ring Shine Textiles Limited	1,035	0
SAIF Powertec Limited	85,633	64,628
Sea Pearl Beach Resort & Spa Limited	552	22
Singer Bangladesh Limited	84,000	215,600
Silco Pharmaceuticals Limited	-	3,820
Square Pharmaceuticals Limited	9,223	39,726
Walton Hi-Tech Industries Ltd.	40,000	-
Total Dividend Income current year	3,070,976	2,345,326
Less: Unrealised dividend income previous year	285,767	-
Total Dividend Income during the year	2,785,209	2,345,326

20 Investment diminution reserve

Investment in Marketable Securities-at market value	102,733,562	57,652,665
Investment in Marketable Securities-at Cost	95,133,699	76,166,835
Total Unrealized Gain/Loss(Investment diminution	7,599,863	(18,514,170)
Less: Provision made Last year	-	(2,063,248)
Investment diminution reserve during the year	7,599,863	(16,450,923)

21 Earnings per unit

Net profit for the Period (A)	52,447,425	(10,023,490)
Number of units (B)	1,099,390	1,281,810
Earnings per unit (A÷B)	47.71	(7.82)

22 Events after the reporting period

The Board of Trustees of the Fund has declared and approved dividend at the rate of Taka 29.50 per unit ie 29.50% for the year ended 30 June 2021 at its meeting held on 12 August,2021

23 Contingent Liabilities discloser

The Mutual fund does not held any claim that meets defination on contingent liabilities in accordance with IAS 37 provision,contingent Liabilities and contingent Asset exists at reporting date.



CAPM Unit Fund
Investment in Marketable Securities
as at 30 June 2021
Annexure - A
Amount in BDT

I. Investment in Capital Market Securities (Listed):

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	Bank CITYBANK	67,317	1,728,243	1,783,901	55,658	3.22%	1.15%
2	Bank MTB	103,950	2,400,816	2,245,320	(155,496)	-6.48%	1.60%
3	Bank EBL	117,500	3,491,273	4,112,500	621,227	17.79%	2.33%
4	Engineering BBSCABLES	25,125	1,925,961	1,594,181	(331,779)	-17.23%	1.28%
5	Engineering QUASEMIND	36,401	1,959,826	1,683,546	(276,280)	-14.10%	1.31%
6	Engineering IFADAUTOS	15,300	1,341,510	774,180	(567,330)	-42.29%	0.89%
7	Engineering SINGERBD	28,000	5,746,455	5,049,800	(696,655)	-12.12%	3.83%
8	Engineering WALTONHIL	4,749	5,308,605	6,366,035	1,057,429	19.92%	3.54%
9	Engineering RUNNERAUTO	13,553	968,100	890,432	(77,668)	-8.02%	0.64%
10	Food & Allied BATBC	500	0	269,175	269,175		0.00%
11	Insurance GP	11,000	3,823,341	3,859,350	36,009	0.94%	2.55%
12	Insurance SONALILIFE	20,000	200,000	220,000	20,000	10.00%	0.13%
13	IT Sector GENEXIL	30,000	1,843,813	2,655,000	811,187	44.00%	1.23%
14	IT Sector ADNTEL	6,000	363,954	297,000	(66,954)	-18.40%	0.24%
15	Miscellaneous BERGERPBL	2,000	3,375,866	3,519,500	143,634	4.25%	2.25%
16	Miscellaneous AMANFEED	2,142	-	113,526	113,526		0.00%



CAPM Unit Fund
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Annexure - A
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17	Miscellaneous	BXPHERMA	10,000	1,482,664	1,769,500	286,836	19.35%	0.99%
18	Miscellaneous	NTC	2,000	1,420,535	1,133,000	(287,535)	-20.24%	0.95%
19	Miscellaneous	BSC	15,000	684,730	672,000	(12,730)	-1.86%	0.46%
20	Miscellaneous	INDEXAGRO	46,600	3,495,000	5,028,140	1,533,140	43.87%	2.33%
21	Paper & Printing	BPML	113,958	9,116,640	5,048,339	(4,068,301)	-44.63%	6.07%
22	Pharmaceuticals & Chemicals	SQURPHARMA	529	-	114,026	114,026		0.00%
23	Pharmaceuticals & Chemicals	MARICO	5,948	10,368,149	13,281,884	2,913,735	28.10%	6.91%
24	Pharmaceuticals & Chemicals	RENATA	3,534	2,486,975	4,663,820	2,176,845	87.53%	1.66%
25	Pharmaceuticals & Chemicals	BEACONPHAR	65,000	6,240,713	7,965,750	1,725,037	27.64%	4.16%
26	Services & Real Estate	SAIFPOWER	154,825	3,861,118	3,530,010	(331,108)	-8.58%	2.57%
27	Telecommunication	BSCCL	25,000	4,123,438	4,266,250	142,812	3.46%	2.75%
28	Textile	ESQUIRENIT	108,355	4,875,975	4,393,795	(482,180)	-9.89%	3.25%
29	Textile	RINGSHINE	103	-	1,102	1,102		0.00%
Sub-Total			1,034,389	82,633,699	87,301,062	4,667,363	5.65%	55.04%

1	B. Listed Mutual Funds/CIS (Script wise)	-	-	-	-	-	0.00%
Sub-Total		-	-	-	-	-	0.00%

1	C. Listed Bond/Debenture/Islamic Securities (Script wise)	-	-	-	-	-	0.00%
Sub-Total		-	-	-	-	-	0.00%



CAPM Unit Fund
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as at 30 June 2021
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1	D. Other Listed Securities (Script wise), If any (IPO Investment)	-	-	-	-	-	0.00%
Sub-Total		-	-	-	-	-	0.00%
Grand Total of Capital Market Securities (Listed)		1,034,389	82,633,699	87,301,062	4,667,363	5.65%	55.04%

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

SL	Investment in Stocks/ Securities (Sectorwise)	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 Gratuity Opportunities Fund	500,000	5,000,000	5,865,000	865,000	17.30%	3.33%
2	CWTSBGF	250,000	2,500,000	3,207,500	707,500	28.30%	1.67%
3	LankaBangla 1st Balanced Unit Fund	500,000	5,000,000	6,360,000	1,360,000	27.20%	3.33%
Sub-Total		1,250,000	12,500,000	15,432,500	2,932,500	72.80%	8.33%
B. Pre-IPO Placement Shares, If any							
1		-	-	-	-	0.00%	0.00%
Sub-Total		-	-	-	-	0.00%	0.00%



CAPM Unit Fund
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1	C. Non-Listed Bond/Debenture/Islamic Securities (Script wise)						
		-	-	-	-	0.00%	0.00%
Sub-Total		-	-	-	-	0.00%	0.00%
Grand Total of Capital Market Securities (Non-Listed)		1,250,000	12,500,000	15,432,500	2,932,500	72.80%	8.33%

*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)		Types (G.Sec/Others)	No of Instrument	Cost Value	Market Value /Fair Value
B. Term Deposit/Investment:		Rate of Interest/Profit	Investment Value	Maturity Date	
No and Date	Bank/Non-Bank Name				
1	CVC Finance Ltd.	9.00%	10,000,000	27-May-22	
2	CVC Finance Ltd.	10.50%	5,000,000	24-Oct-21	
Sub-Total			15,000,000		



CAPM Unit Fund
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C. Cash at Bank:

A/C No.	Bank Name	Nature of Account	Rate of Interest/Profit	Available Balance	N/A	
0056-0320000051	Trust Bank Ltd	SND	1.00%	6,915,262		
0016-0210013011	Trust Bank Ltd.	CD	0.00%	24,903		
0291210000354	Union Bank Ltd.	MSND	4.00%	33,057,153		
Sub-Total				39,997,318		
D. Cash in Hand:					N/A	
Sub-Total						
Total Cash and Cash Equivalents and Investments in Securities not				39,997,318	-	-
Total Investment=(I+II+III)				150,131,017	157,730,880	7,599,863

Mahmud Reza
sd/-
Accounts / Compliance Officer

Imamul Haque
sd/-
Managing Director & CEO

