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CAPRICORN UNIT TRUSTS' FINANCIAL RESULTS FOR THE YEAR ENDED 30 JUNE 2024

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2024

	CAPRICORN INVESTMENT FUND		CAPRICORN SELEKT FUND		CAPRICORN COPORATE FUND		CAPRICORN HIGH YIELD FUND		CAPRICORN ENHANCED CASH FUND	
	30 June 2024 N\$	30 June 2023 N\$	30 June 2024 N\$	30 June 2023 N\$	30 June 2024 N\$	30 June 2023 N\$	30 June 2024 N\$	30 June 2023 N\$	30 June 2024 N\$	30 June 2023 N\$
Income	1,008,137,305	692,866,680	95,183,139	76,950,893	444,489,165	309,647,852	350,496,590	267,355,654	323,703,534	235,260,249
Interest income on bank accounts	12,954,065	10,353,464	2,066,685	1,500,403	-	-	3,973,887	3,516,177	4,146,271	4,029,498
Interest from financial assets at fair value through profit or loss	927,821,070	582,319,268	78,080,458	58,434,872	-	-	278,405,488	209,525,393	229,973,671	167,034,803
Dividend income	-	-	-	-	6,224,572	-	-	18,476,199	-	-
Other net changes in fair value on financial assets through profit or loss	67,362,170	100,193,948	15,035,996	17,015,618	438,264,593	309,647,852	68,117,215	35,837,885	89,583,592	64,195,948
Total administrative expenses	(54,348,163)	(47,059,306)	(11,138,888)	(10,993,781)	(17,147,095)	(14,102,793)	(22,965,543)	(22,001,023)	(16,851,721)	(13,376,202)
Management Fees	(46,684,835)	(40,699,100)	(10,407,734)	(10,258,557)	(17,081,742)	(14,088,127)	(20,512,921)	(19,767,877)	(14,434,517)	(11,295,547)
Custodian Fees	(863,513)	(737,269)	(96,691)	(105,748)	-	-	(290,749)	(272,167)	(285,440)	(253,230)
Other Operating expenses	(6,799,815)	(5,622,937)	(634,463)	(629,476)	(65,353)	(14,666)	(2,161,873)	(1,960,979)	(2,131,764)	(1,827,425)
Operating surplus before distributions and withholding tax	953,789,142	645,807,374	84,044,251	65,957,112	427,342,070	295,545,059	327,531,047	245,354,631	306,851,813	221,884,047
Withholding Tax	-	-	-	-	-	-	(297,215)	(124,981)	(75,917)	-
Net profit before distributions	953,789,142	645,807,374	84,044,251	65,957,112	427,342,070	295,545,059	327,233,832	245,229,650	306,775,896	221,884,047
Distributions to unit holders	(953,789,142)	(645,807,374)	(84,044,251)	(65,957,112)	(427,342,070)	(295,545,059)	(296,946,235)	(227,411,577)	(298,625,961)	(220,089,849)
Increase / (decrease) in net assets attributable to unit holders from operations	-	-	-	-	-	-	30,287,597	17,818,073	8,149,935	1,794,198

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	CAPRICORN INVESTMENT FUND		CAPRICORN SELEKT FUND		CAPRICORN COPORATE FUND		CAPRICORN HIGH YIELD FUND		CAPRICORN ENHANCED CASH FUND	
	30 June 2024 N\$	30 June 2023 N\$	30 June 2024 N\$	30 June 2023 N\$	30 June 2024 N\$	30 June 2023 N\$	30 June 2024 N\$	30 June 2023 N\$	30 June 2024 N\$	30 June 2023 N\$
Assets										
Non-current assets	-	-	208,404,250	186,973,963	-	-	2,086,437,726	1,906,296,849	986,191,861	745,024,831
Financial assets at fair value through profit or loss	-	-	208,404,250	186,973,963	-	-	2,086,437,726	1,906,296,849	986,191,861	745,024,831
Current assets	12,299,914,683	10,408,446,004	837,679,689	814,828,152	5,962,210,908	4,855,762,860	1,806,054,053	1,446,694,670	2,888,431,183	2,596,343,707
Cash and cash equivalents	138,126,189	570,794,482	18,341,908	15,387,058	13,328	14,503	50,036,712	46,507,753	30,814,787	55,539,094
Trade and other receivables	-	-	-	-	-	-	9,215,145	8,414,397	2,324,017	7,273,934
Derivatives	-	-	-	-	-	-	-	17,366	-	-
Financial assets at fair value through profit or loss	12,161,788,494	9,837,651,522	819,337,781	799,441,094	5,962,197,580	4,855,748,357	1,746,802,196	1,391,755,154	2,855,292,379	2,533,530,679
Total assets	12,299,914,683	10,408,446,004	1,046,083,939	1,001,802,115	5,962,210,908	4,855,762,860	3,892,491,779	3,352,991,519	3,874,623,044	3,341,368,538
Liabilities										
Current liabilities	(89,665,840)	(68,761,474)	(7,735,444)	(6,452,435)	(39,755,374)	(32,366,782)	(2,276,021)	(44,970,437)	(1,503,065)	(88,589)
Trade and other payables	(5,053,827)	(384,023)	(938,304)	(38,454)	(1,545,743)	(1,279,336)	(2,276,021)	(44,970,437)	(1,427,148)	(88,589)
Distribution payable	(84,612,013)	(68,377,451)	(6,797,140)	(6,413,981)	(38,209,631)	(31,087,446)	-	-	(75,917)	-
Total Liabilities (excluding net assets attributable to unit holders)	(89,665,840)	(68,761,474)	(7,735,444)	(6,452,435)	(39,755,374)	(32,366,782)	(2,276,021)	(44,970,437)	(1,503,065)	(88,589)
Net assets attributable to unit holders	12,210,248,843	10,339,684,530	1,038,348,495	995,349,680	5,922,455,534	4,823,396,078	3,890,215,758	3,308,021,082	3,873,119,979	3,341,279,949

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CAPRICORN UNIT TRUSTS' FINANCIAL RESULTS FOR THE YEAR ENDED 30 JUNE 2024

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2024

	CAPRICORN BOND FUND		CAPRICORN PREMIER FUND		CAPRICORN MANAGED FUND		CAPRICORN EQUITY FUND		CAPRICORN PROPERTY FUND	
	30 June 2024 N\$	30 June 2023 N\$	30 June 2024 N\$	30 June 2023 N\$	30 June 2024 N\$	30 June 2023 N\$	30 June 2024 N\$	30 June 2023 N\$	30 June 2024 N\$	30 June 2023 N\$
Income	180,082,665	137,575,046	79,504,402	61,450,216	28,334,830	41,743,254	21,696,203	24,012,055	39,923,374	6,863,584
Interest income on bank accounts	814,540	641,758	661,580	322,411	414,095	321,882	535,521	337,038	4,870,154	2,224,286
Interest from financial assets at fair value through profit or loss	112,466,777	95,576,973	33,303,663	23,926,094	9,773,193	9,376,867	6,814,524	5,939,523	4,824,969	2,765,103
Dividend income	4,691,332	2,224,221	6,433,969	-	2,252,487	2,105,864	282,129	603,200	2,288,590	5,402,692
Other net changes in fair value on financial assets through profit or loss	62,110,016	39,132,094	39,105,190	37,201,711	15,895,055	29,938,641	14,064,029	17,132,294	27,939,661	(3,528,497)
Total administrative expenses	(6,753,703)	(5,942,494)	(5,852,573)	(3,962,419)	(2,656,913)	(2,824,246)	(670,516)	(664,375)	(1,552,140)	(1,600,942)
Management Fees	(6,024,577)	(5,345,179)	(5,689,184)	(3,842,955)	(2,623,124)	(2,764,433)	(535,026)	(531,325)	(1,448,493)	(1,501,455)
Custodian Fees	(122,553)	(108,309)	(32,928)	(21,369)	(5,514)	(9,272)	(49,471)	(38,818)	(24,631)	(19,550)
Other Operating expenses	(606,573)	(489,006)	(130,461)	(98,095)	(28,275)	(50,541)	(86,019)	(94,232)	(79,016)	(79,937)
Operating surplus before distributions and withholding tax	173,328,962	131,632,552	73,651,829	57,487,797	25,677,917	38,919,008	21,025,687	23,347,680	38,371,234	5,262,642
Withholding Tax	-	-	-	-	-	-	-	-	-	-
Net profit before distributions	173,328,962	131,632,552	73,651,829	57,487,797	25,677,917	38,919,008	21,025,687	23,347,680	38,371,234	5,262,642
Distributions to unit holders	(111,724,406)	(94,274,067)	(35,029,010)	(20,439,233)	(9,774,076)	(8,849,382)	(7,205,060)	(6,254,573)	(10,443,382)	(8,879,888)
Increase / (decrease) in net assets attributable to unit holders from operations	61,604,556	37,358,485	38,622,819	37,048,564	15,903,841	30,069,626	13,820,627	17,093,107	38,371,234	(3,617,246)

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	CAPRICORN BOND FUND		CAPRICORN PREMIER FUND		CAPRICORN MANAGED FUND		CAPRICORN EQUITY FUND		CAPRICORN PROPERTY FUND	
	30 June 2024 N\$	30 June 2023 N\$	30 June 2024 N\$	30 June 2023 N\$	30 June 2024 N\$	30 June 2023 N\$	30 June 2024 N\$	30 June 2023 N\$	30 June 2024 N\$	30 June 2023 N\$
Assets										
Non-current assets	1,257,034,224	1,034,306,364	782,319,311	434,357,039	208,934,644	199,150,434	250,023,832	173,741,406	159,056,917	119,903,702
Financial assets at fair value through profit or loss	1,257,034,224	1,034,306,364	782,319,311	434,357,039	208,934,644	199,150,434	250,023,832	173,741,406	159,056,917	119,903,702
Current assets	46,991,630	45,275,336	32,411,763	14,112,538	17,007,522	8,387,468	13,366,020	16,971,039	32,635,073	18,421,457
Cash and cash equivalents	3,328,194	9,638,801	11,112,933	6,723,501	8,329,474	4,575,857	5,891,863	6,048,368	4,948,977	4,790,507
Trade and other receivables	13,863,265	24,164,098	2,250,163	1,633,778	200,824	191,069	124,094	-	331,824	-
Derivatives	29,800,171	11,472,437	19,048,667	5,755,259	8,466,354	3,610,297	7,350,063	10,922,671	7,498,604	168,852
Financial assets at fair value through profit or loss	-	-	-	-	10,870	10,245	-	-	19,855,668	13,462,098
Total assets	1,304,025,854	1,079,581,700	814,731,074	448,469,577	225,942,166	207,537,902	263,389,852	190,712,445	191,691,990	138,325,159
Liabilities										
Current liabilities	(561,811)	(30,094)	(577,923)	(16,771)	(225,397)	(15,442)	(55,749)	(16,072)	(143,995)	(15,634)
Trade and other payables	(561,811)	(30,094)	(577,923)	(16,771)	(225,397)	(15,442)	(55,749)	(16,072)	(143,995)	(15,634)
Distribution payable	-	-	-	-	-	-	-	-	-	-
Total Liabilities (excluding net assets attributable to unit holders)	(561,811)	(30,094)	(577,923)	(16,771)	(225,397)	(15,442)	(55,749)	(16,072)	(143,995)	(15,634)
Net assets attributable to unit holders	1,303,464,043	1,079,551,606	814,153,151	448,452,806	225,716,769	207,522,460	263,334,103	190,696,373	191,547,995	138,309,525

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CAPRICORN UNIT TRUSTS' FINANCIAL RESULTS FOR THE YEAR ENDED 30 JUNE 2024

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2024

	CAPRICORN INTERNATIONAL FUND		CAPRICORN STABLE FUND		CAPRICORN GLOBAL HIGH YIELD		CAPRICORN CORPORATE INCOME FUND	
	30 June 2024 N\$	30 June 2023 N\$	30 June 2024 N\$	30 June 2023 N\$	30 June 2024 N\$	30 June 2023 N\$	30 June 2024 N\$	30 June 2023 N\$
Income	136,000,955	191,537,054	252,824,733	168,268,916	5,672,296	37,678,103	8,648,758	288,949
Interest income on bank accounts	815,437	392,917	1,288,812	780,765	372,908	296,131	-	-
Interest from financial assets at fair value through profit or loss	4,330,326	1,570,242	163,691,258	90,522,919	6,624,119	3,634,568	-	-
Dividend income	12,045,833	9,032,504	14,153,594	8,367,659	1,361,555	2,735,456	-	-
Other net changes in fair value on financial assets through profit or loss	118,809,359	180,541,391	73,691,069	68,597,573	(2,686,286)	31,011,948	8,648,758	288,949
Total administrative expenses	(11,798,257)	(8,861,075)	(18,183,428)	(10,220,205)	(955,123)	(1,178,902)	(507,951)	(26,538)
Management Fees	(11,210,004)	(8,431,839)	(17,134,457)	(9,741,585)	(765,470)	(1,019,303)	(439,935)	(16,986)
Custodian Fees	(86,467)	(41,965)	(176,690)	(91,961)	(41,172)	(8,870)	-	(1,347)
Other Operating expenses	(501,786)	(387,271)	(872,281)	(386,659)	(148,481)	(150,729)	(68,016)	(8,205)
Operating surplus before distributions and withholding tax	124,202,698	182,675,979	234,641,305	158,048,711	4,717,173	36,499,201	8,140,807	262,411
Withholding Tax	-	-	-	-	-	-	-	-
Net profit before distributions	124,202,698	182,675,979	234,641,305	158,048,711	4,717,173	36,499,201	8,140,807	262,411
Distributions to unit holders	(6,375,523)	(2,092,550)	(162,977,571)	(93,739,813)	(6,471,516)	(4,475,200)	(8,808,505)	(414,185)
Increase / (decrease) in net assets attributable to unit holders from operations	117,827,175	180,583,429	71,663,734	64,308,898	(1,754,343)	32,024,001	(667,698)	(151,774)

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	CAPRICORN INTERNATIONAL FUND		CAPRICORN STABLE FUND		CAPRICORN GLOBAL HIGH YIELD		CAPRICORN CORPORATE INCOME FUND	
	30 June 2024 N\$	30 June 2023 N\$	30 June 2024 N\$	30 June 2023 N\$	30 June 2024 N\$	30 June 2023 N\$	30 June 2024 N\$	30 June 2023 N\$
Assets								
Non-current assets	1,069,635,555	711,258,124	2,230,860,023	1,670,976,416	144,955,502	202,324,202	-	26,798,092
Financial assets at fair value through profit or loss	1,069,635,555	711,258,124	2,230,860,023	1,670,976,416	144,955,502	202,324,202	-	26,798,092
Current assets	69,792,919	18,100,480	283,111,230	166,846,570	7,749,359	13,278,232	144,338,520	2,130
Cash and cash equivalents	13,349,823	6,611,274	9,385,392	16,320,170	7,740,483	13,269,356	5,067	2,130
Trade and other receivables	1,018,180	986,554	18,173,103	14,840,362	-	-	-	-
Derivatives	55,424,916	10,502,652	6,778,150	8,590,948	8,876	8,876	-	-
Financial assets at fair value through profit or loss	-	-	248,774,585	127,095,090	-	-	144,333,453	-
Total assets	1,139,428,474	729,358,604	2,513,971,253	1,837,822,986	152,704,861	215,602,434	144,338,520	26,800,222
Liabilities								
Current liabilities	(1,127,499)	(7,849,431)	(1,613,766)	(224,291)	(24,318)	(957,426)	(60,406)	(14,311)
Trade and other payables	(1,127,499)	(7,849,431)	(1,613,766)	(224,291)	(24,318)	(957,426)	(60,406)	(14,311)
Distribution payable	-	-	-	-	-	-	-	-
Total Liabilities (excluding net assets attributable to unit holders)	(1,127,499)	(7,849,431)	(1,613,766)	(224,291)	(24,318)	(957,426)	(60,406)	(14,311)
Net assets attributable to unit holders	1,138,300,975	721,509,173	2,512,357,487	1,837,598,695	152,680,543	214,645,008	144,278,114	26,785,911