

CAPM UNIT FUND

STATEMENT OF FINANCIAL POSITION

As per the Rule 73 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১
Un-audited accounts for the period ended March 31,2017

	31-Mar-17 Taka	31-Mar-16 Taka
ASSETS		
Investments	43,626,335.80	43,792,538.00
Receivables	253,618.89	418,277.00
Advance and prepayments	1,392,654.34	66,885.00
Cash and cash equivalents	23,026,735.35	26,148,089.00
Preliminary and issue expenses	2,867,740.56	3,561,333.00
	71,167,084.94	73,987,122.00
LIABILITIES		
Accrued expenses	1,385,841.89	-
Payable to Brokerage House	-	2,331,305.00
	1,385,841.89	2,331,305.00
NET ASSETS	69,781,243.10	71,655,817.00
OWNERS' EQUITY		
Unit fund	66,371,000.00	71,057,202.00
Unit transaction reserve	-	(3,782,396)
Investment Diminution Reserve	678,571.00	-
Retained earnings	2,731,672.10	4,381,011.00
	69,781,243.10	71,655,817.00
Net asset value (NAV) per unit:		
At cost	104.47	105.58
At market price	105.14	100.84

CAPM UNIT FUND

Statement of Comprehensive Income

As per the Rule 73 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১
Un-audited accounts for the period
from January 01, 2017 to March 31, 2017

	31-Mar-17 Taka	31-Mar-16 Taka
INCOME		
Interest income	171,018.66	418,077.00
Net gain on sale of marketable securities	1,755,467.82	546,966.00
Dividend income	56,943.64	172,830.00
	1,983,430.12	1,137,873.00
LESS : EXPENSES		
Management fee	416,510.96	491,929.50
Amortization of preliminary and issue expenses	173,398.29	173,398.00
Transaction agent fee	1,875.22	96.00
Trustee fee	17,763.46	18,252.00
BSEC annual fee	18,222.15	17,425.00
Custodian fee	35,260.72	31,335.00
CDBL charges	8,065.64	2,188.00
Brokerage fee	63,876.15	14,052.00
Bank charges and excise duty	1,466.00	1,048.00
Publicity expenses	-	32,910.00
IPO share application fee	-	35.00
Bidding Fee	5,000.00	-
Book Building Registration Fee	25,000.00	-
	766,438.59	782,668.50
Profit before provision during the period	1,216,991.53	355,204.00
Less: Provision for erosion in value of investment	732,397.00	-
Net profit during the period	484,594.53	355,204.00
Earnings per unit during the period	0.73	0.50

CAPM Unit fund
Statement of Changes in Equity
For the period ended March 31, 2017

Amount in Taka

Particulars	Unit Fund	Unit Transaction Reserve	Investment Diminution Reserve	Retained Earnings	Total Equity
Balance as at 01 January 2017	71,856,000	742,281	-	2,247,078	74,845,359
Unit subscribed	210,100	-	-	-	210,100
Unit surrendered	(5,695,000)	-	-	-	(5,695,000)
Net profit for the period	-	-	-	484,595	484,595
Profit on unit sold	-	10,990.00	-	-	10,990
Loss on redemption of units	-	(74,700)	-	-	(74,700)
Dividend paid	-	-	-	-	-
Balance as at 31 March 2017	<u>66,371,100</u>	<u>678,571</u>	<u>-</u>	<u>2,731,672</u>	<u>69,781,344</u>

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Statement of Cash Flow Statement

As per the Rule 73 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১
Un-audited accounts for the period
from January 01, 2017 to March 31, 2017

	31-Mar-17 Taka	31-Mar-16 Taka
A. Cash flows from operating activities		
Interest income realized	-	-
Dividend income received	271,496	242,930
Gain on sale of investment	1,812,348	595,163
Payment made for expenses	(9,532)	(53,706)
Net cash flows from operating activities	2,074,312	784,387
B. Cash flows from investing activities		
Acquisition of shares from secondary market	(22,653,481)	(7,736,747)
Investment in IPO	(2,000,000)	(6,011,600)
Investment in Pre-IPO Share	-	5,915,800
Investment in Bond	-	(1,140,569)
Investment of FDR	-	(5,000,000)
Investment in right shares	(150,000)	-
Investment returned from IPO	10,965,883	-
Proceeds from sale of shares in secondary market	23,401,699	7,800,333
Net cash used in investing activities	9,564,101	(6,172,783)
C. Cash flows from financing activities		
Proceeds from sale of units	220,990	46,613
Payments made for re-purchase of units	(5,769,700)	(10,050)
Dividend paid	-	-
Net cash flows from / (used in) financing activities	(5,548,710)	36,563
Net cash flows (A+B+C)	6,089,703	(5,351,833)
Cash and cash equivalents at the beginning of the period	16,937,032	31,499,922
Cash and cash equivalents at the end of the period	23,026,735	26,148,089
Net operating cash flows	2,074,312	784,387
Number of outstanding units	663,710	710,572
Net operating cash flows per unit	3.13	1.10