

Financial Statement
of
CAPM BDBL Mutual Fund 01
For the period from 01 July 2022 to 30 September 2022

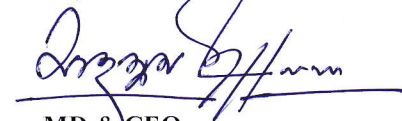
CAPM BDBL Mutual Fund 01

Statement of Financial Position

as at 30 September 2022

PARTICULARS	NOTES	Amount in Taka	
		30.09.22	30.06.22
ASSETS			
Non-Current Assets			
Preliminary and issue expenses	6	2,390,601	2,531,864
		2,390,601	2,531,864
Current Assets			
Investments	7	482,423,873	478,869,094
Advance and prepayments	8	6,183,059	17,400,190
Accounts Receivables	9	10,947,946	25,929,086
Cash and cash equivalents	10	130,342,680	119,157,537
		629,897,557	641,355,907
TOTAL ASSETS (A)		632,288,159	643,887,771
LIABILITIES			
Accounts Payables	11	4,218,590	6,473,853
Unclaimed Dividend	12	75,611	
TOTAL LIABILITIES (B)		4,294,201	6,473,853
NET ASSETS (A-B)		627,993,957	637,413,919
OWNERS' EQUITY			
Unit Capital	13	501,310,000	501,310,000
Investment diminution reserve	14	102,386,183	74,150,535
Retained earnings	15	24,297,775	61,877,773
		627,993,957	637,338,308
Net Asset Value (NAV) per unit:			
At cost	16	10.48	11.23
At market price	17	12.53	12.71


These financial statements should be read in conjunction with annexed notes



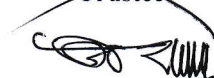
**MD & CEO
Asset Manager**



**Compliance Officer
Asset Manager**



**Chairman
Trustee**



**Member
Trustee**

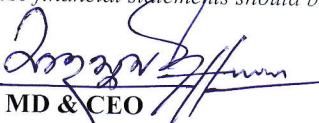
Dated: October 30, 2022


Place: Dhaka

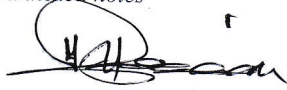
CAPM BDBL Mutual Fund 01
Statement of Profit or Loss and Other Comprehensive Income
For the period from July 01, 2022 to September 30, 2022


PARTICULARS	NOTES	Amount in Taka	
		01.07.22 to 30.09.22	01.07.21 to 30.09.21
INCOME			
Interest income	18	1,852,403	2,294,179
Net gain on sale of marketable securities	19	2,618,154	14,401,355
Dividend income	20	1,799,292	3,958,090
Total		6,269,849	20,653,624
EXPENSES			
Management fee		2,568,609	2,806,601
Amortization of preliminary and issue expenses		141,263	152,129
Trustee fee		239,002	221,955
Annual fee		279,433	279,780
Custodian fee		182,507	206,266
CDBL & BO charges		21,663	22,973
Brokerage fee		177,818	208,613
Bank charges , TDS and excise duty		8,353	4,593
Audit fee		-	-
Advertisement & Publicity expenses		115,400	126,300
Bidding Fees		11,000	3,000
Other operating expenses		-	-
Total Expenses		3,745,047	4,032,210
Net profit before provision for the period		2,524,802	16,621,414
Provision Write back/(Made) during the period	14	-	2,158,856
Net profit after provision for the period		2,524,802	18,780,270
Other Comprehensive Income			
Investment Diminution Reserve	14	28,235,648	88,419,415
Total Comprehensive Income for the period		30,760,449	107,199,685
EPU after Considering Provision	21	0.05	0.37

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MD & CEO
Asset Manager


Compliance Officer
Asset Manager


Chairman
Trustee


Member
Trustee


Dated: October 30, 2022
Place: Dhaka

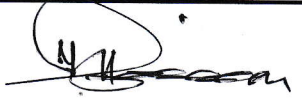
CAPM BDBL Mutual Fund 01
Statement of Changes in Shareholders Equity
For the period from July 01, 2022 to September 30, 2022

Amount in Taka				
Particulars	Unit Capital	Investment Diminution Reserve	Retained Earnings	Total Equity
Opening Balance 01 July 2022	501,310,000	74,150,535	61,877,773	637,338,308
Net profit for the period	-		2,524,802	2,524,802
Dividend Paid			(40,104,800)	(40,104,800)
Investment diminution reserve	-	28,235,648	-	28,235,648
Balance as at 30 September 2022	501,310,000	102,386,183	24,297,775	627,993,957

Statement of Changes in Shareholders Equity

Amount in Taka				
Particulars	Unit Capital	Investment Diminution Reserve	Retained Earnings	Total Equity
Balance as at 01 July 2021	501,310,000	-	90,570,540	591,880,540
Net profit for the period	-	-	18,780,270	18,780,270
Dividend paid	-	-	(65,170,300)	(65,170,300)
Investment diminution reserve	-	88,419,415	-	88,419,415
Balance as at 30 September 2021	501,310,000	88,419,415	44,180,510	633,909,925


MD & CEO
Asset Manager


Chairman
Trustee


Compliance Officer
Asset Manager


Member
Trustee

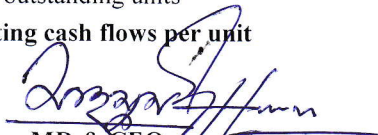
Dated: October 30, 2022

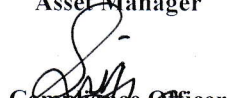
Place: Dhaka

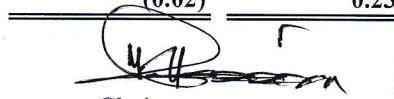
CAPM BDBL Mutual Fund 01
Statement of Cash Flows

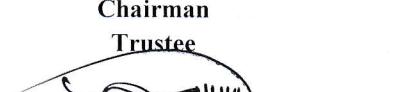
For the period from July 01, 2022 to September 30, 2022

PARTICULARS	Amount in Taka	
	01.07.22 to 30.09.22	01.07.21 to 30.09.21
A. Cash flows from operating activities		
Interest income realized	225,000	412,500
Dividend income received	4,884,091	4,420,650
Gain on sale of investment	(282,269)	12,509,134
Advance & Prepayment	(478,004)	(443,910)
Payment made for expenses	(5,324,513)	(5,305,966)
Net cash flows from operating activities	(975,694)	11,592,408
B. Cash flows from investing activities		
Acquisition of shares from secondary market	(27,402,475)	(44,747,076)
Investment in IPO Application	(30,825,000)	(39,000,000)
Investment Returned from IPO	24,143,810	21,423,350
Proceeds from sale of shares in secondary market	86,187,584	85,239,954
Net cash used in investing activities	52,103,919	22,916,228
C. Cash flows from financing activities		
Dividend paid	(39,943,082)	-
Net cash used in financing activities	(39,943,082)	-
Net cash flows (A+B+C)	11,185,143	34,508,636
Cash and cash equivalents at the beginning of the period	119,157,537	127,939,157
Cash and cash equivalents at the end of the period	130,342,680	162,447,793
Net operating cash flows	(975,694)	11,592,408
Number of outstanding units	50,131,000	50,131,000
Net operating cash flows per unit	(0.02)	0.23


MD & CEO
Asset Manager


Compliance Officer
Asset Manager


Chairman
Trustee


Member
Trustee

Dated: October 30, 2022

Place: Dhaka

CAPM BDBL Mutual Fund 01
Notes to the Financial Statements
as at 30 September 2022

Notes No.	PARTICULARS	Amount in Taka	
		30.09.22	30.06.22
6	Preliminary and Issue Expenses		
	Opening balance	2,531,864	3,107,781
	Less: Amortization during the year	141,263	575,917
		2,390,601	2,531,864
7	Investments (Annexure-A)		
	Investment in marketable securities - at market price	482,423,873	478,869,094
		482,423,873	478,869,094
8	Advance and Prepayments		
	Advance	5,320,680	16,497,380
	Prepayments	862,379	902,810
		6,183,059	17,400,190
8.1	Advance		
	Advance for IPO share application	3,823,300	15,000,000
	Advance Payment to CDBL	1,497,380	1,497,380
		5,320,680	16,497,380
8.2	Prepayments		
	Trustee Fee to ICB	239,002	-
	Annual fee to BSEC	361,218	487,575
	Annual fee to DSE	117,430	180,609
	Annual fee to CSE	117,430	180,609
	Annual fee to CDBL	27,299	54,016
		862,379	902,810
9	Accounts Receivable		
	Receivable from Brokerage House	8,652,896	22,176,641
	Interest/Profit Receivable		
	SND/MSND	1,145,444	-
	FDR	844,432	362,473
		1,989,876	362,473
	Cash Dividend Receivable		
	WALTONHIL	300,000	-
	RINGSHINE	5,174	3,389,972
		305,174	3,389,972
		10,947,946	25,929,086

CAPM BDBL Mutual Fund 01
Notes to the Financial Statements
as at 30 September 2022

Notes No.	PARTICULARS	Amount in Taka	
		30.09.22	30.06.22
10	Cash and Cash Equivalent		
	Cash in Hand	-	-
	Cash at Bank-SND account Note: 10.1	100,342,680	89,157,537
	Short term deposit (FDR) with:		
	CVC Finance Limited	30,000,000	30,000,000
		130,342,680	119,157,537
10.1	Cash at Bank-SND account with:		
	City Bank Ltd.	5,000	-
	Trust Bank Ltd.	1,220,746	1,048,085
	Union Bank Ltd.	99,116,935	88,109,452
		100,342,680	89,157,537
11	Accounts Payable		
	Management fee	2,568,609	5,168,097
	Custodian fee	609,710	427,203
	Audit fee	30,000	30,000
	Dividend Payable	1,010,271	848,553
		4,218,590	6,473,853
11.01	Dividend Payable		
	Year 2018-19	32,620	32,620
	Year 2020-21	815,933	815,933
	Year 2021-22	161,718	-
		1,010,271	848,553
12	Unclaimed Dividend:		
	Year 2017-18	75,611	75,611
		75,611	75,611
13	Unit Capital (50,131,000 shares @ Tk. 10)	501,310,000	501,310,000
14	Investment Diminution Reserve		
	Investment in marketable securities - at market	482,423,873	478,869,094
	Investment in marketable securities - at cost	380,037,690	404,718,559
	Total Unrealized Gain/(Loss)	102,386,183	74,150,535
	Less: Previous year's unrealized (Gain)/Loss	74,150,535	(2,158,856)
		28,235,648	76,309,391
	Less: Provision for Unrealized Gain/(Loss) on Marketable	-	(2,158,856)
		28,235,648	74,150,535
15	Retained Earnings		
	Opening Balance	61,877,773	90,570,540
	Add: Net Profit during the period	2,524,802	36,477,533
		64,402,575	127,048,073
	Less: Dividend Paid during the year	(40,104,800)	(65,170,300)
		24,297,775	61,877,773

CAPM BDBL Mutual Fund 01
Notes to the Financial Statements
as at 30 September 2022

Notes No.	PARTICULARS	Amount in Taka	
		30.09.22	30.06.22
16	Net Asset Value (NAV) Per Unit at Cost		
	Total net asset value at cost price	525,607,774	563,187,772
	Number of units	50,131,000	50,131,000
	NAV per unit at cost	<u>10.48</u>	<u>11.23</u>
17	Net Asset Value (NAV) Per Unit at Market Price		
	Net asset value at market price	627,993,957	637,338,308
	Number of units	50,131,000	50,131,000
	NAV per unit at market price	<u>12.53</u>	<u>12.71</u>

CAPM BDBL Mutual Fund 01
Notes to the Financial Statements
For the period from July 01, 2022 to September 30, 2022

Notes No.	Particulars	Amount in Taka	
		01.07.22 to 30.09.22	01.07.21 to 30.09.21
18	Interest Income		
	Interest income from SND/MSND account	1,145,444	973,617
	Interest income from FDR/MTDR	706,959	1,320,562
		1,852,403	2,294,179
19	Net Gain on Sale of Marketable Securities		
	ACHIA SEA FOODS LTD	999,571	-
	ADN TELECOM LIMITED	-	7,182
	AGNI SYSTEMS LIMITED	(400,180)	-
	AMAN FEED LIMITED	112,747	-
	BANGLADESH SUBMARINE CABLE COMPANY LIMITED	-	1,892,221
	BASHUNDHARA PAPER MILLS LTD.	545,862	-
	BARAKA PATENGA POWER LIMITED	-	3,397,350
	BD PAINTS LIMITED	445,170	-
	BEXIMCO PHARMACEUTICALS LTD	-	1,702,286
	CANDLESTONE RUPALI GROWTH FUND	50,000	-
	CONFIDENCE CEMENT LIMITED	-	-
	CITY BANK	(5,369,287)	-
	DOREEN POWER GENERATIONS AND SYSTEMS LTD	886,064	(1,425,445)
	EVINCE TEXTILES LIMITED	-	1,947,729
	EXPORT IMPORT (EXIM) BANK OF BANGLADESH LTD	-	562,140
	GENEX INFOSYS LIMITED	-	3,966,799
	INDEX AGRO INDUSTRIES LIMITED	5,837,463	582,660
	ICB AMCL FIRST AGRANI BANK MUTUAL FUND	(983,905)	-
	MEGHNA INSURANCE COMPANY LIMITED	362,675	-
	MJL BANGLADESH LIMITED	-	(666,443)
	MOSTFA METEL INDUSTRIES LTD.	-	-
	MUTUAL TRUST BANK LIMITED	-	(64,792)
	NATIONAL TEA COMPANY LIMITED	131,976	-
	SEA PEARL BEACH RESORT & SPA LIMITED	-	(505,095)
	SINGER BANGLADESH LIMITED	-	459,786
	SONALI LIFE INSURANCE COMPANY LTD.	-	1,266,048
	SOUTH BANGLA AGRICULTURE & COMMERCE BANK LTD	-	1,278,930
		2,618,154	14,401,355

CAPM BDBL Mutual Fund 01
Notes to the Financial Statements
For the period from July 01, 2022 to September 30, 2022

Notes No.	Particulars	Amount in Taka	
		01.07.22 to 30.09.22	01.07.21 to 30.09.21
20	Dividend Income		
	AAMLUF	324,000	450,000
	BERGER PAINTS BANGLADESH LTD.	-	225,000
	CWTEGBDFGF	497,500	487,500
	GRAMEENPHONE LIMITED	-	1,128,488
	ICB AMCL FIRST AGRANI BANK MUTUAL FUND	-	953,103
	MARICO BANGLADESH LTD.	522,000	464,000
	PRIME INSURANCE	368,709	-
	THE CITY BANK LIMITED	(212,917)	-
	WALTON HI-TECH INDUSTRIES LTD.	300,000	250,000
	Total Dividend Income Current Period	1,799,292	3,958,090
21	Earnings Per Unit		
	Net profit for the period (A)	2,524,802	18,780,270
	Number of units (B)	50,131,000	50,131,000
	Earnings per unit (A÷B)	0.05	0.37