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CAPRICORN UNIT TRUSTS' FINANCIAL RESULTS FOR THE YEAR ENDED 30 JUNE 2022

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2022

	CAPRICORN INVESTMENT FUND		CAPRICORN SELEKT FUND		CAPRICORN COPORATE FUND		CAPRICORN HIGH YIELD FUND		CAPRICORN ENHANCED CASH FUND	
	30 June 2022 N\$	30 June 2021 N\$	30 June 2022 N\$	30 June 2021 N\$	30 June 2022 N\$	30 June 2021 N\$	30 June 2022 N\$	30 June 2021 N\$	30 June 2022 N\$	30 June 2021 N\$
Income	467,150,081	478,020,676	55,747,386	60,805,167	212,209,880	256,319,398	191,765,338	208,835,580	134,809,324	126,412,518
Interest income on bank account	4,885,194	6,439,196	987,197	1,031,226	-	-	1,619,038	2,493,649	1,667,777	1,686,750
Interest from financial assets at fair value through profit or loss	340,110,451	346,357,492	46,492,089	47,250,122	-	-	141,676,940	140,173,951	100,218,949	85,624,687
Dividend income	-	-	-	405,498	-	1,622,740	12,923,630	2,995,361	-	954,330
Other net changes in fair value on financial assets through profit or loss	122,154,436	125,223,988	8,268,100	12,118,321	212,209,880	254,696,658	35,545,730	63,172,619	32,922,598	38,146,751
Total administrative expenses	(47,313,661)	(49,423,865)	(11,675,706)	(12,328,807)	(13,946,243)	(16,209,865)	(20,992,485)	(21,340,272)	(11,864,276)	(10,465,780)
Management Fees	(40,832,755)	(42,696,175)	(10,896,021)	(11,508,771)	(13,930,521)	(16,186,528)	(18,932,104)	(19,240,630)	(10,205,779)	(9,060,774)
Custodian Fees	(747,103)	(731,237)	(105,142)	(107,537)	-	(5,231)	(247,932)	(255,202)	(196,580)	(161,179)
Other Operating expenses	(5,733,803)	(5,996,453)	(674,543)	(712,499)	(15,722)	(18,106)	(1,812,449)	(1,844,440)	(1,461,917)	(1,243,827)
Net profit before distributions and withholding tax	419,836,420	428,596,811	44,071,680	48,476,360	198,263,637	240,109,533	170,772,853	187,495,308	122,945,048	115,946,738
Distributions to unit holders	(419,836,420)	(428,596,811)	(44,071,680)	(48,476,360)	(198,263,637)	(240,109,533)	(148,760,883)	(166,968,585)	(124,502,001)	(110,284,004)
Net profit before withholding tax	-	-	-	-	-	-	22,011,970	20,526,723	(1,556,953)	5,662,734
Withholding tax	-	-	-	-	-	-	(52,711)	(68,421)	-	(24,696)
Increase / (decrease) in net assets attributable to unit holders from operations	-	-	-	-	-	-	21,959,259	20,458,302	(1,556,953)	5,638,038

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	CAPRICORN INVESTMENT FUND		CAPRICORN SELEKT FUND		CAPRICORN COPORATE FUND		CAPRICORN HIGH YIELD FUND		CAPRICORN ENHANCED CASH FUND	
	30 June 2022 N\$	30 June 2021 N\$	30 June 2022 N\$	30 June 2021 N\$	30 June 2022 N\$	30 June 2021 N\$	30 June 2022 N\$	30 June 2021 N\$	30 June 2022 N\$	30 June 2021 N\$
Assets										
Non-current assets	450,643,341	678,167,578	217,045,302	373,727,259	-	-	1,665,152,869	1,530,608,577	830,857,959	861,253,562
Derivatives	-	316,458	-	-	-	-	-	-	-	-
Financial assets at fair value through profit or loss	450,643,341	677,851,120	217,045,302	373,727,259	-	-	1,665,152,869	1,530,608,577	830,857,959	861,253,562
Current assets	8,609,065,180	8,808,734,691	832,972,750	754,729,546	4,441,877,177	4,695,290,419	1,438,433,567	1,843,013,645	1,639,931,773	1,462,365,276
Cash and cash equivalents	105,671,459	71,508,103	30,728,468	33,684,553	16,281	17,698	100,861,889	19,513,656	52,681,656	36,829,674
Trade and other receivables	-	244,188	-	-	-	-	7,836,493	4,963,178	1,725,218	2,279,330
Derivatives	-	-	-	-	-	-	2,231,762	-	-	-
Financial assets at fair value through profit or loss	8,503,393,721	8,736,982,400	802,244,282	721,044,993	4,441,860,896	4,695,272,721	1,327,503,423	1,818,536,811	1,585,524,899	1,423,256,272
Total assets	9,059,708,521	9,486,902,269	1,050,018,052	1,128,456,805	4,441,877,177	4,695,290,419	3,103,586,436	3,373,622,222	2,470,789,732	2,323,618,838
Liabilities										
Current liabilities	(38,955,347)	(31,318,805)	(4,299,950)	(3,791,452)	(19,747,626)	(17,151,715)	(4,396,074)	(135,857)	(53,884)	(65,363)
Trade and other payables	(374,251)	(354,700)	(39,469)	(89,826)	(1,174,487)	(1,219,496)	(4,396,074)	(135,857)	(53,884)	(65,363)
Distribution payable	(38,581,096)	(30,964,105)	(4,260,481)	(3,701,626)	(18,573,139)	(15,932,219)	-	-	-	-
Net assets attributable to unit holders	9,020,753,174	9,455,583,464	1,045,718,102	1,124,665,353	4,422,129,551	4,678,138,704	3,099,190,362	3,373,486,365	2,470,735,848	2,323,553,475

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CAPRICORN UNIT TRUSTS' FINANCIAL RESULTS FOR THE YEAR ENDED 30 JUNE 2022

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2022

	CAPRICORN BOND FUND		CAPRICORN PREMIER FUND		CAPRICORN MANAGED FUND		CAPRICORN EQUITY FUND		CAPRICORN PROPERTY FUND	
	30 June 2022 N\$	30 June 2021 N\$	30 June 2022 N\$	30 June 2021 N\$	30 June 2022 N\$	30 June 2021 N\$	30 June 2022 N\$	30 June 2021 N\$	30 June 2022 N\$	30 June 2021 N\$
Income	28,193,368	70,443,624	23,771,593	44,958,380	14,823,047	36,007,741	14,498,419	30,788,296	2,182,522	25,968,704
Interest income	395,587	2,464,517	234,787	151,102	234,397	141,520	200,104	147,545	266,501	155,081
Interest from financial assets at fair value through profit or loss	50,565,829	30,566,891	14,993,943	12,029,506	9,246,715	6,112,588	2,966,940	815,146	2,030,136	885,093
Dividend income	-	3,495,308	3,093,174	3,026,736	2,671,903	3,557,808	3,396,555	2,094,717	6,242,501	4,457,143
Other net changes in fair value of financial assets through profit or loss	(22,768,048)	33,916,908	5,449,689	29,751,036	2,670,032	26,195,825	7,934,820	27,730,888	(6,356,616)	20,471,387
Expenses	(5,089,497)	(3,394,661)	(3,730,052)	(3,378,357)	(2,896,761)	(2,664,734)	(539,348)	(398,298)	(1,736,445)	(1,471,654)
Management Fees	(4,718,085)	(3,141,835)	(3,628,330)	(3,290,377)	(2,842,555)	(2,617,922)	(423,714)	(285,178)	(1,648,991)	(1,361,035)
Custodian Fees	(71,014)	(47,481)	(20,827)	(22,345)	(11,881)	(16,032)	(32,222)	(35,445)	(20,256)	(43,788)
Other Operating expenses	(300,398)	(205,345)	(80,895)	(65,635)	(42,325)	(30,780)	(83,412)	(77,675)	(67,198)	(66,831)
Net profit before distributions and withholding tax	23,103,871	67,048,963	20,041,541	41,580,023	11,926,286	33,343,007	13,959,071	30,389,998	446,077	24,497,050
Distributions to unit holders	(57,906,406)	(39,702,213)	(14,623,167)	(11,788,362)	(9,305,318)	(7,093,615)	(6,118,745)	(2,625,942)	(6,634,676)	(3,968,860)
Net profit before withholding tax	(34,802,535)	27,346,750	5,418,374	29,791,661	2,620,968	26,249,392	7,840,326	27,764,056	(6,188,599)	20,528,190
Withholding tax	-	(10,231)	-	(12)	-	-	-	(58)	-	(260)
Increase / (decrease) in net assets attributable to unit holders from operations	(34,802,535)	27,336,519	5,418,374	29,791,649	2,620,968	26,249,392	7,840,326	27,763,998	(6,188,599)	20,527,930

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	CAPRICORN BOND FUND		CAPRICORN PREMIER FUND		CAPRICORN MANAGED FUND		CAPRICORN EQUITY FUND		CAPRICORN PROPERTY FUND	
	30 June 2022 N\$	30 June 2021 N\$	30 June 2022 N\$	30 June 2021 N\$	30 June 2022 N\$	30 June 2021 N\$	30 June 2022 N\$	30 June 2021 N\$	30 June 2022 N\$	30 June 2021 N\$
Assets										
Non-current assets	771,769,835	586,579,288	342,770,673	308,638,925	247,620,910	220,203,984	179,094,034	143,048,346	112,921,083	119,157,150
Derivatives	-	-	-	-	-	-	-	-	-	-
Financial assets at fair value through profit or loss	771,769,835	586,579,288	342,770,673	308,638,925	247,620,910	220,203,984	179,094,034	143,048,346	112,921,083	119,157,150
Current assets	32,466,603	37,334,730	26,905,870	10,588,678	15,384,612	16,979,251	19,857,613	9,223,177	21,049,657	20,545,248
Cash and cash equivalents	5,303,177	9,544,140	15,837,377	5,500,486	8,048,903	5,700,969	4,883,566	4,343,023	5,784,538	4,777,220
Trade and other receivables	12,820,967	6,702,986	1,902,584	1,265,181	688,757	-	31,398	7,663	171,672	919,378
Derivatives	14,342,459	21,087,604	2,359,188	3,823,011	6,636,769	11,268,184	14,942,649	4,872,491	15,093,447	14,848,650
Financial assets at fair value through profit or loss	-	-	6,806,721	-	10,183	10,098	-	-	-	-
Total assets	804,236,438	623,914,018	369,676,543	319,227,603	263,005,522	237,183,235	198,951,647	152,271,523	133,970,740	139,702,398
Liabilities										
Current liabilities	(28,321)	(38,143)	(3,941,111)	(2,712)	(2,661,413)	(2,646)	(20,497)	(10,574)	(14,637)	(10,248)
Trade and other payables	(28,321)	(38,143)	(13,199)	(2,712)	(14,174)	(2,646)	(20,497)	(10,574)	(14,637)	(10,248)
Distribution payable	-	-	(3,927,912)	-	(2,647,239)	-	-	-	-	-
Net assets attributable to unit holders	804,208,117	623,875,875	365,735,432	319,224,891	260,344,109	237,180,589	198,931,150	152,260,949	133,956,103	139,692,150

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CAPRICORN UNIT TRUSTS' FINANCIAL RESULTS FOR THE YEAR ENDED 30 JUNE 2022

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2022

	CAPRICORN INTERNATIONAL FUND		CAPRICORN STABLE FUND		CAPRICORN GLOBAL HIGH YIELD	
	30 June 2022 N\$	30 June 2021 N\$	30 June 2022 N\$	30 June 2021 N\$	30 June 2022 N\$	30 June 2021 N\$
Income	(10,091,707)	58,052,150	49,534,570	25,477,667	19,223,999	(35,777,754)
Interest income	256,449	173,675	437,673	158,812	145,414	61,259
Interest from financial assets at fair value through profit or loss	2,600,238	2,229,797	31,211,905	16,504,134	1,609,508	1,139,635
Dividend income	8,851,251	6,394,811	2,831,149	2,945,805	-	885,006
Other net changes in fair value of financial assets through profit or loss	(21,799,645)	49,253,867	15,053,843	5,868,916	17,469,077	(37,863,654)
Expenses	(8,689,718)	(7,227,321)	(4,400,358)	(2,301,149)	(1,174,849)	(1,237,259)
Management Fees	(8,314,709)	(6,918,203)	(4,175,006)	(2,180,584)	(1,029,480)	(1,086,193)
Custodian Fees	(20,110)	(42,005)	(52,430)	(29,874)	(14,340)	(32,733)
Other Operating expenses	(354,899)	(267,113)	(172,922)	(90,691)	(131,029)	(118,333)
Net profit before distributions and withholding tax	(18,781,425)	50,824,829	45,134,212	23,176,518	18,049,150	(37,015,013)
Distributions to unit holders	(4,543,340)	(605,217)	(30,954,021)	(18,246,380)	(701,409)	(822,072)
Net profit before withholding tax	(23,324,765)	50,219,612	14,180,191	4,930,138	17,347,741	(37,837,085)
Withholding tax	-	-	-	(43)	-	-
Increase / (decrease) in net assets attributable to unit holders from operations	(23,324,765)	50,219,612	14,180,191	4,930,095	17,347,741	(37,837,085)

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	CAPRICORN INTERNATIONAL FUND		CAPRICORN STABLE FUND		CAPRICORN GLOBAL HIGH YIELD	
	30 June 2022 N\$	30 June 2021 N\$	30 June 2022 N\$	30 June 2021 N\$	30 June 2022 N\$	30 June 2021 N\$
Assets						
Non-current assets	552,695,537	569,584,809	645,823,486	449,303,945	177,615,063	197,388,471
Derivatives	-	-	-	-	-	-
Financial assets at fair value through profit or loss	552,695,537	569,584,809	645,823,486	449,303,945	177,615,063	197,388,471
Current assets	26,648,294	38,765,027	16,578,181	10,379,320	9,591,815	9,630,267
Cash and cash equivalents	6,873,574	7,572,517	10,344,104	4,348,717	9,582,939	9,621,391
Trade and other receivables	539,083	-	3,862,261	3,023,847	-	-
Derivatives	19,235,637	31,192,510	2,371,816	3,006,756	8,876	8,876
Financial assets at fair value through profit or loss	-	-	-	-	-	-
Total assets	579,343,831	608,349,836	662,401,667	459,683,265	187,206,878	207,018,738
Liabilities						
Current liabilities	(361)	(4,209,577)	(8,969,291)	(2,318)	(12,164)	(1,918,019)
Trade and other payables	(361)	(4,209,577)	(8,969,291)	(2,318)	(12,164)	(1,095,947)
Distribution payable	-	-	-	-	-	(822,072)
Net assets attributable to unit holders	579,343,470	604,140,259	653,432,376	459,680,947	187,194,714	205,100,719