

CAPM BDBL
Mutual Fund 01
for the year ended 30
June 2021

Independent Auditor's Report
To the Trustee of CAPM BDBL Mutual Fund 01.
Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **CAPM BDBL Mutual Fund 01** (hereinafter referred to as the "Fund") which comprise the Statement of Financial Position as at 30 June 2021 and the Statement of Profit or Loss and Other Comprehensive Income, the Statement of Changes in Equity, Statement of Cash Flows for the year then ended and Notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements give true and fair view, in all material respects, the statements of financial position of the Fund as at 30 June 2021 and its financial performance and statement of cash flows for the year then ended and in accordance with International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs) and comply with Securities and Exchanges Rules 1987, Securities and Exchange Commission (Mutual Fund) Rules 2001, Trust Deed and other applicable Laws and Regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors Responsibilities for the audit of the financial statements section of our report. We are independent of the Fund in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for professional Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with the IESBA CODE and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the year. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Sl. No.	Key Audit Matter	Auditor's Response
1	<p>Valuation and existence of Investment: The valuation and existence of the portfolio of investments is considered as a key audit matter due to the magnitude of potential misstatement as the portfolio of investments represents the principal element of the net asset of the fund. Valuation of investments is required to be in compliance with the valuation policy as approved by the Trustee in compliance with Bangladesh Securities and Exchange Commission (Mutual Fund) Rules 2001.</p>	<p>Principal audit procedures performed: We gained an understanding of the internal control structure and operating effectiveness of key controls surrounding valuation and existence of investments.</p> <p>We tested the valuation of the investments by testing the compliance with the valuation policy as approved by the Trustee in compliance with Bangladesh Securities and Exchange Commission (Mutual Fund) Rules 2001 and by comparing the investment valuation from prices obtained from independent sources.</p> <p>We tested the existence of the investments by obtaining and reconciling the direct confirmation of the holdings from following sources:</p> <ul style="list-style-type: none"> • Custodian of the Fund. • CDBL • Brokerage House. <p>We agreed the holdings as per above confirmations with the Fund's accounting records. We reviewed the reconciliations for the cases where differences arise.</p>

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The management of the Fund is responsible for the preparation and fair presentation of these financial statements in accordance with International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs), Securities and Exchange Rules, 1987, Securities and Exchange Commission (Mutual Fund) Rules, 2001 and for such Internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud and error.

In preparing the financial statements, the Fund's ability to continue as a going concern should be assessed, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting till the tenure of the Fund unless there is any intention to liquidate the Fund or cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor's Responsibilities for the audit of the financial statements

Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guaranty that an audit conducted in accordance with ISAs will always detect a materials misstatement when it exists. Misstatements can arise from fraud or error and are considered


material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with IASs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. However, we have not come across any significant audit findings.

Dhaka.
Dated: 12 August 2021


Pinaki Das, FCA
Senior Partner
Enrollment Number: 151
Pinaki & Company
Chartered Accountants
DVC: 2109010151AS656407

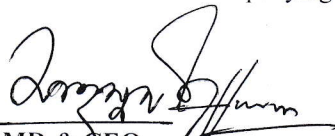
CAPM BDBL Mutual Fund 01

Statement of Financial Position

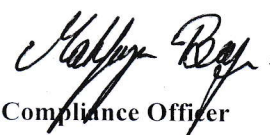
as at 30 June 2021

Particulars	Notes	(Amount in BDT)	
		30 June 2021	30 June 2020
ASSETS			
Non-Current Assets			
Preliminary and issue expenses	6	3,107,781	3,672,831
		3,107,781	3,672,831
Current Assets			
Investments	7	454,478,389	272,106,978
Advance and prepayments	8	9,898,782	14,678,927
Accounts Receivables	9	1,529,150	2,399,751
Cash and cash equivalents	10	127,939,157	132,125,686
		593,845,478	421,311,342
TOTAL ASSETS (A)		596,953,259	424,984,173
LIABILITIES			
Accounts Payables	11	5,072,720	4,395,277
TOTAL LIABILITIES (B)		5,072,720	4,395,277
NET ASSETS (A-B)		591,880,540	420,588,896
OWNERS' EQUITY			
Unit Capital	12	501,310,000	501,310,000
Investment diminution reserve	13	-	(50,312,712)
Retained earnings	14	90,570,540	(30,408,392)
		591,880,540	420,588,896
Net Asset Value (NAV) per unit:			
At cost	15	11.85	10.90
At market price	16	11.81	8.39

The accompanying notes are an integral part of these financial statements.


MD & CEO
 Asset Management Company


Chairman
 Trustee


Compliance Officer
 Asset Management Company


Member
 Trustee

See annexed Auditor's report to the Shareholders of even date

Dhaka.
 Date: 12 /08/2021


Pinaki & Company
 Chartered Accountants
 DVC: 2109010151AS656407

CAPM BDBL Mutual Fund 01
Statement of Profit or Loss and Other Comprehensive Income
for the year ended 30 June 2021

PARTICULARS	NOTES	(Amount in BDT)	
		01 July 2020 to 30 June 2021	01 July 2019 to 30 June 2020
INCOME			
Interest income	17	9,127,100	11,572,342
Net gain on sale of marketable securities	18	38,713,354	2,656,652
Dividend income	19	12,938,329	9,949,502
Total		60,778,783	24,178,496
EXPENSES			
Management fee		9,072,265	8,242,326
Amortization of preliminary and issue expenses		565,051	565,051
Trustee fee		705,370	704,218
Annual fee		1,117,002	1,109,253
Custodian fee		676,453	554,289
CDBL & BO charges		154,015	131,004
Brokerage fee		340,701	583,287
Bank charges, commission and excise duty		99,807	122,216
Audit fee		20,000	20,000
Advertisement & Publicity expenses		282,400	238,400
Bidding Fees		52,000	16,000
Other operating expenses		25,000	74,000
Total Expenses		13,110,063	12,360,045
Net profit before provision for the year		47,668,720	11,818,451
Provision for unrealized Gain/(Loss) on Marketable securities write back/(Made) during the year	20	73,310,212	(49,546,607)
Net profit after provision for the year		120,978,932	(37,728,156)
Other Comprehensive Income			
Investment Diminution Reserve	13	-	(50,312,712)
Total Comprehensive Income for the year		120,978,932	(88,040,868)
EPU after Considering Provision	21	2.41	(0.75)

The accompanying notes are an integral part of these financial statements.


MD & CEO
Asset Management Company



Chairman
Trustee


Compliance Officer
Asset Management Company


Member
Trustee

See annexed Auditor's report to the Shareholders of even date

Dhaka.
Date: 12/08/2021


Pinaki & Company
Chartered Accountants
DVC: 2109010151AS656407

CAPM BDBL Mutual Fund 01
Statement of Changes in Shareholders Equity
for the year ended 30 June 2021
Amount in BDT

Particulars	Unit Capital	Unit Transaction Reserve	Investment Diminution Reserve	Retained Earnings	Total Equity
Balance as at 01 July 2020	501,310,000	-	(50,312,712)	(30,408,392)	420,588,896
Net profit for the year	-	-	-	120,978,932	120,978,932
Investment diminution reserve	-	-	50,312,712	-	50,312,712
Balance as at 30 June 2021	501,310,000	-	-	90,570,540	591,880,540

CAPM BDBL Mutual Fund 01
Statement of Changes in Shareholders Equity
for the year ended 30 June 2020
Amount in BDT

Particulars	Unit Capital	Unit Transaction Reserve	Investment Diminution Reserve	Retained Earnings	Total Equity
Balance as at 01 July 2019	501,310,000	-	(17,281,641)	32,385,264	516,413,623
Net profit for the year	-	-	-	(37,728,156)	(37,728,156)
Dividend paid	-	-	-	(25,065,500)	(25,065,500)
Investment diminution reserve	-	-	(33,031,071)	-	(33,031,071)
Balance as at 30 June 2020	501,310,000	-	(50,312,712)	(30,408,392)	420,588,896


MD & CEO
Asset Management Company


Compliance Officer
Asset Management Company


Chairman
Trustee

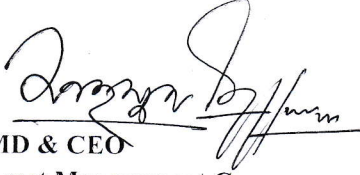

Member
Trustee




CAPM BDBL Mutual Fund 01

Statement of Cash Flows
for the year ended 30 June 2021

PARTICULERS	(Amount in BDT)	
	01 July 2020 to 30 June 2021	01 July 2019 to 30 June 2020
Cash flows from operating activities		
Interest income realized	9,525,233	11,476,862
Dividend income received	13,410,796	9,534,302
Gain on sale of investment	38,713,354	2,656,652
Advance & Prepayment	(1,520,628)	(1,748,096)
Payment made for expenses	(10,040,697)	(10,317,446)
Net cash flows from operating activities	50,088,058	11,602,275
Cash flows from investing activities		
Acquisition of shares from secondary market	(166,079,149)	(308,241,039)
Investment in IPO Application	(87,904,392)	(18,577,340)
Investment Returned from IPO	68,076,282	3,228,150
Proceeds from sale of shares in secondary market	131,637,173	306,379,346
Net cash used in investing activities	(54,270,087)	(17,210,883)
Cash flows from financing activities		
Dividend paid	(4,500)	(25,028,380)
Net cash used in financing activities	(4,500)	(25,028,380)
Net cash Surplus/(Depicit) for the year	(4,186,529)	(30,636,988)
Cash & Cash Equivalents at the Beginning of the year	132,125,686	162,762,674
Cash & Cash Equivalents at the End of the year	127,939,157	132,125,686
Net operating cash flows	50,088,058	11,602,275
Number of outstanding units	50,131,000	50,131,000
Net operating cash flows per unit	1.00	0.23


MD & CEO
 Asset Management Company


Chairman
 Trustee


Compliance Officer
 Asset Management Company


Member
 Trustee



CAPM BDBL Mutual Fund 01

Notes to the Financial Statements

for the year ended & as at 30 June 2021

1 Introduction

CAPM BDBL Mutual Fund 01 is (hereafter referred to as “ the Fund”), an Close-End Mutual Fund was established on 29 July 2015 under the Trust Act, 1882, registered under the Registration Act, 1908 and subsequently on 14 September 2015 registered as an Closed-End Mutual Fund from the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001 with an initial tenure of Ten Years. The total paid-up capital of the Fund is Tk. 501.31 million divided into 50.131 million units of Tk. 10 each. The Fund was enlisted with the Stock Exchanges as of 12 January 2017 and Started it's Investment operations as of 29 December 2016.

Investment Corporation of Bangladesh (ICB) is the Trustee and Custodian of the Fund and CAPM (Capital & Asset Portfolio Management) Company Limited is the Asset Manager of the Fund.

2 Closure of Accounting year of the Fund

The Fund has been consistently closing its books of account as at 30 June every year. Although the fund was established on 29 July 2015, the operation of the fund started from 29 December 2016.

3 Objectives

The Objective of the fund is to generate attractive risk adjusted returns and disburse competitive dividend to the unit holders in the long-run by investing in a diverse arena of Shariah compliant eligible equity and debt securities of Bangladesh Capital and Money Market.

4 Significant accounting policies

4.1 Basis of accounting

These financial statements are prepared under historical cost convention on going concern basis and in conformity with the Generally Accepted Accounting Principles (GAAP) following International Accounting Standards (IAS), International Financial Reporting Standards (IFRS), Securities and Exchange Rules, 1987 and Securities and Exchange Commission (Mutual Fund) Rules, 2001.

4.2 Marketable investments

a) Investment in shares which are actively traded on a quoted market are designated at fair value (market price) through statement of profit or loss and other comprehensive income. Gains or losses arising from a change in the fair value of such financial assets are recognized in the statement of profit or loss and other comprehensive income.

b) Stock dividend (bonus shares) are added with existing shares with at zero cost which results in decrease of per unit cost price of the existing shares. However, bonus shares are shown at fair value on the statement of financial position date.



CAPM BDBL Mutual Fund 01
Notes to the Financial Statements
for the year ended & as at 30 June 2021

4.3 Dividend income

Dividend income will be recognized on the declaration of dividend and subsequent approval by Annual General Meeting (AGM)

4.4 Preliminary and issue expenses

Preliminary and issue expenses are being written off over a period of seven years on a straight-line method.

4.5 Management fee

Management fee is charged as per Trust Deed as well as the provision of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001. The fee is accrued and payable annually at the following rates:

<u>NAV (Taka)</u>	<u>Percentage</u>
On weekly average NAV up to Taka 50 million	2.5
On next 200 million of weekly average NAV	2
On next 250 million of weekly average NAV	1.5
On rest of weekly average NAV	1

4.6 Trustee fee

The Trustee is entitled to an annual Trusteeship Fee @ 0.15% of the Net Asset Value (NAV) of the Fund only payable semi-annually during the life of the Fund as per Trust Deed.

4.7 Custodian fee

The Fund shall pay to the custodian a safe keeping fee @ 0.15% of balance (dematerialized and non-dematerialized) securities held by the fund calculated on the basis of average month end value per annum. Any out of pocket expenses may be applicable to the fund operation time to time.

4.8 Taxation

Income of the Fund is exempted from tax as per SRO no. 333-AIN/Income tax/2011 dated 27 October 2011.

4.9 Dividend policy

Pursuant to the Securities and Exchange Commission (Mutual Fund) Rules, 2001 or any amendments of the Rules by Bangladesh Securities and Exchange Commission time to time, the Fund shall distribute by way of dividend in quarterly, semi-annually and / or annually as decided in the trustee meeting to the holders of the units after the closing of the annual accounts an amount which shall be minimum 70% of net income.

5 Earnings per unit

Earnings per unit has been calculated in accordance with IAS-33 Earnings per Share and shown on the face of Revenue account.



CAPM BDBL Mutual Fund 01

Notes to the Financial Statements

as at 30 June 2021

		(Amount in BDT)	
		30 June 2021	30 June 2020
6	Preliminary and Issue Expenses		
	Opening balance	3,672,832	4,237,882
	Less: Amortization during the year	565,051	565,051
		<u>3,107,781</u>	<u>3,672,831</u>
7	Investments (Annexure-A)		
	Investment in marketable securities - at market price	454,478,389	272,106,978
		<u>454,478,389</u>	<u>272,106,978</u>
8	Advance and Prepayments		
	Advance	8,994,980	13,473,380
	Prepayments	903,802	1,205,546
		<u>9,898,782</u>	<u>14,678,927</u>
8.1	Advance		
	Advance for IPO share application	7,497,600	11,976,000
	Advance Payment to CDBL	1,497,380	1,497,380
		<u>8,994,980</u>	<u>13,473,380</u>
8.2	Prepayments		
	Trustee fee	-	293,362
	Annual fee to BSEC	487,575	912,185
	Annual fee to DSE	181,105	-
	Annual fee to CSE	181,105	-
	Annual fee to CDBL	54,016	-
		<u>903,802</u>	<u>1,205,546</u>
9	Accounts Receivable		
	Receivable from Brokerage House		
	Interest/Profit Receivable		
	SND/MSND	-	-
	FDR	586,417	984,551
		<u>586,417</u>	<u>984,551</u>
	Cash Dividend Receivable		
	AMANFEED	248,560	-
	EXIMBANK	225,000	900,000
	MARICO	464,000	515,200
	RINGSHINE	5,173	-
		<u>942,733</u>	<u>1,415,200</u>
		<u>1,529,150</u>	<u>2,399,751</u>



CAPM BDBL Mutual Fund 01

Notes to the Financial Statements

as at 30 June 2021

(Amount in BDT)	
30 June 2021	30 June 2020

10 Cash and Cash Equivalent

Cash in Hand		-	-
Cash at Bank-SND account with	Note: 10.1	72,939,157	62,125,686
Short term deposit (FDR) with:			
CVC Finance Limited		50,000,000	55,000,000
United Finance Limited		-	10,000,000
Union Bank Limited		5,000,000	5,000,000
		127,939,157	132,125,686

10.1 Cash at Bank-SND account with:

Trust Bank Ltd.		301,030	306,382
Union Bank Ltd.		72,638,127	61,819,304
		72,939,157	62,125,686

11 Accounts Payable

Payable to brokerage house		-	-
Management fee		4,564,097	3,971,720
Custodian fee		356,391	266,824
Audit fee		20,000	20,000
Unclaimed Dividend		132,232	136,732
		5,072,720	4,395,277

12 Unit Capital

		501,310,000	501,310,000
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13 Investment Diminution Reserve

Investment in marketable securities - at market		454,478,389	272,106,978
Investment in marketable securities - at cost		456,637,245	397,888,758
Total Unrealized Loss		(2,158,856)	(125,781,780)
Less: Previous year unrealized loss (60%)		(75,469,068)	(25,922,461)
		73,310,212	(99,859,319)
Less: Provision for unrealized Gain/(Loss) on Marketable securities write back/(Made) during the year		73,310,212	(49,546,607)
Investment Diminution Reserve		-	(50,312,712)



CAPM BDBL Mutual Fund 01

Notes to the Financial Statements

as at 30 June 2021

(Amount in BDT)	
30 June 2021	30 June 2020

14 Retained Earnings		
Opening Balance	(30,408,392)	32,385,264
Add: Net Profit during the year	120,978,932	(37,728,156)
	90,570,540	(5,342,892)
Less: Dividend Paid during the year	-	25,065,500
	90,570,540	(30,408,392)
15 Net Asset Value (NAV) Per Unit at Cost		
Total net asset value at cost price	594,039,396	546,370,659
Number of units	50,131,000	50,131,000
NAV per unit at cost	11.85	10.90
16 Net Asset Value (NAV) Per Unit at Market Price		
Net asset value at market price	591,880,540	420,588,880
Number of units	50,131,000	50,131,000
NAV per unit at market price	11.81	8.39



CAPM BDBL Mutual Fund 01**Notes to the Financial Statements**

for the year ended 30 June 2021

	(Amount in BDT)	
	01 July 2020 to 30 June 2021	01 July 2019 to 30 June 2020
17 Interest Income		
Interest income from SND/MSND account	2,619,816	3,476,862
Interest income from FDR/MTDR	6,507,284	8,095,480
	9,127,100	11,572,342
18 Net Gain on Sale of Marketable Securities		
AAMLUF	-	(118,400)
Associated Oxygen Limited	495,508	
The ACME Laboratories Limited	-	232,932
ADN Telecom Limited	-	663,953
Aman Feed Limited	765,483	(20,608)
Bangladesh Submarine Cable Company Limited	5,605,192	-
Beacon Pharmaceuticals Limited	365,195	1,251,904
British American Tobacco Bangladesh Company Limited	2,450,663	-
Confidence Cement Limited	(394,276)	-
Coppertech Industries Limited	72,612	435,174
Crystal Insurance Company Limited	819,920	-
Desh General Insurance Company Limited	352,764	-
Dominage Steel Building Systems Limited	1,237,519	-
Egeneration Limited	397,513	-
Express Insurance Limited	1,880,872	-
Export Import (Exim) Bank of Bangladesh Limited	(227,377)	-
Genex Infosys Limited	4,306,368	-
Generation Next Fashions Limited	-	352,627
GlaxoSmithKline(GSK) Bangladesh Ltd.	-	951,055
Grameenphone Limited	-	(4,611,787)
HFAML	-	(529,003)
IFAD Autos Limited	(1,769,570)	-
Index Agro Industries Limited	822,000	-
ICB AMCL First Agrani Bank Mutual Fund	-	(94,573)
Khulna Power Company Limited	-	1,232,006
Marico Bangladesh Ltd.	938,823	373,189
M.L. Dyeing Limited	-	(170,319)
New Line Clothings Limited	-	85,608
Nialco Alloys Limited	87,064	-
NRB Commercial Bank Limited	500,210	-
Olympic Industries	-	1,852
Orion Infusion Limited	1,442,204	-



CAPM BDBL Mutual Fund 01
Notes to the Financial Statements
for the year ended 30 June 2021

	(Amount in BDT)	
	01 July 2020 to 30 June 2021	01 July 2019 to 30 June 2020
Queen South Textile Mills Limited	-	96,744
Ratanpur Steel Re-Rolling Mills Limited	-	(8,402)
Ring Shine Textiles Limited	(66,858)	169,960
Robi Axiata Limited	11,471,442	-
Sea Pearl Beach Resort & Spa Limited	-	445,739
S. S. Steel Limited	-	337,212
Saif Powertec Limited	-	627,170
Shahjibazar Power Co. Ltd.	20,827	(79,479)
Silco Pharmaceuticals Limited	-	313,585
Singer Bangladesh Limited	-	3,115,232
Sinobangla Industries Ltd.	-	(74,280)
SK Trims & Industries Limited	328,940	-
Square Pharmaceuticals Limited	(3,154,151)	(2,322,438)
Taufika Foods and Agro Industries Limited	413,776	-
Walton Hi-Tech Industries Limited	9,550,693	-
Zaheen Spinning Limited	-	-
	38,713,354	2,656,652

19 Dividend Income

Aman Feed Limited	248,560	310,700
AAMLUF	81,000	-
Bashundhara Paper Mills Limited	168,048	252,072
Bangladesh Submarine Cable Company Limited	340,000	-
British American Tobacco Bangladesh Company Limited	74,970	-
Beacon Pharmaceuticals Limited	174,761	-
CWTEGBDFGF	250,000	-
Confidence Cement Limited	127,844	107,865
Coppertech Industries Limited	-	8,337
Doreen Power Generations and Systems Limited	455,322	684,930
Esquire Knit Composite Limited	162,533	162,533
Evince Textiles Limited	-	200,000
Export Import (Exim) Bank of Bangladesh Limited	225,000	900,000
Generation Next Fashions Limited	-	549
Grameenphone Limited	2,482,673	1,167,377
HFAML	320,000	352,000
ICB AMCL First Agrani Bank Mutual Fund	680,788	680,788
IFAD Autos Limited	220,483	239,964



CAPM BDBL Mutual Fund 01

Notes to the Financial Statements

for the year ended 30 June 2021

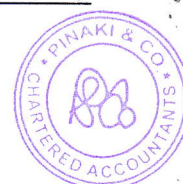
	(Amount in BDT)	
	01 July 2020 to 30 June 2021	01 July 2019 to 30 June 2020
M.L. Dyeing Limited	-	70,000
Marico Bangladesh Ltd.	2,267,200	2,303,200
Mutual Trust Bank Limited	13,500	-
MJL Bangladesh Limited	600,431	586,931
National Tea Company Limited (NTC)	10,695	47,056
New Line Clothings Limited	-	5,855
Quasem Industries Ltd.	384,407	359,260
Renata Limited	189,858	132,794
Ring Shine Textiles Limited	5,173	-
Runner Automobiles Limited	13,553	12,932
Saif Powertec Limited	-	49,023
Sea Pearl Beach Resort & Spa Limited	2,552	22
Shahjibazar Power Co. Ltd.	-	189,631
Silco Pharmaceuticals Limited	-	3,820
Singer Bangladesh Limited	209,988	408,069
Sinobangla Industries Ltd.	33,750	127,500
Square Pharmaceuticals Limited	-	274,005
The ACME Laboratories Limited	-	140,000
The City Bank Limited	2,799,757	-
The IBN SINA Pharmaceutical Industry Ltd.	221,086	172,275
Undefined Dividend Income	-	16
Walton Hi-Tech Industries Ltd.	174,400	-
Total Dividend Income Current Period	12,938,329	9,949,502

**20 Provision for Unrealized Gain/(Loss) on Marketable Securities
Write back/(Made) During the year**

Investment in marketable securities - at market	454,478,389	272,106,978
Investment in marketable securities - at cost	456,637,245	397,888,758
Total Unrealized Loss	(2,158,856)	(125,781,780)
Less: Previous year unrealized loss (60%)	(75,469,068)	(25,922,461)
	73,310,212	(99,859,319)
Less: Investment diminuation reserve during the year	-	(50,312,712)
	73,310,212	(49,546,607)

21 Earnings Per Unit

Net profit for the period (A)	120,978,932	(37,728,156)
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CAPM BDBL Mutual Fund 01
Notes to the Financial Statements
for the year ended 30 June 2021

(Amount in BDT)	
01 July 2020 to 30 June 2021	01 July 2019 to 30 June 2020
Number of units (B)	50,131,000
Earnings per unit (A÷B)	(0.75)
2.41	(0.75)

22 Events after the reporting period

The Board of Trustees of the Fund has declared and approved the financial statements were approved as on 12 August,2021 recommended 13.00% Cash dividend for the financial year 30th June 2021. Except the stated above,no circumstances have that to be disclosed be as note or adjusted in the financial statements.

23 Contingent Liabilities discloser

The Mutual fund does not held any claim that meets defination on contingent liabilities in accordance with IAS 37 provision,contingent Liabilities and contingent Asset exists at reporting date.



Annexure-A

Name of Asset Manager: CAPM (Capital & Asset Portfolio Management) Company Ltd.

Name of the Schemes/Mutual Fund: CAPM BDBL Mutual Fund 01

Portfolio Statements as at 30 June 2021

Amount in BDT

I. Investment in Capital Market Securities (Listed):

SL	Investment in Stocks/ Securities (Sectorwise)		No of Shares/ Units	Cost Value	Market Value	Appreciation (or Diminution) in the Market Value /Fair Value of Investments	% Change (interms of cost)	% of Total Investments
	A. Shares of Listed Companies (Script wise)							
1	Bank	MTB	31,185	719,677	673,596	(46,081)	-6.40%	0.13%
2	Bank	CITYBANK	904,529	27,572,016	23,970,019	(3,601,997)	-13.06%	4.92%
3	Bank	EXIMBANK	307,500	3,436,860	3,536,250	99,390	2.89%	0.61%
4	Cement	CONFIDCEM	69,455	8,272,783	9,376,425	1,103,642	13.34%	1.48%
5	Engineering	IFADAUTOS	229,863	21,733,738	11,631,068	(10,102,670)	-46.48%	3.88%
6	Engineering	QUASEMIND	807,225	48,690,933	37,334,156	(11,356,777)	-23.32%	8.69%
7	Engineering	SINGERBD	69,996	13,093,750	12,623,779	(469,971)	-3.59%	2.34%
8	Engineering	WALTONHIL	7,500	8,801,380	10,053,750	1,252,370	14.23%	1.57%
9	Engineering	RUNNERAUTO	13,553	968,100	890,432	(77,668)	-8.02%	0.17%
10	Food & Allied	NTC	21,389	15,226,524	12,116,869	(3,109,655)	-20.42%	2.72%
11	Fuel & Power	DOREENPWR	500,804	34,272,278	32,276,818	(1,995,460)	-5.82%	6.11%
12	Fuel & Power	MJLBD	133,429	13,508,163	11,168,007	(2,340,156)	-17.32%	2.41%
13	Insurance	SONALILIFE	20,000	200,000	220,000	20,000	10.00%	0.04%
14	IT Sector	GENEXIL	205,000	14,994,485	18,142,500	3,148,015	20.99%	2.67%
15	IT Sector	ADNTEL	15,000	910,818	742,500	(168,318)	-18.48%	0.16%
16	Miscellaneous	BERGERPBL	6,000	10,320,475	10,558,500	238,025	2.31%	1.84%



Annexure-A

Name of Asset Manager: CAPM (Capital & Asset Portfolio Management) Company Ltd.

Name of the Schemes/Mutual Fund: CAPM BDBL Mutual Fund 01

Portfolio Statements as at 30 June 2021

Amount in BDT

	C. Listed Bond/Debenture/Islamic Securities (Script wise)						
1							
	Sub-Total		-	-	-		
	D. Other Listed Securities (Script wise), If any (IPO Investment)						
1	BPPL	234,300	7,497,600	7,497,600		0.00%	1.34%
	Sub-Total		7,497,600	7,497,600	-		1.34%
	Grand Total of Capital Market Securities (Listed)		453,434,845	448,708,389	(4,726,456)		80.60%

II. Investment in Capital Market Securities (Non-Listed):

SL	Investment in Stocks/ Securities (Sectorwise)	No of Shares/ Units	Cost Value	Fair Value /Market Value**	Appreciation (or Diminution) in the Market Value /Fair Value of Investments	% Change (interms of cost)	% of Total Investments
	A. Open-End Mutual Funds (Script wise)*						
1	HFMA	640,000	6,400,000	6,419,200	19,200	0.30%	1.14%
2	AAML	180,000	1,800,000	2,993,400	1,193,400	66.30%	0.32%
3	CWTE	250,000	2,500,000	3,855,000	1,355,000	54.20%	0.45%
	Sub-Total		10,700,000	13,267,600	2,567,600.00		1.91%



Annexure-A

Name of Asset Manager: CAPM (Capital & Asset Portfolio Management) Company Ltd.

Name of the Schemes/Mutual Fund: CAPM BDBL Mutual Fund 01

Portfolio Statements as at 30 June 2021

Amount in BDT

	B. Pre-IPO Placement Shares, If any						
	Sub-Total		-	-	-		
	C. Non-Listed Bond/Debenture/Islamic Securities (Scr						
	Sub-Total		-	-	-		
	Grand Total of Capital Market Securities (Non-Listed		10,700,000	13,267,600	2,567,600		1.91%

*For Open-ends Mutual Funds, Surrender value shall be considered as Market Value** For other non-listed securities, Fair value shall be considered following International Financial Reporting Standards (IFRSs) and be reported once a year in the annual audited financial statements of the Fund/Scheme

III. Cash and Cash Equivalents and Investments in Securities not related to Capital Marke

A. Money Market Investments (Script wise)		Types (G.Sec/Others)	No of Instrument	Cost Value	Market Value /Fair Value
B. Term Deposit/Investment:					
No and Date	Bank/Non-Bank Name	Rate of Interest/Pr ofit	Investment Value	Maturity Date	
1	CVC Finance Ltd.	10.50%	5,000,000	18-Oct-21	
2	CVC Finance Ltd.	9.00%	20,000,000	26-May-22	
3	CVC Finance Ltd.	9.00%	20,000,000	2-Jun-22	
4	CVC Finance Ltd.	10.50%	5,000,000	24-Sep-21	
5	Union Bank Ltd, Banani	12.00%	5,000,000	12-Dec-21	
Sub-Total			55,000,000		



Annexure-A

Name of Asset Manager: CAPM (Capital & Asset Portfolio Management) Company Ltd.

Name of the Schemes/Mutual Fund: CAPM BDBL Mutual Fund 01

Portfolio Statements as at 30 June 2021

Amount in BDT

C. Cash at Bank:						
A/C No.	Bank Name	Category of Account	Rate of Interest/Profit	Available Balance	N/A	
0016-0210015519	Trust Bank Ltd.	CD	0%	301,030.16		
0291-210000332	Union Bank Ltd.	SND	4%	72,638,126.82		
Sub-Total				72,939,156.98		
D. Cash in Hand:					N/A	
				0		
Sub-Total						
Investments in Securities not related to Capital Market:				72,939,157	-	-
Total Investment=(I+II+III)				560,567,980	511,767,976	48,801,004

Kalyan Ray
sd/-

Account/Compliance Officer

Amrinder Jhansi
sd/-

Chief Executive Officer & Managing Director

