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CAPRICORN UNIT TRUSTS' FINANCIAL RESULTS FOR THE YEAR ENDED 30 JUNE 2023

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2023

	CAPRICORN INVESTMENT FUND		CAPRICORN SELEKT FUND		CAPRICORN COPORATE FUND		CAPRICORN HIGH YIELD FUND		CAPRICORN ENHANCED CASH FUND	
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$
Income	692,866,680	467,150,081	76,950,893	55,747,386	309,647,852	212,209,880	267,355,654	191,765,338	235,260,249	134,809,324
Interest income on bank account	10,353,464	4,885,194	1,500,403	987,197	-	-	3,516,177	1,619,038	4,029,498	1,667,777
Interest from financial assets at fair value through profit or loss	582,319,268	340,110,451	58,434,872	46,492,089	-	-	209,525,393	141,676,940	167,034,803	100,218,949
Dividend income	-	-	-	-	-	-	18,476,199	12,923,630	-	-
Other net changes in fair value on financial assets through profit or loss	100,193,948	122,154,436	17,015,618	8,268,100	309,647,852	212,209,880	35,837,885	35,545,730	64,195,948	32,922,598
Total administrative expenses	(47,059,306)	(47,313,661)	(10,993,781)	(11,675,706)	(14,102,793)	(13,946,243)	(22,001,023)	(20,992,485)	(13,376,202)	(11,864,276)
Management Fees	(40,699,100)	(40,832,755)	(10,258,557)	(10,896,021)	(14,088,127)	(13,930,521)	(19,767,877)	(18,932,104)	(11,295,547)	(10,205,779)
Custodian Fees	(737,269)	(747,103)	(105,748)	(105,142)	-	-	(272,167)	(247,932)	(253,230)	(196,580)
Other Operating expenses	(5,622,937)	(5,733,803)	(629,476)	(674,543)	(14,666)	(15,722)	(1,960,979)	(1,812,449)	(1,827,425)	(1,461,917)
Operating surplus before distributions and withholding tax	645,807,374	419,836,420	65,957,112	44,071,680	295,545,059	198,263,637	245,354,631	170,772,853	221,884,047	122,945,048
Withholding Tax	-	-	-	-	-	-	(124,981)	(52,711)	-	-
Net profit before distributions	645,807,374	419,836,420	65,957,112	44,071,680	295,545,059	198,263,637	245,229,650	170,720,142	221,884,047	122,945,048
Distributions to unit holders	(645,807,374)	(419,836,420)	(65,957,112)	(44,071,680)	(295,545,059)	(198,263,637)	(227,411,577)	(148,760,883)	(220,089,849)	(124,502,001)
Increase / (decrease) in net assets attributable to unit holders from operations	-	-	-	-	-	-	17,818,073	21,959,259	1,794,198	(1,556,953)

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	CAPRICORN INVESTMENT FUND		CAPRICORN SELEKT FUND		CAPRICORN COPORATE FUND		CAPRICORN HIGH YIELD FUND		CAPRICORN ENHANCED CASH FUND	
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$
Assets										
Non-current assets	-	450,643,341	186,973,963	217,045,302	-	-	1,906,296,849	1,665,152,869	745,024,831	830,857,959
Financial assets at fair value through profit or loss	-	450,643,341	186,973,963	217,045,302	-	-	1,906,296,849	1,665,152,869	745,024,831	830,857,959
Current assets	10,408,446,004	8,609,065,180	814,828,152	832,972,750	4,855,762,860	4,441,877,177	1,446,694,670	1,438,433,567	2,596,343,707	1,639,931,773
Cash and cash equivalents	570,794,482	105,671,459	15,387,058	30,728,468	14,503	16,281	46,507,753	100,861,889	55,539,094	52,681,656
Trade and other receivables	-	-	-	-	-	-	8,414,397	7,836,493	7,273,934	1,725,218
Derivatives	-	-	-	-	-	-	17,366	2,231,762	-	-
Financial assets at fair value through profit or loss	9,837,651,522	8,503,393,721	799,441,094	802,244,282	4,855,748,357	4,441,860,896	1,391,755,154	1,327,503,423	2,533,530,679	1,585,524,899
Total assets	10,408,446,004	9,059,708,521	1,001,802,115	1,050,018,052	4,855,762,860	4,441,877,177	3,352,991,519	3,103,586,436	3,341,368,538	2,470,789,732
Liabilities										
Current liabilities	(68,761,474)	(38,955,347)	(6,452,435)	(4,299,950)	(32,366,782)	(19,747,626)	(44,970,437)	(4,396,074)	(88,589)	(53,884)
Trade and other payables	(384,023)	(374,251)	(38,454)	(39,469)	(1,279,336)	(1,174,487)	(44,970,437)	(4,396,074)	(88,589)	(53,884)
Distribution payable	(68,377,451)	(38,581,096)	(6,413,981)	(4,260,481)	(31,087,446)	(18,573,139)	-	-	-	-
Total liabilities (excluding net assets attributable to unit holders)	(68,761,474)	(38,955,347)	(6,452,435)	(4,299,950)	(32,366,782)	(19,747,626)	(44,970,437)	(4,396,074)	(88,589)	(53,884)
Net assets attributable to unit holders	10,339,684,530	9,020,753,174	995,349,680	1,045,718,102	4,823,396,078	4,422,129,551	3,308,021,082	3,099,190,362	3,341,279,949	2,470,735,848

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CAPRICORN UNIT TRUSTS' FINANCIAL RESULTS FOR THE YEAR ENDED 30 JUNE 2023

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2023

	CAPRICORN BOND FUND		CAPRICORN PREMIER FUND		CAPRICORN MANAGED FUND		CAPRICORN EQUITY FUND		CAPRICORN PROPERTY FUND	
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$
Income	137,575,046	28,193,368	61,450,216	23,771,593	41,743,254	14,823,047	24,012,055	14,498,419	6,863,584	2,182,522
Interest income on bank accounts	641,758	395,587	322,411	234,787	321,882	234,397	337,038	200,104	2,224,286	266,501
Interest from financial assets at fair value through profit or loss	95,576,973	50,565,829	23,926,094	14,993,943	9,376,867	9,246,715	5,939,523	2,966,940	2,765,103	2,030,136
Dividend income	2,224,221	-	-	3,093,174	2,105,864	2,671,903	603,200	3,396,555	5,402,692	6,242,501
Other net changes in fair value of financial assets through profit or loss	39,132,094	(22,768,048)	37,201,711	5,449,689	29,938,641	2,670,032	17,132,294	7,934,820	(3,528,497)	(6,356,616)
Total administrative expenses	(5,942,494)	(5,089,497)	(3,962,419)	(3,730,052)	(2,824,246)	(2,896,761)	(664,375)	(539,348)	(1,600,942)	(1,736,445)
Management Fees	(5,345,179)	(4,718,085)	(3,842,955)	(3,628,330)	(2,764,433)	(2,842,555)	(531,325)	(423,714)	(1,501,455)	(1,648,991)
Custodian Fees	(108,309)	(71,014)	(21,369)	(20,827)	(9,272)	(11,881)	(38,818)	(32,222)	(19,550)	(20,256)
Other Operating expenses	(489,006)	(300,398)	(98,095)	(80,895)	(50,541)	(42,325)	(94,232)	(83,412)	(79,937)	(67,198)
Operating surplus before distributions and withholding tax	131,632,552	23,103,871	57,487,797	20,041,541	38,919,008	11,926,286	23,347,680	13,959,071	5,262,642	446,077
Withholding Tax	-	-	-	-	-	-	-	-	-	-
Net profit before distributions	131,632,552	23,103,871	57,487,797	20,041,541	38,919,008	11,926,286	23,347,680	13,959,071	5,262,642	446,077
Distributions to unit holders	(94,274,067)	(57,906,406)	(20,439,233)	(14,623,167)	(8,849,382)	(9,305,318)	(6,254,573)	(6,118,745)	(8,879,888)	(6,634,676)
Increase / (decrease) in net assets attributable to unit holders from operations	37,358,485	(34,802,535)	37,048,564	5,418,374	30,069,626	2,620,968	17,093,107	7,840,326	(3,617,246)	(6,188,599)

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	CAPRICORN BOND FUND		CAPRICORN PREMIER FUND		CAPRICORN MANAGED FUND		CAPRICORN EQUITY FUND		CAPRICORN PROPERTY FUND	
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$
Assets										
Non-current assets	1,034,306,364	771,769,835	434,357,039	342,770,673	199,150,434	247,620,910	173,741,406	179,094,034	119,903,702	112,921,083
Financial assets at fair value through profit or loss	1,034,306,364	771,769,835	434,357,039	342,770,673	199,150,434	247,620,910	173,741,406	179,094,034	119,903,702	112,921,083
Current assets	45,275,336	32,466,603	14,112,538	26,905,870	8,387,468	15,384,612	16,971,039	19,857,613	18,421,457	21,049,657
Cash and cash equivalents	9,638,801	5,303,177	6,723,501	15,837,377	4,575,857	8,048,903	6,048,368	4,883,566	4,790,507	5,784,538
Trade and other receivables	24,164,098	12,820,967	1,633,778	1,902,584	191,069	688,757	-	31,398	168,852	171,672
Derivatives	11,472,437	14,342,459	5,755,259	2,359,188	3,610,297	6,636,769	10,922,671	14,942,649	13,462,098	15,093,447
Financial assets at fair value through profit or loss	-	-	-	6,806,721	10,245	10,183	-	-	-	-
Total assets	1,079,581,700	804,236,438	448,469,577	369,676,543	207,537,902	263,005,522	190,712,445	198,951,647	138,325,159	133,970,740
Liabilities										
Current liabilities	(30,094)	(28,321)	(16,771)	(3,941,111)	(15,442)	(2,661,413)	(16,072)	(20,497)	(15,634)	(14,637)
Trade and other payables	(30,094)	(28,321)	(16,771)	(13,199)	(15,442)	(14,174)	(16,072)	(20,497)	(15,634)	(14,637)
Distribution payable	-	-	-	(3,927,912)	-	(2,647,239)	-	-	-	-
Total Liabilities (excluding net assets attributable to unit holders)	(30,094)	(28,321)	(16,771)	(3,941,111)	(15,442)	(2,661,413)	(16,072)	(20,497)	(15,634)	(14,637)
Net assets attributable to unit holders	1,079,551,606	804,208,117	448,452,806	365,735,432	207,522,460	260,344,109	190,696,373	198,931,150	138,309,525	133,956,103

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CAPRICORN UNIT TRUSTS' FINANCIAL RESULTS FOR THE YEAR ENDED 30 JUNE 2023

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2023

	CAPRICORN INTERNATIONAL FUND		CAPRICORN STABLE FUND		CAPRICORN GLOBAL HIGH YIELD		CAPRICORN CORPORATE INCOME FUND	
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$
Income	191,537,054	(10,091,707)	168,268,916	49,534,570	37,678,103	19,223,999	288,949	
Interest income on bank accounts	392,917	256,449	780,765	437,673	296,131	145,414	-	
Interest from financial assets at fair value through profit or loss	1,570,242	2,600,238	90,522,919	31,211,905	3,634,568	1,609,508	-	
Dividend income	9,032,504	8,851,251	8,367,659	2,831,149	2,735,456	-	-	
Other net changes in fair value of financial assets through profit or loss	180,541,391	(21,799,645)	68,597,573	15,053,843	31,011,948	17,469,077	288,949	
Expenses	(8,861,075)	(8,689,718)	(10,220,205)	(4,400,358)	(1,178,902)	(1,174,849)	(26,538)	
Management Fees	(8,431,839)	(8,314,709)	(9,741,585)	(4,175,006)	(1,019,303)	(1,029,480)	(16,986)	
Custodian Fees	(41,965)	(20,110)	(91,961)	(52,430)	(8,870)	(14,340)	(1,347)	
Other Operating expenses	(387,271)	(354,899)	(386,659)	(172,922)	(150,729)	(131,029)	(8,205)	
Operating surplus before distributions and withholding tax	182,675,979	(18,781,425)	158,048,711	45,134,212	36,499,201	18,049,150	262,411	
Withholding tax	-	-	-	-	-	-	-	
Net profit before distributions	182,675,979	(18,781,425)	158,048,711	45,134,212	36,499,201	18,049,150	262,411	
Distributions to unit holders	(2,092,550)	(4,543,340)	(93,739,813)	(30,954,021)	(4,475,200)	(701,409)	(414,185)	
Increase / (decrease) in net assets attributable to unit holders from operations	180,583,429	(23,324,765)	64,308,898	14,180,191	32,024,001	17,347,741	(151,774)	

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	CAPRICORN INTERNATIONAL FUND		CAPRICORN STABLE FUND		CAPRICORN GLOBAL HIGH YIELD		CAPRICORN CORPORATE INCOME FUND	
	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022	30 June 2023	30 June 2022
	N\$	N\$	N\$	N\$	N\$	N\$	N\$	N\$
Assets								
Non-current assets	711,258,124	552,695,537	1,670,976,416	645,823,486	202,324,202	177,615,063	26,798,092	
Financial assets at fair value through profit or loss	711,258,124	552,695,537	1,670,976,416	645,823,486	202,324,202	177,615,063	26,798,092	
Current assets	18,100,480	26,648,294	166,846,570	16,578,181	13,278,232	9,591,815	2,130	
Cash and cash equivalents	6,611,274	6,873,574	16,320,170	10,344,104	13,269,356	9,582,939	2,130	
Trade and other receivables	986,554	539,083	14,840,362	3,862,261	-	-	-	
Derivatives	10,502,652	19,235,637	8,590,948	2,371,816	8,876	8,876	-	
Financial assets at fair value through profit or loss	-	-	127,095,090	-	-	-	-	
Total assets	729,358,604	579,343,831	1,837,822,986	662,401,667	215,602,434	187,206,878	26,800,222	
Liabilities								
Current liabilities	(7,849,431)	(361)	(224,291)	(8,969,291)	(957,426)	(12,164)	(14,311)	
Trade and other payables	(7,849,431)	(361)	(224,291)	(8,969,291)	(957,426)	(12,164)	(14,311)	
Distribution payable	-	-	-	-	-	-	-	
Total Liabilities (excluding net assets attributable to unit holders)	(7,849,431)	(361)	(224,291)	(8,969,291)	(957,426)	(12,164)	(14,311)	
Net assets attributable to unit holders	721,509,173	579,343,470	1,837,598,695	653,432,376	214,645,008	187,194,714	26,785,911	