

Financial Statement  
of  
CAPM BDBL Mutual Fund 01  
For the period from 01 July 2021 to 30 September 2021


**CAPM BDBL Mutual Fund 01**  
**Statement of Financial Position**  
as at 30 September 2021

NOTES		Amount in Taka	
		30.09.21	30.06.21
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Preliminary and issue expenses	1	2,955,652	3,107,781
		2,955,652	3,107,781
<b>Current Assets</b>			
Investments	2	513,972,897	454,478,389
Advance and prepayments	3	13,343,357	9,898,782
Accounts Receivables	4	9,505,624	1,523,977
Cash and cash equivalents	5	162,447,793	127,939,157
		699,269,671	593,840,305
<b>TOTAL ASSETS (A)</b>		<b>702,225,323</b>	<b>596,948,086</b>
<b>LIABILITIES</b>			
Accounts Payables	6	68,315,399	5,072,720
<b>TOTAL LIABILITIES (B)</b>		<b>68,315,399</b>	<b>5,072,720</b>
<b>NET ASSETS (A-B)</b>		<b>633,909,925</b>	<b>591,875,367</b>
<b>OWNERS' EQUITY</b>			
Unit Capital	7	501,310,000	501,310,000
Investment diminution reserve	8	88,419,415	-
Retained earnings	9	44,180,510	90,570,540
		633,909,925	591,880,540
<b>Net Asset Value (NAV) per unit:</b>			
At cost	10	10.88	11.85
At market price	11	12.65	11.81

These financial statements should be read in conjunction with annexed notes

  
**MD & CEO**  
**Asset Manager**

  
**Compliance Officer**  
**Asset Manager**


  
**Chairman**  
**Trustee**

  
**Member**  
**Trustee**

**CAPM BDBL Mutual Fund 01**  
**Statement of Profit or Loss and Other Comprehensive Income**  
for the period from July 01, 2021 to September 30, 2021

PARTICULERS	NOTES	Amount in Taka	
		01.07.21 to 30.09.21	01.07.20 to 30.09.20
<b>INCOME</b>			
Interest income	11	2,294,179	2,530,697
Net gain on sale of marketable securities	12	14,401,355	1,728,983
Dividend income	13	3,958,090	4,013,900
<b>Total</b>		<b>20,653,624</b>	<b>8,273,580</b>
<b>EXPENSES</b>			
Management fee		2,806,601	2,087,350
Amortization of preliminary and issue expenses		152,129	141,263
Trustee fee		221,955	-
Annual fee		279,780	439,304
Custodian fee		206,266	154,152
CDBL & BO charges		22,973	26,068
Brokerage fee		208,613	72,427
Bank charges , commission and excise duty		4,593	3,200
Add & Publicity expenses		126,300	115,500
Bidding Fees		3,000	8,000
Other operating expenses		-	12,500
<b>Total Expenses</b>		<b>4,032,210</b>	<b>3,059,763</b>
<b>Net profit before provision for the period</b>		<b>16,621,414</b>	<b>5,213,817</b>
Write back/(Made) during the period		2,158,856	
<b>Net profit after provision for the period</b>		<b>18,780,270</b>	<b>5,213,817</b>
<b>Other Comprehensive Income</b>			
Investment Diminution Reserve	15	88,419,415	-
<b>Total Comprehensive Income for the period</b>		<b>107,199,685</b>	<b>5,213,817</b>
<b>EPU after Considering Provision</b>	16	<b>0.37</b>	<b>0.10</b>

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**CAPM BDBL Mutual Fund 01**  
**Statement of Changes in Shareholders Equity**  
for the period from July 01, 2021 to September 30, 2021

Amount in Taka


Particulars	Unit Capital	Investment Diminution Reserve	Retained Earnings	Total Equity
Opening Balance 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
<b>Balance as at 30 September 2021</b>	<b>501,310,000</b>	<b>88,419,415</b>	<b>44,180,510</b>	<b>633,909,925</b>

Balance as at 01 July 2020	501,310,000	(50,312,712)	(30,408,392)	420,588,896
Net profit for the period	-	-	5,213,817	5,213,817
Dividend paid	-	-	-	-
Investment diminution reserve	-	65,575,558	-	65,575,558
<b>Balance as at 30 September 2020</b>	<b>501,310,000</b>	<b>15,262,846</b>	<b>(25,194,575)</b>	<b>491,378,271</b>

  
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**Asset Manager**

  
**Member**  
**Trustee**


**CAPM BDBL Mutual Fund 01**

**Statement of Cash Flows**

for the period from July 01, 2021 to September 30, 2021


**PARTICULERS**

	<b>Amount in Taka</b>	
	<b>01.07.21 to 30.09.21</b>	<b>01.07.20 to 30.09.20</b>
<b>A. Cash flows from operating activities</b>		
Interest income realized	412,500	475,000
Dividend income received	4,420,650	3,223,415
Gain on sale of investment	12,509,134	1,349,547
Advance & Prepayment	(443,910)	-
Payment made for expenses	(5,305,966)	(4,496,239)
<b>Net cash flows from operating activities</b>	<b>11,592,408</b>	<b>551,722</b>
<b>B. Cash flows from investing activities</b>		
Acquisition of shares from secondary market	(44,747,076)	(53,910,008)
Investment in IPO Application	(39,000,000)	(11,200,000)
Investment Returned from IPO	21,423,350	1,736,410
Proceeds from sale of shares in secondary market	85,239,954	33,987,227
<b>Net cash used in investing activities</b>	<b>22,916,228</b>	<b>(29,386,371)</b>
<b>C. Cash flows from financing activities</b>		
Dividend paid	-	-
<b>Net cash used in financing activities</b>	<b>-</b>	<b>-</b>
<b>Net cash flows (A+B+C)</b>	<b>34,508,636</b>	<b>(28,834,649)</b>
Cash and cash equivalents at the beginning of the period	127,939,157	132,125,686
<b>Cash and cash equivalents at the end of the period</b>	<b>162,447,793</b>	<b>103,291,037</b>
Net operating cash flows	11,592,408	551,722
Number of outstanding units	50,131,000	50,131,000
<b>Net operating cash flows per unit</b>	<b>0.23</b>	<b>0.01</b>

  
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**Asset Manager**

  
**Compliance Officer**  
**Asset Manager**

  
**Chairman**  
**Trustee**

  
**Member**  
**Trustee**

**CAPM BDBL Mutual Fund 01**

**Notes to the Financial Statements**

as at 30 September 2021

No.	Particulars	Amount in Taka	
		30.09.21	30.06.21
<b>1</b>	<b>Preliminary and Issue Expenses</b>		
	Opening balance	3,107,781	3,672,832
	Less: Amortization during the period	152,129	565,051
		<u>2,955,652</u>	<u>3,107,781</u>
<b>2</b>	<b>Investments (Annexure-A)</b>		
	Investment in marketable securities - at market price	513,972,897	454,478,389
		<u>513,972,897</u>	<u>454,478,389</u>
<b>3</b>	<b>Advance and Prepayments</b>		
	Advance	Note: 3.1 12,497,380	8,994,980
	Prepayments	Note: 3.2 845,977	903,802
		<u>13,343,357</u>	<u>9,898,782</u>
<b>3.1</b>	<b>Advance</b>		
	Advance for IPO share application	11,000,000	7,497,600
	Advance Payment to CDBL	1,497,380	1,497,380
		<u>12,497,380</u>	<u>8,994,980</u>
<b>3.2</b>	<b>Prepayments</b>		
	Trustee fee	221,955	-
	Annual fee to BSEC	361,218	487,575
	Annual fee to DSE	117,753	181,105
	Annual fee to CSE	117,753	181,105
	Annual fee to CDBL	27,299	54,016
		<u>845,977</u>	<u>903,802</u>
<b>4</b>	<b>Accounts Receivable</b>		
	<b>Receivable from Brokerage House</b>	<u>6,557,355</u>	-
	<b>Interest/Profit Receivable</b>		
	SND/MSND	973,617	-
	FDR	1,494,479	586,417
		<u>2,468,096</u>	<u>586,417</u>
	<b>Cash Dividend Receivable</b>		
	AMANFEED	-	248,560
	BERGERPBL	225,000	-
	EXIMBANK	-	225,000
	MARICO	-	464,000
	RINGSHINE	5,173	5,173
	WALTONHIL	250,000	-
		<u>480,173</u>	<u>937,560</u>
		<u>9,505,624</u>	<u>1,523,977</u>

## CAPM BDBL Mutual Fund 01

### Notes to the Financial Statements

as at 30 September 2021

No. Particulars	Amount in Taka	
	30.09.21	30.06.21
<b>5 Cash and Cash Equivalent</b>		
Cash in Hand	-	-
Cash at Bank-SND account <span style="float: right;">Note: 5.1</span>	107,447,793	72,939,157
Short term deposit (FDR) with:		
CVC Finance Limited	50,000,000	50,000,000
Union Bank Limited	5,000,000	5,000,000
	<b>162,447,793</b>	<b>127,939,157</b>
<b>5.1 Cash at Bank-SND account with:</b>		
Trust Bank Ltd.	300,742	301,030
Union Bank Ltd.	107,147,051	72,638,127
	<b>107,447,793</b>	<b>72,939,157</b>
<b>6 Accounts Payable</b>		
Management fee	2,806,601	4,564,097
Custodian fee	206,266	356,391
Audit fee	-	20,000
Dividend Payable	65,302,532	132,232
	<b>68,315,399</b>	<b>5,072,720</b>
<b>7 Unit Capital</b>	<b>501,310,000</b>	<b>501,310,000</b>
<b>8 Investment Diminution reserve</b>		
Investment in marketable securities-at market	513,972,897	454,478,389
Investment in marketable securities-at cost	425,553,482	456,637,245
<b>Total Unrealize Gain/(Loss)</b>	<b>88,419,415</b>	<b>(2,158,856)</b>
Less: Previous year unrealized loss	(2,158,856)	(75,469,068)
	<b>90,578,271</b>	<b>73,310,212</b>
Less: Provision for unrealized Gain/(Loss) on Marketable securities write back/(made) during the period	2,158,856	73,310,212
<b>Investment Diminution reserve</b>	<b>88,419,415</b>	<b>-</b>
<b>9 Retained Earnings</b>		
Opening Balance	90,570,540	(30,408,392)
Add: Net Profit during the period	18,780,270	120,978,932
	109,350,810	90,570,540
Less: Dividend Paid during the period	65,170,300	-
	<b>44,180,510</b>	<b>90,570,540</b>
<b>10 Net Asset Value (NAV) Per Unit at Cost</b>		
Total net asset value at cost price	545,490,509	594,039,396
Number of units	50,131,000	50,131,000
NAV per unit at cost	<b>10.88</b>	<b>11.85</b>
<b>11 Net Asset Value (NAV) Per Unit at Market Price</b>		
Net asset value at market price	633,909,925	591,880,540
Number of units	50,131,000	50,131,000
NAV per unit at market price	<b>12.65</b>	<b>11.81</b>

**CAPM BDBL Mutual Fund 01**

**Notes to the Financial Statements**

for the period from July 01, 2021 to September 30, 2021

No. Particulars	Amount in Taka	
	01.07.21 to 30.09.21	01.07.20 to 30.09.20
<b>11 Interest Income</b>		
Interest income from SND/MSND account	973,617	581,928
Interest income from FDR/MTDR	1,320,562	1,948,769
	<b>2,294,179</b>	<b>2,530,697</b>
<b>12 Net Gain on Sale of Marketable Securities</b>		
Adn Telecom Limited	7,182	-
Bangladesh Submarine Cable Company Limited	1,892,221	543,569
Baraka Patenga Power Limited	3,397,350	-
Beximco Pharmaceuticals Ltd	1,702,286	-
Coppertech Industries Limited	-	72,612
Doreen Power Generations And Systems Limited	(1,425,445)	-
Evince Textiles Limited	1,947,729	-
Export Import Bank Of Bd Ltd	562,140	-
Express Insurance Limited	-	1,880,872
Genex Infosys Limited	3,966,799	-
Index Agro Industries Ltd.	582,660	-
Mjl Bangladesh Limited	(666,443)	-
Mutual Trust Bank Limited	(64,792)	-
Orion Infusion Ltd.	-	1,442,204
Sea Pearl Beach Resort & Spa Limited	(505,095)	-
Shahjibazar Power Co. Limited	-	20,827
Singer Bangladesh Limited	459,786	-
SK Trims & Industries Limited	-	328,940
Sonali Life Insurance Company Ltd.	1,266,048	-
South Bangla Agriculture & Commerce Bank Limited	1,278,930	-
Square Pharmaceuticals Ltd.	-	(3,518,897)
Walton Hi-Tech Industries Ltd.	-	958,856
	<b>14,401,355</b>	<b>1,728,983</b>
<b>13 Dividend Income</b>		
AAMLUF	450,000	81,000
Berger Paints Bangladesh Ltd.	225,000	-
CWTEGDFGF	487,500	-
Grameenphone Limited	1,128,488	1,173,627
ICB Agrani	953,103	680,788
Marico Bangladesh Limited	464,000	772,800
Mutual Trust Bank Ltd.	-	13,500
The City Bank Limited	-	1,292,186
Walton Hi-Tech Industries Ltd.	250,000	-
<b>Total Dividend Income Current Period</b>	<b>3,958,090</b>	<b>4,013,900</b>



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

for the period from July 01, 2021 to September 30, 2021

No.	Particulars	Amount in Taka	
		01.07.21 to 30.09.21	01.07.20 to 30.09.20
<b>15</b>	<b>Earnings Per Unit</b>		
	Net profit for the period (A)	18,780,270	5,213,817
	Number of units (B)	50,131,000	50,131,000
	Earnings per unit (A÷B)	<u>0.37</u>	<u>0.10</u>

**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 September 30, 2021

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	% Change (in terms of cost)	% of Total Investments
<b>A. Shares of Listed Companies (Script wise)</b>							
1	Bank	904,529	27,572,016	25,824,303	1,747,713	-6.34%	4.60%
2	Cement	69,455	8,272,783	11,151,000	2,878,218	34.79%	1.38%
3	Engineering	29,124	1,712,998	1,718,316	5,318	0.31%	0.29%
4	Engineering	50,000	5,561,100	5,552,500	8,600	-0.15%	0.93%
5	Engineering	229,863	21,733,738	13,136,670	8,597,068	-39.56%	3.63%
6	Engineering	807,225	48,690,933	51,016,620	2,325,687	4.78%	8.13%
7	Engineering	12,000	15,181,244	15,332,400	151,156	1.00%	2.53%
8	Engineering	13,553	968,100	857,905	110,195	-11.38%	0.16%
9	Food & Allied	21,389	15,226,524	12,681,538	2,544,985	-16.71%	2.54%
10	Fuel & Power	150,000	7,725,420	7,665,000	60,420	-0.78%	1.29%
11	Fuel & Power	250,000	12,732,316	21,337,500	8,605,184	67.59%	2.13%
12	Fuel & Power	19,428	1,629,875	1,972,913	343,039	21.05%	0.27%
13	IT Sector	500,000	12,750,450	12,750,000	450	0.00%	2.13%
14	IT Sector	140,000	11,164,284	17,248,000	6,083,716	54.49%	1.86%
15	Miscellaneous	27,244	272,440	326,928	54,488	20.00%	0.05%
16	Miscellaneous	13,325	133,250	159,900	26,650	20.00%	0.02%
17	Miscellaneous	6,000	10,320,475	10,855,200	534,725	5.18%	1.72%
18	Miscellaneous	67,500	5,541,110	4,060,125	1,480,985	-26.73%	0.93%
19	Miscellaneous	35,000	2,625,000	4,172,000	1,547,000	58.93%	0.44%
20	Paper & Printing	168,048	13,443,840	8,738,496	4,705,344	-35.00%	2.24%
21	Pharmaceuticals & Chemicals	23,200	40,448,736	54,214,920	13,766,184	34.03%	6.75%
22	Pharmaceuticals & Chemicals	30,000	5,454,888	7,192,500	1,737,612	31.85%	0.91%
23	Pharmaceuticals & Chemicals	459,260	43,518,713	96,972,749	53,454,036	122.83%	7.27%
24	Pharmaceuticals & Chemicals	16,001	11,001,960	22,921,433	11,919,473	108.34%	1.84%
25	Pharmaceuticals & Chemicals	57,425	15,751,311	15,602,373	148,939	-0.95%	2.63%
26	Telecommunication	70,000	12,836,679	15,298,500	2,461,821	19.18%	2.14%
27	Telecommunication	90,279	34,337,085	34,337,618	533	0.00%	5.73%
28	Telecommunication	100,000	4,754,490	4,125,000	629,490	-13.24%	0.79%
29	Textile	108,355	4,875,975	4,545,492	330,483	-6.78%	0.81%
30	Textile	517	-	6,902	6,902	0.00%	0.00%
	<b>Sub-Total</b>		<b>396,237,732</b>	<b>481,774,801</b>	<b>85,537,069</b>		<b>66.15%</b>
<b>B. Listed Mutual Funds/CIS (Script wise)</b>							
1	ICBAGRANI	1,361,575.00	13,615,750	12,186,096	1,429,654	-10.50%	2.27%
	<b>Sub-Total</b>		<b>13,615,750</b>	<b>12,186,096</b>	<b>1,429,654</b>		<b>-10.50%</b>
<b>C. Listed Bond/Debtenture/Isamic Securities (Script wise)</b>							
	<b>Sub-Total</b>		-	-	-		
<b>D. Other Listed Securities (Script wise), If any (IPO Investment)</b>							
1	MOSTFAMTEL	1,100,000	11,000,000	11,000,000	-	0.00%	1.84%
	<b>Sub-Total</b>		<b>11,000,000</b>	<b>11,000,000</b>			<b>1.84%</b>
	<b>Grand Total of Capital Market Securities (Listed)</b>		<b>420,853,482</b>	<b>504,960,897</b>	<b>84,107,415</b>		<b>70.26%</b>

III. 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 Investment	% Change (interms of cost)	% of Total Investments
<b>A. Open-End Mutual Funds (Script wise)*</b>							
1	HFMAL Unit Fund	640,000	6,400,000	7,609,600	1,209,600.00	18.90%	1.07%
2	CANDILESTONE FUND	500,000	5,000,000	5,145,000	145,000.00	2.90%	0.83%
3	AAML Unit Fund	180,000	1,800,000	3,227,400	1,427,400.00	79.30%	0.30%
	CWTFBFG	250,000	2,500,000	4,030,000	1,530,000.00	61.20%	0.42%
	<b>Sub-Total</b>		<b>15,700,000</b>	<b>20,012,000</b>	<b>4,312,000</b>		<b>2.62%</b>
<b>B. Pre-IPO Placement Shares, If any</b>							
<b>Sub-Total</b>							
<b>C. Non-Listed Bond/Debtenture/Islamic Securities (Script wise)</b>							
<b>Sub-Total</b>							
<b>Grand Total of Capital Market Securities (Non-Listed)</b>							
			<b>15,700,000</b>	<b>20,012,000</b>	<b>4,312,000</b>		<b>2.62%</b>

\*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 Market:

A. Money Market Investments (Script wise)		Types (G.Sec/Others)	No of Instrument	Cost Value	Market Value /Fair Value	Appreciation (or Diminution) in the Market Value /Fair Value of Investments
<b>B. Term Deposit/Investment:</b>						
No and Date	Bank/Non-Bank Name	Rate of Interest/Profit	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	27-May-22		
3	CVC Finance Ltd.	9.00%	20,000,000	3-Jun-22		
4	CVC Finance Ltd.	9.00%	5,000,000	23-Sep-22		
5	Union Bank Ltd, Banani	12.00%	5,000,000	12-Dec-21		
<b>Sub-Total</b>			<b>55,000,000</b>			
<b>C. Cash at Bank:</b>						
A/C No.	Bank Name	Nature of Account	Available Balance			
0016-0210015519	Trust Bank Ltd.	CD	301,030.16	N/A		
0291-210000332	Union Bank Ltd.	SND	107,146,762.73			
<b>Sub-Total</b>			<b>107,447,792.89</b>	N/A		
<b>Sub-Total</b>						
<b>Total Cash and Cash Equivalents and Investments in Securities not related to Capital Market:</b>			<b>162,447,792.89</b>			
<b>Total Investment=(I+II+III)</b>				<b>599,003,274.91</b>	<b>687,420,690.04</b>	<b>88,419,415.13</b>

[Figure in Bangladeshi Taka]

Arifan Prasad

Chief Financial Officer/ Accounts

sd/-  
Chief Executive Officer & Managing Director