

Half Yearly Financial Statement (Un-Audited)
of
CAPM Unit Fund
For the period from 01 July 2020 to 31 December 2020

CAPM Unit Fund
Statement of Financial Position
As at 31 December 2020

Figures in Tk.

Particulars	Notes	As at 31 December 2020	As at 30 June 2020
ASSETS			
Non-Current Assets			
Preliminary and issue expenses	1	253,427	613,562
Server and device certification	2	11,616	15,649
		265,043	629,211
Current Assets			
Investments	3	102,999,801	69,628,665
Advance and prepayments	4	93,076	152,357
Accounts Receivables	5	1,377,426	1,338,832
Cash and cash equivalents	6	55,031,107	49,717,947
		159,501,410	120,837,801
TOTAL ASSETS (A)		159,766,453	121,467,012
LIABILITIES			
Accounts Payables	7	1,634,033	2,546,502
TOTAL LIABILITIES (B)		1,634,033	2,546,502
NET ASSETS (A-B)		158,132,420	118,920,510
OWNERS' EQUITY			
Unit fund	8	130,233,000	128,181,000
Unit transaction reserve		(2,658,005)	(2,833,420)
Investment Diminution Reserve	15	3,108,849	-
Retained earnings	9	27,448,576	(6,427,070)
		158,132,420	118,920,510
Net Asset Value (NAV) per unit:			
At cost	10	119.04	107.22
At market price	11	121.42	92.78

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.

10 January 2021
Dhaka, Bangladesh



CAPM Unit Fund
Statement of Profit or Loss and Other Comprehensive Income
for the Period July 01, 2020 to December 31, 2020

Figures in Tk.

Particulars	Notes	01 July 2020 to 31 December 2020	01 July 2019 to 31 December 2019
INCOME			
Interest income	12	1,859,374	1,693,706
Net gain on sale of marketable securities	13	14,865,481	2,053,759
Dividend income	14	945,076	960,068
Total		17,669,932	4,707,532
EXPENSES			
Management fee		1,531,692	1,070,817
Amortization of preliminary and issue expenses		360,135	346,797
Amortization of server & device certification		4,033	16,087
Transaction agent fee		69,305	87,298
Trustee fee		64,672	37,220
BSEC annual fee		64,173	36,874
Custodian fee		33,036	28,339
CDBL charges		4,332	12,150
Brokerage fee		82,242	68,275
Bank charges, Commission and excise duty		29,935	55,993
Addvertisement & publicity expenses		37,900	124,600
Bidding Fees		27,000	3,000
BO account maintenance charges		-	450
		2,308,456	1,887,899
Net profit before provision for the period		15,361,476	2,819,633
Gain/(loss) on Marketable Securities (Unrealized)		-	(11,796,454)
Provision right back	15	18,514,170	-
Net profit after provision for the period		33,875,646	(8,976,820)
Other Comprehensive Income			
Investment diminution reserve	15	3,108,849	-
Total Comprehensive Income for the period		36,984,495	(8,976,820)
Earnings per unit for the period	16	26.01	(6.99)

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CAPM Unit Fund
Statement of Profit or Loss and Other Comprehensive Income
for the Period October 01, 2020 to December 31, 2020

Figures in Tk.

Particulars	Notes	01 October 2020 to 31 December 2020	01 October 2019 to 31 December 2019
INCOME			
Interest income		950,420	1,131,261
Net gain on sale of marketable securities		11,784,674	1,302,909
Dividend income		480,968	782,546
Total		13,216,062	3,216,716
EXPENSES			
Management fee		833,921	629,744
Amortization of preliminary and issue expenses		186,736	173,398
Amortization of server & device certification		2,016	8,044
Transaction agent fee		54,664	75,974
Trustee fee		35,359	18,403
BSEC annual fee		32,087	18,437
Custodian fee		14,394	18,698
CDBL charges		3,506	5,558
Brokerage fee		59,960	26,735
Bank charges, Commission and excise duty		29,155	54,782
Addvertisement & publicity expenses		-	20,000
Bidding Fees		19,000	-
BO account maintenance charges		-	-
		1,270,798	1,049,773
Net profit before provision for the period		11,945,264	2,166,943
Gain/(loss) on Marketable Securities (Unrealized)		-	(16,324,711)
Provision right back		-	-
Net profit after provision for the period		11,945,264	(14,157,768)
Other Comprehensive Income			
Investment diminution reserve		2,872,430	-
Total Comprehensive Income for the period		14,817,694	(14,157,768)
Earnings per unit for the period		9.17	(11.03)

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CAPM Unit Fund
Statement of Changes in Equity
for the Period July 01 2020, to December 31, 2020

Figures in Tk.

Particulars	Unit Fund	Unit Transaction Reserve	Investment Diminution Reserve	Retained Earnings	Total Equity
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
Opening Balance 01 July 2019	75,205,000	(119,353)	-	13,373,070	88,458,717
Unit subscribed	57,040,000	-	-	-	57,040,000
Unit surrendered	(3,886,000)	-	-	-	(3,886,000)
Net profit for the period	-	-	-	(8,976,820)	(8,976,820)
Profit on unit sold	-	(2,738,068)	-	-	(2,738,068)
Loss on redemption of units	-	(10,700)	-	-	(10,700)
Dividend paid	-	-	-	(9,776,650)	(9,776,650)
Investment diminution reserve	-	-	-	-	-
Balance as at 31 December 2019	128,359,000	(2,868,120)	-	(5,380,400)	120,110,479

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CAPM Unit Fund
Statement of Cash Flows
for the Period July 01,2020 to December 31, 2020

Figures in Tk.

Particulars	01 July 2020 to 31 December 2020	01 July 2019 to 31 December 2019
A. Cash flows from operating activities		
Interest income realized	1,512,745	715,075
Dividend income received	1,436,031	389,872
Gain on sale of investment	15,151,337	1,302,909
Advance & Prepayments	(69,564)	(36,406)
Payment made for expenses	(2,727,912)	(2,480,205)
Net cash flows from operating activities	15,302,637	(108,755)
B. Cash flows from investing activities		
Acquisition of shares from secondary market	(25,356,343)	(66,370,937)
Investment in IPO Application	(58,414,392)	(577,340)
Investment returned from IPO	41,197,832	340,830
Proceeds from sale of shares in secondary market	30,356,011	37,400,537
Net cash used in investing activities	(12,216,892)	(29,206,911)
C. Cash flows from financing activities		
Proceeds from sale of units	18,564,212	54,501,513
Payments made for re-purchase of units	(16,336,797)	(3,896,700)
Dividend paid	-	(9,776,650)
Net cash flows from / (used in) financing activities	2,227,415	40,828,164
Net cash flows (A+B+C)	5,313,160	11,512,498
Cash and cash equivalents at the beginning of the period	49,717,947	40,135,329
Cash and cash equivalents at the end of the period	55,031,107	51,647,827
Net operating cash flows	15,302,637	(108,755)
Number of outstanding units	1,302,330	1,283,590
Net operating cash flows per unit	11.75	(0.08)

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Notes	Particulars	Figures in Tk.	
		As at 31 December 2020	As at 30 June 2020
	SEAPEARL	552	-
	SQUAREPHARMA	9,085	-
	IFADAUTOS	13,500	-
	Ringshine	1,035	-
	BPML	113,958	-
	SAIFPOWER	85,631	-
	BSC	35,000	144,960
		430,922	921,878
6	Cash and Cash Equivalent		
	Cash in Hand	-	-
	Cash at Bank-SND account:		
	Short term deposit (FDR):		
		40,031,107	24,717,947
		15,000,000	25,000,000
		55,031,107	49,717,947
6.1	Cash at Bank-SND account:		
	Trust Bank Ltd.	1,044,091	2,902,923
	Union Bank Ltd.	38,987,016	21,815,024
		40,031,107	24,717,947
6.2	Short term deposit (FDR):		
	CVC Finance Limited	15,000,000	20,000,000
	United Finance Limited	-	5,000,000
		15,000,000	25,000,000
7	Accounts Payable		
	Management fee	1,531,692	2,386,841
	Custodian fee	33,036	26,879
	Audit fee	-	40,000
	Transaction agent fee	69,305	92,782
		1,634,033	2,546,502
8	Unit fund		
	Opening Balance	128,181,000	75,205,000
	Add: New subscription of 171130 units of Taka 100	17,113,000	58,941,000
	Less: Unit surrendered 150610 units of Taka 100	15,061,000	5,965,000
		130,233,000	128,181,000
9	Retained earnings		
	Opening Balance	(6,427,070)	13,373,070
	Add: Net Profit during the year	33,875,646	(10,023,490)
		27,448,576	3,349,580
	Less: Dividend Paid during the year	-	(9,776,650)
		27,448,576	(6,427,070)
10	Net Asset Value (NAV) per unit at cost		
	Total net asset value at cost price	155,023,572	137,434,681
	Number of units	1,302,330	1,281,810
	NAV per unit at cost	119.04	107.22
11	Net Asset Value (NAV) per unit at market price		
	Net asset value at market price	158,132,422	118,920,510
	Number of units	1,302,330	1,281,810
	NAV per unit at market price	121.42	92.78



Notes	Particulars	Figures in Tk.	
		01 July 2020 to 31 December 2020	01 July 2019 to 31 December 2019
12	Interest income		
	Interest income from SND/MSND account	659,588	718,091
	Interest income from FDR	1,199,787	975,615
		<u>1,859,374</u>	<u>1,693,706</u>
13	Net gain on sale of marketable securities		
	ACI Limited	234,436	-
	Beaconpharma	-	87,333
	Copertech Industries Limited	87,188	327,745
	GENEXIL	-	338,030
	Associated Oxygen Limited	495,508	
	Bangladesh Submarine Cable Company Limited	125,851	
	Dominage Steel Building Systems Limited	1,239,300	
	Eastern Bank Ltd.	102,853	
	Express Insurance Limited	1,883,024	
	Linde Bangladesh Limited	9,861	
	Olympic Industries Ltd.	89,230	
	Orion Infusion Ltd.	387,605	
	Reckitt Benckiser(Bd.)Ltd.	238,467	
	Ring Shine Textiles Limited	(13,376)	
	Robi Axiata Limited	2,430,242	
	SAIF Powertec Limited	(285,855)	
	GP	-	(50,410)
	Jamunabank	-	17,771
	KTL	-	78,589
	Marico	-	43,184
	Nweline	-	50,648
	oimax	-	451,631
	Queensouth	-	113,723
	Ringshine	-	39,790
	Seapearl Beach Resort & Spa Limited	-	220,911
	Silcophil	-	174,771
	Singer Bangladesh Limited	-	209,885
	Square Pharmaceuticals Ltd.	(599,534)	(342,334)
	SSSteel	-	300,182
	Vanguard AML BD Finance Mutual Fund One	-	(7,691)
	Walton Hi-Tech Industries Ltd.	8,440,683	-
		<u>14,865,481</u>	<u>2,053,759</u>



Notes	Particulars	Figures in Tk.	
		01 July 2020 to 31 December 2020	01 July 2019 to 31 December 2019
14	Dividend income		
	Ammanfeed	2,090	2,613
	BATBC	133,500	
	BBSCABLES	13,750	12,500
	BPML	113,958	170,937
	BSC	35,000	
	BSCCL	100,000	
	Coppertech		8,333
	Eastern Bank Limited	-	-
	Esquirenit		162,533
	GENEXIL		43
	Grameenphone Limited.	143,000	90,000
	IFADAUTOS	13,500	15,000
	Marico Bangladesh Limited	362,400	277,500
	MLDYEING		43,971
	Mutual Trust Bank Limited	45,000	-
	NEWLINE		5,844
	NTC	1,000	4,400
	QUASEMIND	17,353	16,200
	RENATA	41,769	29,210
	RINGSHINE	1,035	
	RUNNERAUTO	13,553	12,908
	SAIFPOWER	85,631	64,624
	SEAPEARL	552	
	SILCOPHIL		3,798
	SQUAREPHARMA	9,085	39,631
	The City Bank Limited	58,668	23
	WALTONHIL	40,000	
		1,230,843	960,068
	Less: Dividend Adjustment	285,767	-
		945,076	960,068
15	Provision right back/(Made) During the period		
	Investment in Marketable Securities-at market value	98,004,801	65,417,959
	Investment in Marketable Securities-at Cost	94,895,952	79,277,660
	Total Unrealized Loss	3,108,849	(13,859,701)
	Less: Provision made Last quarter	-	(2,063,248)
	Investment diminution reserve	3,108,849	(11,796,454)
	Provision right back/(Made) During the period	18,514,170	-
16	Earnings per unit		
	Net profit for the Period (A)	33,875,646	(8,976,820)
	Number of units (B)	1,302,330	1,283,590
	Earnings per unit (A÷B)	26.01	(6.99)

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