



Financial Statements (Unaudited)
of
CAPM BDBL Mutual Fund 01
For the period from 01 July 2023 to 31 December 2023

CAPM BDBL Mutual Fund 01
Statement of Financial Position
as at 31 December 2023

PARTICULARS	NOTES	Amount in Taka	
		31.12.23	30.06.23
ASSETS			
Non-Current Assets			
Preliminary and issue expenses	6	1,684,288	1,971,470
		<u>1,684,288</u>	<u>1,971,470</u>
Current Assets			
Investments	7	456,696,254	469,067,237
Advance and prepayments	8	2,523,125	2,465,155
Accounts Receivables	9	5,497,649	3,030,110
Cash and cash equivalents	10	90,599,664	108,444,140
		<u>555,316,692</u>	<u>583,006,643</u>
TOTAL ASSETS (A)		<u>557,000,980</u>	<u>584,978,113</u>
LIABILITIES			
Accounts Payables	11	6,361,681	6,491,234
TOTAL LIABILITIES (B)		<u>6,361,681</u>	<u>6,491,234</u>
NET ASSETS (A-B)		<u><u>550,639,298</u></u>	<u><u>578,486,879</u></u>
OWNERS' EQUITY			
Unit Capital	12	501,310,000	501,310,000
Unrealised Capital Gain	13	27,499,753	28,811,084
Retained earnings	14	21,829,546	48,365,796
		<u>550,639,298</u>	<u>578,486,879</u>
Net Asset Value (NAV) per unit:			
At cost	15	10.44	10.96
At market price	16	10.98	11.54

These financial statements should be read in conjunction with annexed notes


MD & CEO
Asset Manager


Chairman
Trustee


Compliance Officer
Asset Manager


Member
Trustee

Date: 30 January 2024
Place: Dhaka

CAPM BDBL Mutual Fund 01
Statement of Profit or Loss and Other Comprehensive Income
For the period from July 01, 2023 to December 31, 2023

PARTICULARS	NOTES	Amount in Taka	
		01.07.23 to 31.12.23	01.07.22 to 31.12.22
INCOME			
Interest income	17	2,368,020	3,437,485
Coupon Income from Bond	18	1,277,203	985,536
Net gain on sale of marketable securities	19	3,036,916	10,547,674
Dividend income	20	3,711,583	4,418,726
Total		10,393,723	19,389,421
EXPENSES			
Management fee		4,875,397	5,115,374
Amortization of preliminary and issue expenses		287,182	282,525
Trustee fee		433,865	478,004
Annual fee		557,485	558,866
Custodian fee		358,005	375,129
CDBL & BO charges		34,673	55,648
Bank charges, commission and excise duty		95,994	84,812
Audit fee		-	-
Advertisement & Publicity expenses		200,770	185,400
Bidding Fees		8,000	17,000
Other operating expenses		-	35,000
Total Expenses		6,851,373	7,187,760
Net profit before provision for the period		3,542,350	12,201,661
Provision Write back/(Made) during the period	13	-	-
Net profit after provision for the period		3,542,350	12,201,661
Other Comprehensive Income			
Unrealized Gain (decreased)/increased during the period	13	(1,311,331)	(3,720,247)
Total Comprehensive Income for the period		2,231,018	8,481,414
EPU after Considering Provision	21	0.07	0.24

These financial statements should be read in conjunction with annexed notes


MD & CEO
Asset Manager


Compliance Officer
Asset Manager


Chairman
Trustee



Member
Trustee

Date: 30 January 2024
Place: Dhaka

CAPM BDBL Mutual Fund 01
Statement of Profit or Loss and Other Comprehensive Income
For the period from October 01, 2023 to December 31, 2023

PARTICULARS	NOTES	Amount in Taka	
		01.10.23 to 31.12.23	01.10.22 to 31.12.22
INCOME			
Interest income		1,114,197	1,585,082
Coupon Income from Bond		950,242	985,536
Net gain on sale of marketable securities		2,464,118	8,107,339
Dividend income		2,855,562	2,619,435
Total		7,384,119	13,297,391
EXPENSES			
Management fee		2,395,300	2,546,766
Amortization of preliminary and issue expenses		142,815	141,263
Trustee fee		216,933	-
Annual fee		278,743	51,435
Custodian fee		178,932	192,622
CDBL & BO charges		16,500	33,985
Bank charges, commission and excise duty		73,694	76,460
Advertisement & Publicity expenses		66,000	70,000
Bidding Fees		8,000	6,000
Other operating expenses		-	35,000
Total Expenses		3,376,916	3,153,531
Net profit before provision for the period		4,007,203	10,143,860
Provision Write back/(Made) during the period	13	-	-
Net profit after provision for the period		4,007,203	10,143,860
Other Comprehensive Income			
Unrealized Gain (decreased)/increased during the period	13	(1,377,108)	(31,955,894)
Total Comprehensive Income for the period		2,630,095	(21,812,034)
EPU after Considering Provision	21	0.08	0.20

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MD & CEO
Asset Manager


Compliance Officer
Asset Manager


Chairman
Trustee


Member
Trustee

Date: 30 January 2024

Place: Dhaka

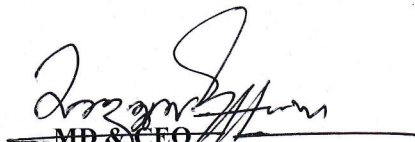
CAPM BDBL Mutual Fund 01
Statement of Changes in Unitholders Equity
For the period from July 01, 2023 to December 31, 2023

Particulars	Amount in Taka			
	Unit Capital	Unrealised capital gain	Retained Earnings	Total Equity
Opening Balance 01 July 2023	501,310,000	28,811,084	48,365,796	578,486,880
Net profit for the period	-		3,542,350	3,542,350
Dividend Paid			(30,078,600)	(30,078,600)
Unrealized Gain decreased during the period	-	(1,311,331)	-	(1,311,331)
Balance as at 31 December 2023	501,310,000	27,499,753	21,829,547	550,639,299


Statement of Changes in Unitholders Equity
For the period from July 01, 2022 to December 31, 2022

Particulars	Amount in Taka			
	Unit Capital	Unrealised capital gain	Retained Earnings	Total Equity
Balance as at 01 July 2022	501,310,000	74,150,535	61,877,773	637,338,308
Net profit for the period	-	-	12,201,661	12,201,661
Dividend paid	-	-	(40,104,800)	(40,104,800)
Unrealized Gain decreased during the period	-	(3,720,247)	-	(3,720,247)
Balance as at 31 December 2022	501,310,000	70,430,288	33,974,634	605,714,922

Note: Investment diminution reserve is renamed as unrealised capital gain for clear presentation and understanding


MD & CEO
Asset Manager


Compliance Officer
Asset Manager

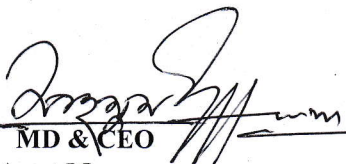

Chairman
Trustee



Member
Trustee


CAPM BDBL Mutual Fund 01
Statement of Cash Flows

For the period from July 01, 2023 to December 31, 2023

PARTICULARS	Amount in Taka	
	01.07.23 to 31.12.23	01.07.22 to 31.12.22
A. Cash flows from operating activities		
Interest income realized	1,390,625	2,605,925
Dividend income received	2,992,368	5,399,731
Coupon Income from Bond	1,274,735	-
Gain on sale of investment	3,036,916	10,547,674
Advance & Prepayment	(369,321)	(491,921)
Payment made for expenses	(5,702,393)	(5,970,565)
Net cash flows from operating activities	2,622,931	12,090,844
B. Cash flows from investing activities		
Acquisition of shares from secondary market	(526,751)	(120,336,854)
Investment in IPO Application	(7,880,000)	(33,686,090)
Investment Returned from IPO	7,163,050	25,609,920
Proceeds from sale of shares in secondary market	10,854,894	105,877,250
Net cash used in investing activities	9,611,193	(22,535,774)
C. Cash flows from financing activities		
Dividend paid	(30,078,600)	(40,158,750)
Net cash used in financing activities	(30,078,600)	(40,158,750)
Net cash flows (A+B+C)	(17,844,477)	(50,603,680)
Cash and cash equivalents at the beginning of the period	108,444,140	119,157,537
Cash and cash equivalents at the end of the period	90,599,664	68,553,857
Net operating cash flows	2,622,931	12,090,844
Number of outstanding units	50,131,000	50,131,000
Net operating cash flows per unit	0.05	0.24


 MD & CEO
 Asset Manager


 Chairman
 Trustee


 Compliance Officer
 Asset Manager


 Member
 Trustee

Calculation of Cash flows

Payment made for expenses:

Management Fee	4,951,572
Add & Publicity Expense	200,770
Bank Charge , Commission & Excise Duty	95,994
Bidding Fee	8,000
Other Expenses	-
Audit Fee	40,000
CDBL Charge	34,673
Custodian Fee	371,384
	<u>(5,702,393)</u>

CAPM BDBL Mutual Fund 01
Notes to the Financial Statements

as at 31 December 2023

Notes No.	PARTICULARS	Amount in Taka	
		31.12.23	30.06.23
6	Preliminary and Issue Expenses		
	Opening balance	1,971,470	2,531,864
	Less: Amortization during the period	287,182	560,394
		<u>1,684,288</u>	<u>1,971,470</u>
7	Investments (Annexure-A)		
	Investment in marketable securities - at market price	456,696,254	469,067,237
		<u>456,696,254</u>	<u>469,067,237</u>
8	Advance and Prepayments		
	Advance	Note: 8.1	2,177,380
	Prepayments	Note: 8.2	345,745
			<u>2,523,125</u>
			<u>2,465,155</u>
8.1	Advance		
	Advance for IPO share application	680,000	-
	Advance Payment to CDBL	1,497,380	1,497,380
		<u>2,177,380</u>	<u>1,497,380</u>
8.2	Prepayments		
	Trustee fee	-	64,544
	Annual fee to BSEC	235,588	487,613
	Annual fee to DSE	54,788	180,800
	Annual fee to CSE	54,788	180,800
	Annual fee to CDBL	581	54,016
		<u>345,745</u>	<u>967,775</u>
9	Accounts Receivable		
	Receivable from Brokerage House	<u>768,460</u>	-
	Interest/Profit Receivable		
	SND/MSND	17,318	16,426
	FDR	1,201,639	225,137
		<u>1,218,958</u>	<u>241,563</u>
	Cash Dividend Receivable		
	BANGLADESH EXPORT IMPORT COMPANY LTD.	18,369	-
	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	250,000	-
	BARAKA PATENGA POWER LIMITED	125,000	-
	BEACON PHARMACEUTICALS LIMITED	774,016	-
	BEXIMCO PHARMACEUTICALS LTD.	330,750	-
	GENEX INFOSYS LIMITED	1,200	-
	GPH ISPAT LTD.	192,063	-
	IFAD AUTOS LIMITED	241,356	-
	INDEX AGRO INDUSTRIES LIMITED	140,000	-
	MARICO BANGLADESH	-	887,400
	MIDLAND BANK LIMITED	-	19,550
	OLYMPIC INDUSTRIES LTD.	116,118	-
	ORION PHARMA LTD.	200,000	-
	PEOPLES INSURANCE COMPANY LIMITED	-	222,783
	RENATA LIMITED	117,706	-
	RING SHINE TEXTILES LIMITED	-	5,173

Notes No.	PARTICULARS	Amount in Taka	
		31.12.23	30.06.23
	THE CITY BANK LIMITED	-	652,456
		2,506,578	1,787,362
	Bond receivable		
	Govt. Coupon	343,203	340,728
	BEXGSUKUK	660,450	660,458
		1,003,653	1,001,185
		5,497,649	3,030,110
10	Cash and Cash Equivalent		
	Cash in Hand	-	-
	Cash at Bank-SND account with CVC Finance Limited	65,599,664	83,444,140
		25,000,000	25,000,000
		90,599,664	108,444,140
10.1	Cash at Bank-SND account with:		
	Trust Bank Ltd.	1,242,746	1,242,222
	City Bank Ltd.	11,640,274	11,046,725
	Union Bank Ltd.	52,716,644	71,155,193
		65,599,664	83,444,140
11	Accounts Payable		
	Payable to brokerage house	-	-
	Management fee	4,875,397	4,951,572
	Custodian fee	359,794	373,172
	Audit fee	-	40,000
	Unclaimed Dividend Accounts (note 11.1)	1,126,490	1,126,490
		6,361,681	6,491,234
11.1	Unclaimed Account		
	Year 2020-21	810,733	810,733
	Year 2021-22	315,758	315,758
	Year 2022-23	-	-
		1,126,490	1,126,490
12	Unit Capital (50,131,000 shares @ Tk. 10)	501,310,000	501,310,000
13	Unrealised Gain/(Loss)		
	Investment in marketable securities - at market	456,696,254	469,067,237
	Investment in marketable securities - at cost	429,196,501	440,256,154
	Closing Unrealized Gain/(Loss)	27,499,753	28,811,084
	Less: Previous year's unrealized Gain/ (Loss)	28,811,084	74,150,535
	Unrealized Gain/(Loss) for the year	(1,311,331)	(45,339,451)
	Less: Provision for Unrealized Gain/(Loss) on Marketable Securities Write Back/(Made) during the period	-	-
		(1,311,331)	(45,339,451)
14	Retained Earnings		
	Opening Balance	48,365,796	61,877,773
	Add: Net Profit during the period	3,542,350	26,592,823
		51,908,146	88,470,596
	Less: Dividend Paid during the period	30,078,600	40,104,800
		21,829,546	48,365,796

Notes No.	PARTICULARS	Amount in Taka	
		31.12.23	30.06.23
15	Net Asset Value (NAV) Per Unit at Cost		
	Total net asset value at cost price	523,139,545	549,675,794
	Number of units	50,131,000	50,131,000
	NAV per unit at cost	<u>10.44</u>	<u>10.96</u>
16	Net Asset Value (NAV) Per Unit at Market Price		
	Net asset value at market price	550,639,298	578,486,877
	Number of units	50,131,000	50,131,000
	NAV per unit at market price	<u>10.98</u>	<u>11.54</u>

CAPM BDBL Mutual Fund 01

Notes to the Financial Statements

For the period from July 01, 2023 to December 31, 2023

No.	PARTICULARS	Amount in Taka	
		01.07.23 to 31.12.23	01.07.22 to 31.12.22
17	Interest Income		
	Interest income from SND/MSND account	1,191,518	2,118,828
	Interest income from FDR/MTDR	1,176,503	1,318,657
		2,368,020	3,437,485
18	Coupon Income from Bond		
	Coupon Income	1,277,203	985,536
		1,277,203	985,536
19	Net Gain on Sale of Marketable Securities		
	ACHIA SEA FOODS LIMITED	-	999,571
	AGNI SYSTEMS LIMITED	-	(400,180)
	AMAN COTTON FIBROUS LTD.	-	112,747
	BASHUNDHARA PAPER MILLS LTD.	-	3,256,001
	BD PAINTS LIMITED	-	445,170
	BEXIMCO GREEN SUKUK AL ISTISNA'A	-	192,474
	CANDLESTONE RUPALI BANK GROWTH FUND	-	50,000
	CHARTERED LIFE INSURANCE CO. LTD.	-	388,833
	CITY BANK	-	(5,369,287)
	DOREEN POWER GENERATIONS AND SYSTEMS LIMITED	-	886,064
	GENEX INFOSYS LIMITED	-	1,995,679
	GLOBAL ISLAMI BANK PLC	-	(188,620)
	ICB AMCL CMSF GOLDEN JUBILEE MUTUAL FUND	2,491,000	-
	ICB AMCL FIRST AGRANI BANK MUTUAL FUND	-	(983,905)
	INDEX AGRO INDUSTRIES LTD.	-	6,248,371
	MARICO BANGLADESH	245,446	-
	MEGHNA INSURANCE COMPANY LIMITED	-	362,675
	MIDLAND BANK LIMITED	20,200	-
	MK FOOTWEAR PLC	309,649	-
	NATIONAL TEA COMPANY LIMITED	-	131,976
	NAVANA PHARMACEUTICALS LIMITED	-	2,655,417
		3,066,295	10,782,985
	Less: Brokerage fee	(29,379)	(235,311)
		3,036,916	10,547,674
20	Dividend Income		
	AAMLUF	90,000	324,000
	AAMRA TECHNOLOGIES LTD.	-	189,600
	BANGLADESH EXPORT IMPORT COMPANY LTD.	18,369	-
	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	250,000	280,000
	BANGLADESH SUBMARINE CABLE COMPANY LIMITED	355,695	-
	BARAKA PATENGA POWER LIMITED	125,000	-
	BASHUNDHARA PAPER MILLS LIMITED	-	200,000
	BEACON PHARMACEUTICALS LIMITED	774,016	619,853
	BEXIMCO PHARMACEUTICALS LTD.	330,750	264,600
	CWT EMERGING BANGLADESH FIRST GROWTH FUND	175,000	497,500
	EBL AML 1ST UNIT FUND	303,397	-

No.	PARTICULARS	Amount in Taka	
		01.07.23 to 31.12.23	01.07.22 to 31.12.22
	GENEX INFOSYS LIMITED	1,200	88,000
	GPH ISPAT LTD.	192,063	160,204
	IFAD AUTOS LIMITED	241,356	91,945
	INDEX AGRO INDUSTRIES LIMITED	140,000	56,000
	MARICO BANGLADESH LTD.	(887,400)	522,000
	METRO SPINNING LIMITED	-	24,000
	MIDLAND BANK LIMITED	3,450	-
	NATIONAL TEA COMPANY LIMITED (NTC)	-	11,502
	NAVANA PHARMACEUTICALS LIMITED	-	60,959
	OLYMPIC INDUSTRIES LTD.	116,118	-
	ORION PHARMA LTD.	200,000	160,000
	PRIME INSURANCE COMPANY LIMITED	385,806	368,709
	RENATA LIMITED	117,706	197,131
	RING SHINE TEXTILES LIMITED	(5,173)	-
	THE CITY BANK LIMITED	115,159	(212,917)
	THE IBN SINA PHARMACEUTICAL INDUSTRY LTD.	309,072	275,640
	WALTON HI-TECH INDUSTRIES LTD.	360,000	240,000
	Total Dividend Income Current Period	3,711,583	4,418,726
21	Earnings Per Unit		
	Net profit for the period (A)**	3,542,350	12,201,661
	Number of units (B)	50,131,000	50,131,000
	Earnings per unit (A÷B)	0.07	0.24

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 December 31, 2023

Annexure-A
 [Figure in Bangladeshi Taka]

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	Pharmaceuticals & Chemicals ORIONPHARM	200,000	26,008,437	15,920,000	- 10,088,437	-38.79%	5.00%
2	Telecommunication BSCCL	82,052	17,163,248	17,891,439	728,191	4.24%	3.30%
3	Pharmaceuticals & Chemicals MARICO	22,900	39,925,692	56,011,110	16,085,418	40.29%	7.67%
4	Insurance PEPLESINS	249,617	17,171,925	8,798,999	- 8,372,926	-48.76%	3.30%
5	Insurance PRIMEINSUR	385,806	32,779,361	35,237,187	457,826	1.40%	6.30%
6	Pharmaceuticals & Chemicals BXPHARMA	94,500	18,172,573	13,792,275	- 4,380,298	-24.10%	3.49%
7	Bank CITYBANK	782,946	16,551,623	16,833,339	281,716	1.70%	3.18%
8	Engineering GPHISPAT	384,125	22,488,388	16,478,963	- 6,009,425	-26.72%	4.32%
9	IT Sector AAMRATECH	418,700	17,472,428	12,791,285	- 4,681,143	-26.79%	3.36%
10	Engineering BSRMLTD	100,000	11,228,079	9,030,000	- 2,198,079	-19.58%	2.16%
11	Fuel & Power BPPL	250,000	11,118,076	7,350,000	- 3,768,076	-33.89%	2.14%
12	Engineering IFADAUTOS	241,356	21,733,738	10,619,664	- 11,114,074	-51.14%	4.18%
13	Food & Allied NTC	18,170	12,844,176	8,429,972	- 4,414,204	-34.37%	2.47%
14	Food & Allied OLYMPIC	19,353	2,928,832	2,913,594	- 15,238	-0.52%	0.56%
15	Pharmaceuticals & Chemicals BEACONPHAR	483,760	62,954,593	120,214,360	57,259,767	90.95%	12.10%
16	Pharmaceuticals & Chemicals RENATA	18,833	11,001,960	22,936,711	11,934,751	108.48%	2.11%
17	IT Sector GENEXIL	2,080	-	136,032	136,032	-	0.00%
18	Pharmaceuticals & Chemicals IBNSINA	51,512	14,113,097	14,629,408	516,311	3.66%	2.71%
19	Textile WALTONHIL	12,000	15,181,244	12,555,000	- 2,626,244	-17.30%	2.92%
20	Miscellaneous INDEXAGRO	70,000	8,028,081	7,325,500	- 702,581	-8.75%	1.54%
21	Textile METROSPIN	50,000	2,601,118	1,267,500	- 1,333,618	-51.27%	0.50%
22	Telecommunication ROBI	50,000	2,377,245	1,502,500	- 874,745	-36.80%	0.46%
23	Food & Allied AOPLC	3,695	36,950	65,032	28,082	76.00%	0.01%
24	Miscellaneous BEXIMCO	18,369	1,592,592	2,124,375	531,783	33.39%	0.31%
	Sub-Total		385,473,455	412,854,243	27,380,789		74.06%
	B. Listed Mutual Funds/CIS (Script wise)						
1	GLDNJMF	60,968	609,680	926,714	317,034	52.00%	0.12%
	Sub-Total		609,680	926,714	317,034		0.12%
	C. Listed Bond/Debtenture/Islamic Securities (Script wise)						
1	BGTB(BD0924131024)	20000	1,998,502	1,998,502	-	0.00%	0.38%
2	BGTB(BD0925071104)	100000	10,072,260	10,072,260	-	0.00%	1.94%
3	BEXGSUKUK	140,000	13,342,624	11,963,000	- 1,379,624	-10.34%	2.56%
	Sub-Total		25,413,386	24,033,762	- 1,379,624		4.88%
	D. Other Listed Securities (Script wise), If any (IPO Investment)						
1							0.00%
	Sub-Total						0.00%
	Grand Total of Capital Market Securities (Listed)		411,496,521	437,814,719	26,318,198		79.06%

