

Half Yearly Financial Statement
of
CAPM Unit Fund
For the period from 01 July 2021 to 31 December 2021

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

Figures in Tk.

Particulars	Notes	As at 31 December 2021	As at 30 June 2021
ASSETS			
Non-Current Assets			
Preliminary and issue expenses	1	-	-
Server and device certification	2	3,616	7,649
		<u>3,616</u>	<u>7,649</u>
Current Assets			
Investments	3	127,303,687	102,733,562
Advance and prepayments	4	96,002	138,513
Accounts Receivables	5	1,360,677	360,173
Cash and cash equivalents	6	17,306,140	54,997,318
		<u>146,066,507</u>	<u>158,229,566</u>
TOTAL ASSETS (A)		<u>146,070,123</u>	<u>158,237,215</u>
LIABILITIES			
Accounts Payables	7	2,243,897	3,297,948
TOTAL LIABILITIES (B)		<u>2,243,897</u>	<u>3,297,948</u>
NET ASSETS (A-B)		<u>143,826,226</u>	<u>154,939,267</u>
OWNERS' EQUITY			
Unit fund	8	112,719,000	109,939,000
Unit transaction reserve		(12,011,766)	(8,619,951)
Investment diminution reserve	15	14,831,043	7,599,863
Retained earnings	9	28,287,949	46,020,355
		<u>143,826,226</u>	<u>154,939,267</u>
Net Asset Value (NAV) per unit:			
At cost	10	114.44	134.02
At market price	11	127.60	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.

30 January 2022
Dhaka, Bangladesh



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

Figures in Tk.

Particulars	Notes	01 July 2021 to 31 December 2021	01 July 2020 to 31 December 2020
INCOME			
Interest income	12	1,101,344	1,859,374
Net gain on sale of marketable securities	13	14,523,953	14,865,481
Dividend income	14	1,789,935	945,076
Total		17,415,232	17,669,932
EXPENSES			
Management fee		1,812,142	1,531,692
Amortization of preliminary and issue expenses		-	360,135
Amortization of server & device certification		4,033	4,033
Transaction agent fee		387,441	69,305
Trustee fee		85,238	64,672
BSEC annual fee		53,521	64,173
Custodian fee		44,314	33,036
CDBL charges		13,640	4,332
Brokerage fee		99,785	82,242
Bank charges, Commission and excise duty		103,569	29,935
Addvertisement & publicity expenses		93,500	37,900
Bidding Fees		18,000	27,000
BO account maintenance charges		450	-
		2,715,633	2,308,456
Net profit before provision for the period		14,699,600	15,361,476
Provision write back		-	18,514,170
Net profit after provision for the period		14,699,600	33,875,646
Other Comprehensive Income			
Gain/(loss) on Marketable Securities (Unrealized)		-	
Investment diminution reserve	15	7,231,180	3108849
Total Comprehensive Income for the period		21,930,779	36,984,495
Earnings per unit for the period	16	13.04	26.01

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

Figures in Tk.

Particulars	Notes	01 October 2021 to 31 December 2021	01 October 2020 to 31 December 2020
INCOME			
Interest income		444,562	950,420
Net gain on sale of marketable securities		9,532,543	11,784,674
Dividend income		939,750	480,968
Total		10,916,855	13,216,062
EXPENSES			
Management fee		848,902	833,921
Amortization of preliminary and issue expenses		-	186,736
Amortization of server & device certification		2,016	2,016
Transaction agent fee		130,160	54,664
Trustee fee		48,922	35,359
BSEC annual fee		26,760	32,087
Custodian fee		21,644	14,394
CDBL charges		13,640	3,506
Brokerage fee		73,148	59,960
Bank charges, Commission and excise duty		102,301	29,155
Advertisement & publicity expenses		5,400	-
Bidding Fees		15,000	19,000
BO account maintenance charges		-	-
		1,287,893	1,270,798
Net profit before provision for the period		9,628,962	11,945,264
Provision write back		-	-
Net profit after provision for the period		9,628,962	11,945,264
Other Comprehensive Income			
Gain/(loss) on Marketable Securities (Unrealized)		-	-
Investment diminution reserve		(10,386,021)	287,2430
Total Comprehensive Income for the period		(757,059)	14,817,694
Earnings per unit for the period		8.54	9.17

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

Figures in Tk.

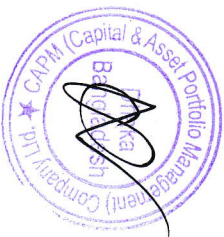
Particulars	Unit Fund	Unit Transaction Reserve	Investment Diminution Reserve	Retained Earnings	Total Equity
Opening Balance 01 July 2021	109,939,000	(8,619,951)	7,599,863	46,020,355	154,939,267
Unit subscribed	103,815,000	-	-	-	103,815,000
Unit surrendered	(101,035,000)	-	-	-	(101,035,000)
Net profit for the period	-	-	-	14,699,600	14,699,600
Profit on unit sold	-	25,043,582	-	-	25,043,582
Loss on redemption of units	-	(28,435,397)	-	-	(28,435,397)
Dividend paid	-	-	-	-	-
Investment diminution reserve	-	-	7,231,180	(32,432,005)	(32,432,005)
Balance as at 31 December 2021	112,719,000	(12,011,766)	14,831,043	28,287,950	143,826,226
Opening Balance 01 July 2020	128,181,000	(2,833,420)	-	(6,427,070)	118,920,510
Unit subscribed	17,113,000	-	-	-	17,113,000
Unit surrendered	(15,061,000)	-	-	-	(15,061,000)
Net profit for the period	-	-	-	33,875,646	33,875,646
Profit on unit sold	-	1,382,454	-	-	1,382,454
Loss on redemption of units	-	(1,207,039)	-	-	(1,207,039)
Dividend paid	-	-	-	-	-
Investment diminution reserve	-	-	3,108,849	-	3,108,849
Balance as at 31 December 2020	130,233,000	(2,658,005)	3,108,849	27,448,576	158,132,420

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

Figures in Tk.

Particulars	01 July 2021 to 31 December 2021	01 July 2020 to 31 December 2020
A. Cash flows from operating activities		
Interest income realized	652,584	1,512,745
Dividend income received	1,181,855	1,436,031
Gain on sale of investment	14,523,953	15,151,337
Advance & Prepayments	(96,248)	(69,564)
Payment made for expenses	(3,527,107)	(2,727,912)
Net cash flows from operating activities	12,735,037	15,302,637
B. Cash flows from investing activities		
Acquisition of shares from secondary market	(30,715,071)	(25,356,343)
Investment in IPO Application	(74,040,340)	(58,414,392)
Acquisition of asset (Server and device certification)		-
Investment returned from IPO	46,504,300	41,197,832
Proceeds from sale of shares in secondary market	40,812,379	30,356,011
Net cash used in investing activities	(17,438,731)	(12,216,892)
C. Cash flows from financing activities		
Proceeds from sale of units	117,593,618	18,564,212
Payments made for re-purchase of units	(118,149,097)	(16,336,797)
Dividend paid	(32,432,005)	
Net cash flows from / (used in) financing activities	(32,987,484)	2,227,415
Net cash flows (A+B+C)	(37,691,178)	5,313,160
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	17,306,140	55,031,107
Net operating cash flows	12,735,037	15,302,637
Number of outstanding units	1,127,190	1,302,330
Net operating cash flows per unit	11.30	11.75

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Cash Flow working

Payment made for expenses

Management fee	3,071,003
Transaction agent fee	151,005
Audit Fee	40,000
CDBL charges	14,090
Bank charges and excise duty	103,569
Publicity expenses	93,500
Custodian fee	35,940
Brokerage fee	
Bidding Fees	18,000
	<u>(3,527,107)</u>



Notes	Particulars	Figures in Tk.	
		As at 31 December 2021	As at 30 June 2020
1	Preliminary and issue expenses		
	Opening balance	-	613,562
	Less: Amortization during the period	-	613,562
		<u>-</u>	<u>-</u>
2	Server and device certification		
	Opening balance	7,649	15,649
	Add: Addition during the period	-	-
	Less: Amortization during the period	4,033	8,000
		<u>3,616</u>	<u>7,649</u>
3	Investments		
	Investment in marketable securities - at market price (₳	105,172,677	102,733,562
	Advances for IPO share application Note: 3.1	22,131,010	-
		<u>127,303,687</u>	<u>102,733,562</u>
3.1	Advance for IPO Share application (Annexure-B)		
	UNIONINS	93,510	-
	BDTHAIFOOD	637,500	-
	UNIONBANK	21,400,000	-
		<u>22,131,010</u>	<u>-</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	Advance, Deposit and Prepayments		
	Trustee fee	46,263	35,253
	Annual fee to BSEC	49,739	103,260
		<u>96,002</u>	<u>138,513</u>
5	Accounts Receivable		
	Unit Subscription Receivable	-	56,336
	Receivable from Brokerage	-	-
	Interest/Profit Receivable Note: 5.1	632,602	183,842
	Cash Dividend Receivable Note: 5.2	728,075	119,995
		<u>1,360,677</u>	<u>360,173</u>
5.1	Interest/Profit Receivable		
	SND/MSND	192	-
	FDR	632,411	183,842
		<u>632,602</u>	<u>183,842</u>
5.2	Cash Dividend Receivable		
	BEACONPHAR	144,132	-
	BPML	136,750	-
	ESQUIRENIT	162,533	-
	GENEXIL	40,000	-
	GPHISPAT	160,000	-
	IFADAUTOS	16,830	-
	NTC	2,000	-
	RENATA	51,243	-
	RINGSHINE	1,035	1,035
	RUNNERAUTO	13,553	-
	WALTONHIL	-	118,960
		<u>728,075</u>	<u>119,995</u>



Notes	Particulars	Figures in Tk.	
		As at 31 December 2021	As at 30 June 2020
6	Cash and Cash Equivalent		
	Cash in Hand	-	-
	Cash at Bank-SND account: Note: 6.1	2,306,140	39,997,318
	Short term deposit (FDR): Note: 6.2	15,000,000	15,000,000
		<u>17,306,140</u>	<u>54,997,318</u>
6.1	Cash at Bank-SND account:		
	Trust Bank Ltd.	582,277	6,940,165
	Union Bank Ltd.	1,723,863	33,057,153
		<u>2,306,140</u>	<u>39,997,318</u>
6.2	Short term deposit (FDR):		
	CVC Finance Limited	15,000,000	15,000,000
		<u>15,000,000</u>	<u>15,000,000</u>
7	Accounts Payable		
	Management fee	1,812,142	3,071,003
	Custodian fee	44,314	35,940
	Audit fee	-	40,000
	Transaction agent fee	387,441	151,005
		<u>2,243,897</u>	<u>3,297,948</u>
8	Unit fund		
	Opening Balance	109,939,000	128,181,000
	Add: New subscription of 1038150 units of Taka 100	103,815,000	33,182,000
	Less: Unit surrendered of 1010350 units of Taka 100	101,035,000	51,424,000
		<u>112,719,000</u>	<u>109,939,000</u>
9	Retained earnings		
	Opening Balance	46,020,355	(6,427,070)
	Add: Net Profit during the period	14,699,600	52,447,425
		<u>60,719,954</u>	<u>46,020,355</u>
	Less: Dividend Paid during the period	(32,432,005)	-
		<u>28,287,949</u>	<u>46,020,355</u>
10	Net Asset Value (NAV) per unit at cost		
	Total net asset value at cost price	128,995,184	147,339,404
	Number of units	1,127,190	1,099,390
	NAV per unit at cost	<u>114.44</u>	<u>134.02</u>
11	Net Asset Value (NAV) per unit at market price		
	Net asset value at market price	143,826,226	154,939,267
	Number of units	1,127,190	1,099,390
	NAV per unit at market price	<u>127.60</u>	<u>140.93</u>



Notes	Particulars	Figures in Tk.	
		01 July 2021 to 31 December 2021	01 July 2020 to 31 December 2020
12	Interest income		
	Interest income from SND/MSND account	390,276	659,588
	Interest income from FDR	711,068	1,199,787
		<u>1,101,344</u>	<u>1,859,374</u>
13	Net gain on sale of marketable securities		
	ACI LIMITED	-	234,436
	ACME PESTICIDES LIMITED	774,922	-
	ADN TELECOM LIMITED	3,246	-
	AMAN FEED LIMITED	160,436	-
	ASSOCIATED OXYGEN LIMITED	-	495,508
	BANGLADESH SHIPPING CORPORATION	97,410	-
	BANGLADESH SUBMARINE CABLE COMPANY LIMITED	1,078,514	125,851
	BBS CABLES LIMITED	92,322	-
	BERGER PAINTS BANGLADESH LTD	148,079	-
	BEXIMCO PHARMACEUTICALS LIMITED	1,665,052	-
	COPPERTECH INDUSTRIES LIMITED	-	87,188
	DOMINAGE STEEL BUILDING SYSTEMS LIMITED	-	1,239,300
	EASTERN BANK LTD.	-	102,853
	EXPRESS INSURANCE LIMITED	-	1,883,024
	GENEX INFOSYS LIMITED	3,705,571	-
	GRAMEENPHONE LIMITED	(59,063)	-
	INDEX AGRO INDUSTRIES LIMITED	589,161	-
	LINDE BANGLADESH LIMITED	-	9,861
	MASTERFEED AGROTEC LIMITED	12,289	-
	MOSTOFA METAL INDUSTRIES LTD.	9,488	-
	MUTUAL TRUST BANK LIMITED	(309,986)	-
	N C C BANK LIMITED	56,958	-
	OLYMPIC INDUSTRIES COMPANY LIMITED	-	89,230
	ORION INFUSION LTD.	-	387,605
	ORYZA AGRO INDUSTRIES LIMITED	14,057	-
	QUASEM INDUSTRIES LIMITED	61,430	-
	RECKITT BENCKISER(BD.)LTD.	-	238,467
	RING SHINE TEXTILES LIMITED	-	(13,376)
	ROBI AXIATA LIMITED	-	2,430,242
	SAIF POWERTEC LIMITED	2,749,909	(285,855)
	SENA KALYAN INSURANCE COMPANY LTD.	997,724	-
	SONALI LIFE INSURANCE COMPANY LIMITED	1,256,000	-
	SOUTH BANGLA AGRICULTURE & COMMERCE BANK LIMITED	1,305,798	-
	SQUARE PHARMACEUTICALS LTD.	114,637	(599,534)
	WALTON HI-TECH INDUSTRIES LTD.	-	8,440,683
		<u>14,523,953</u>	<u>14,865,481</u>



Notes	Particulars	Figures in Tk.	
		01 July 2021 to 31 December 2021	01 July 2020 to 31 December 2020
14	Dividend income		
	Ammanfeed	-	2,090
	BATBC	6,250.00	133,500
	BBSCABLES	-	13,750
	BEACONPHARMA	144,132.00	-
	BERGERPAINTS	75,000.00	-
	BPML	136,749.60	113,958
	BSC	-	35,000
	BSCCL	-	100,000
	ESQUIRENIT	162,532.50	-
	GENEXIL	40,000.00	-
	GP	137,500.00	143,000
	GPHISPAT	160,000.00	-
	IFADAUTOS	16,830.00	13,500
	INDEXAGRO	87,500.00	-
	LBGOF	400,000.00	-
	MARICO	237,920.00	362,400
	Mutual Trust Bank Limited	-	45,000
	NTC	2,000.00	1,000
	QUASEMIND	-	17,353
	RENATA	51,243.00	41,769
	RINGSHINE	-	1,035
	RUNNERAUTO	13,553.00	13,553
	SAIFPOWER	-	85,631
	SEAPEARL	-	552
	SQUAREPHARMA	-	9,085
	The City Bank Limited	-	58,668
	WALTONHIL	118,725.00	40,000
		<u>1,789,935</u>	<u>1,230,843</u>
	Less: Unrealised dividend income previous period		285,767
	Total Dividend Income during the period	<u>1,789,935</u>	<u>945,076</u>
15	Investment diminution reserve		
	Investment in Marketable Securities-at market value	105,172,677	98,004,801
	Investment in Marketable Securities-at Cost	90,341,635	94,895,952
	Total Unrealized Gain/Loss(Investment diminution reserve	14,831,043	3,108,849
	Less: Provision made Last year	7,599,863	-
	Investment diminution reserve during the period	<u>7,231,180</u>	<u>3,108,849</u>
16	Earnings per unit		
	Net profit for the Period (A)	14,699,600	33,875,646
	Number of units (B)	1,127,190	1,302,330
	Earnings per unit (A+B)	<u>13.04</u>	<u>26.01</u>

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