

Financial Statements (Unaudited)
of
CAPM BDBL Mutual Fund 01
For the period from 01 July 2023 to 30 September 2023

CAPM BDBL Mutual Fund 01

Statement of Financial Position

as at 30 September 2023

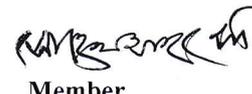
PARTICULARS	NOTES	Amount in Taka	
		30.09.23	30.06.23
ASSETS			
Non-Current Assets			
Preliminary and issue expenses	6	1,827,103	1,971,470
		<u>1,827,103</u>	<u>1,971,470</u>
Current Assets			
Investments	7	468,986,412	469,067,237
Advance and prepayments	8	2,338,801	2,465,155
Accounts Receivables	9	3,362,727	3,030,110
Cash and cash equivalents	10	76,677,223	108,444,140
		<u>551,365,163</u>	<u>583,006,643</u>
TOTAL ASSETS (A)		<u>553,192,266</u>	<u>584,978,113</u>
LIABILITIES			
Accounts Payables	11	4,547,807	6,491,234
TOTAL LIABILITIES (B)		<u>4,547,807</u>	<u>6,491,234</u>
NET ASSETS (A-B)		<u>548,644,459</u>	<u>578,486,879</u>
OWNERS' EQUITY			
Unit Capital	12	501,310,000	501,310,000
Unrealised Capital Gain	13	28,876,861	28,811,084
Retained earnings	14	18,457,599	48,365,796
		<u>548,644,459</u>	<u>578,486,879</u>
Net Asset Value (NAV) per unit:			
At cost	15	10.37	10.96
At market price	16	10.94	11.54

These financial statements should be read in conjunction with annexed notes


MD & CEO
Asset Manager


Compliance Officer
Asset Manager


Chairman
Trustee


Member
Trustee

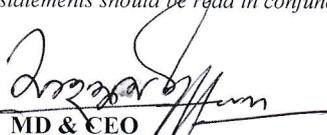
Date: 30 October 2023

Place: Dhaka

CAPM BDBL Mutual Fund 01
Statement of Profit or Loss and Other Comprehensive Income
For the period from July 01, 2023 to September 30, 2023

PARTICULARS	NOTES	Amount in Taka	
		01.07.23 to 30.09.23	01.07.22 to 30.09.22
INCOME			
Interest income	17	1,253,823	1,852,403
Coupon Income from Bond	18	326,961	-
Net gain on sale of marketable securities	19	572,798	2,440,336
Dividend income	20	1,491,277	1,799,292
Total		3,644,859	6,092,031
EXPENSES			
Management fee		2,480,097	2,568,609
Amortization of preliminary and issue expenses		144,367	141,263
Trustee fee		216,936	239,002
Annual fee		278,739	279,433
Custodian fee		179,074	182,507
CDBL & BO charges		18,173	21,663
Bank charges, commission and excise duty		22,300	8,353
Advertisement & Publicity expenses		134,770	115,400
Bidding Fees		-	11,000
Other operating expenses		-	-
Total Expenses		3,474,456	3,567,230
Net profit before provision for the period		170,403	2,524,802
Provision Write back/(Made) during the period	13	-	-
Net profit after provision for the period		170,403	2,524,802
Other Comprehensive Income			
Unrealized Gain (decreased)/increased during the period	13	65,777	28,235,648
Total Comprehensive Income for the period		236,179	30,760,449
EPU after Considering Provision	21	0.003	0.05

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 October 2023
Place: Dhaka

CAPM BDBL Mutual Fund 01
Statement of Changes in Unitholders Equity
For the period from July 01, 2023 to September 30, 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	-	-	170,403	170,403
Dividend Paid	-	-	(30,078,600)	(30,078,600)
Unrealized Gain increased during the period	-	65,777	-	65,777
Balance as at 30 September 2023	501,310,000	28,876,861	18,457,600	548,644,460

Statement of Changes in Unitholders Equity
For the period from July 01, 2022 to September 30, 2022

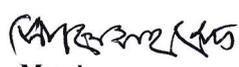
Particulars	Amount in Taka			
	Unit Capital	Unrealised capital gain	Retained Earnings	Total Equity
Balance as at 01 July 2022	501,310,000	74,150,535	61,877,773	637,338,308
Net profit for the period	-	-	2,524,802	2,524,802
Dividend paid	-	-	(40,104,800)	(40,104,800)
Unrealized Gain increased during the period	-	28,235,648	-	28,235,648
Balance as at 30 September 2022	501,310,000	102,386,183	24,297,775	627,993,957

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 September 30, 2023

PARTICULARS	Amount in Taka	
	01.07.23 to 30.09.23	01.07.22 to 30.09.22
A. Cash flows from operating activities		
Interest income realized	1,157,650	225,000
Dividend income received	1,581,794	4,884,091
Coupon Income from Bond	-	-
Gain on sale of investment	-	(282,269)
Advance & Prepayment	(369,321)	(478,004)
Payment made for expenses	(5,498,198)	(5,324,513)
Net cash flows from operating activities	(3,128,075)	(975,694)
B. Cash flows from investing activities		
Acquisition of shares from secondary market	(526,751)	(27,402,475)
Investment in IPO Application	-	(30,825,000)
Investment Returned from IPO	-	24,143,810
Proceeds from sale of shares in secondary market	1,246,152	86,187,584
Net cash used in investing activities	719,400	52,103,919
C. Cash flows from financing activities		
Dividend paid	(29,358,242)	(39,943,082)
Net cash used in financing activities	(29,358,242)	(39,943,082)
Net cash flows (A+B+C)	(31,766,917)	11,185,143
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	76,677,223	130,342,680
Net operating cash flows	(3,128,075)	(975,694)
Number of outstanding units	50,131,000	50,131,000
Net operating cash flows per unit	(0.06)	(0.02)


MD & CEO
 Asset Manager


Compliance Officer
 Asset Manager


Chairman
 Trustee


Member
 Trustee

Calculation of Cash flows

Payment made for expenses:

Management Fee	4,951,572
Add & Publicity Expense	134,770
Bank Charge , Commission & Excise Duty	22,300
Bidding Fee	
Other Expenses	
Audit Fee	
CDBL Charge	18,173
Custodian Fee	371,384
	<u>(5,498,198)</u>

CAPM BDBL Mutual Fund 01
Notes to the Financial Statements
as at 30 September 2023

Notes No.	PARTICULARS	Amount in Taka	
		30.09.23	30.06.23
6	Preliminary and Issue Expenses		
	Opening balance	1,971,470	2,531,864
	Less: Amortization during the period	144,367	560,394
		1,827,103	1,971,470
7	Investments (Annexure-A)		
	Investment in marketable securities - at market price	468,986,412	469,067,237
		468,986,412	469,067,237
8	Advance and Prepayments		
	Advance Note: 8.1	1,497,380	1,497,380
	Prepayments Note: 8.2	841,420	967,775
		2,338,801	2,465,155
8.1	Advance		
	Advance for IPO share application	-	-
	Advance Payment to CDBL	1,497,380	1,497,380
		1,497,380	1,497,380
8.2	Prepayments		
	Trustee fee	216,933	64,544
	Annual fee to BSEC	361,601	487,613
	Annual fee to DSE	117,794	180,800
	Annual fee to CSE	117,794	180,800
	Annual fee to CDBL	27,299	54,016
		841,420	967,775
9	Accounts Receivable		
	Receivable from Brokerage House		
	Interest/Profit Receivable		
	SND/MSND	692,107	16,426
	FDR	803,279	225,137
		1,495,386	241,563
	Cash Dividend Receivable		
	BANGLADESH SUBMARINE CABLE COMPANY LIMITED	418,465	-
	MARICO BANGLADESH	887,400	887,400
	MIDLAND BANK LIMITED	-	19,550
	PEOPLES INSURANCE COMPANY LIMITED	-	222,783
	PRIME INSURANCE COMPANY LTD	385,806	-
	RINGSHINE	5,173	5,173
	THE CITY BANK LIMITED	-	652,456
		1,696,844	1,787,362
	Bond receivable		
	Govt. Coupon	170,489	340,728
	BEXGSUKUK	8	660,458
		170,497	1,001,185
		3,362,727	3,030,110

Notes No.	PARTICULARS	Amount in Taka	
		30.09.23	30.06.23
10	Cash and Cash Equivalent		
	Cash in Hand	-	-
	Cash at Bank-SND account with CVC Finance Limited	51,677,223	83,444,140
		25,000,000	25,000,000
		76,677,223	108,444,140
10.1	Cash at Bank-SND account with:		
	Trust Bank Ltd.	1,983,690	1,242,222
	City Bank Ltd.	11,444,560	11,046,725
	Union Bank Ltd.	38,248,973	71,155,193
		51,677,223	83,444,140
11	Accounts Payable		
	Management fee	2,480,097	4,951,572
	Custodian fee	180,862	373,172
	Audit fee	40,000	40,000
	Unclaimed Dividend Accounts (note 11.1)	1,846,848	1,126,490
		4,547,807	6,491,234
11.1	Unclaimed Account		
	Year 2020-21	810,733	810,733
	Year 2021-22	315,758	315,758
	Year 2022-23	720,358	-
		1,846,848	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	468,986,412	469,067,237
	Investment in marketable securities - at cost	440,109,551	440,256,154
	Closing Unrealized Gain/(Loss)	28,876,861	28,811,084
	Less: Previous year's unrealized Gain/ (Loss)	28,811,084	74,150,535
	Unrealized Gain/(Loss) for the year	65,777	(45,339,451)
	Less: Provision for Unrealized Gain/(Loss) on Marketable Securities Write Back/(Made) during the period	-	-
		65,777	(45,339,451)
14	Retained Earnings		
	Opening Balance	48,365,796	61,877,773
	Add: Net Profit during the period	170,403	26,592,823
		48,536,199	88,470,596
	Less: Dividend Paid during the period	30,078,600	40,104,800
		18,457,599	48,365,796
15	Net Asset Value (NAV) Per Unit at Cost		
	Total net asset value at cost price	519,767,597	549,675,794
	Number of units	50,131,000	50,131,000
	NAV per unit at cost	10.37	10.96
16	Net Asset Value (NAV) Per Unit at Market Price		
	Net asset value at market price	548,644,458	578,486,877
	Number of units	50,131,000	50,131,000
	NAV per unit at market price	10.94	11.54

CAPM BDBL Mutual Fund 01

Notes to the Financial Statements

For the period from July 01, 2023 to September 30, 2023

No.	PARTICULARS	Amount in Taka	
		01.07.23 to 30.09.23	01.07.22 to 30.09.22
17	Interest Income		
	Interest income from SND/MSND account	675,681	1,145,444
	Interest income from FDR/MTDR	578,142	706,959
		<u>1,253,823</u>	<u>1,852,403</u>
18	Coupon Income from Bond		
	Coupon Income	326,961	-
		<u>326,961</u>	<u>-</u>
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.	-	545,862
	BD PAINTS LIMITED	-	445,170
	CANDLESTONE RUPALI BANK GROWTH FUND	-	50,000
	CITY BANK	-	(5,369,287)
	DOREEN POWER GENERATIONS AND SYSTEMS LIMITED	-	886,064
	ICB AMCL FIRST AGRANI BANK MUTUAL FUND	-	(983,905)
	INDEX AGRO INDUSTRIES LTD.	-	5,837,463
	MARICO BANGLADESH LIMITED	245,446	-
	MEGHNA INSURANCE COMPANY LIMITED	-	362,675
	MIDLAND BANK LIMITED	20,200	-
	MK FOOTWEAR PLC	309,649	-
	NATIONAL TEA COMPANY LIMITED	-	131,976
		<u>575,295</u>	<u>2,618,154</u>
	Less: Brokerage fee	(2,497)	(177,818)
		<u>572,798</u>	<u>2,440,336</u>
20	Dividend Income		
	AAMLUF	90,000	324,000
	BANGLADESH STEEL RE-ROLLING MILLS LIMITED	418,465	-
	CWT EMERGING BANGLADESH FIRST GROWTH FUND	175,000	497,500
	EBLAMLIST	303,397	-
	MARICO BANGLADESH LTD.	-	522,000
	MIDLAND BANK LIMITED	3,450	-
	PRIME INSURANCE COMPANY LIMITED	385,806	368,709
	THE CITY BANK LIMITED	115,159	(212,917)
	WALTON HI-TECH INDUSTRIES LTD.	-	300,000
	Total Dividend Income Current Period	<u>1,491,277</u>	<u>1,799,292</u>
21	Earnings Per Unit		
	Net profit for the period (A)**	170,403	2,524,802
	Number of units (B)	50,131,000	50,131,000
	Earnings per unit (A÷B)	<u>0.003</u>	<u>0.05</u>

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 MarketValue /Fair Value of Investments	% Change (interms of cost)	% of Total Investments
A. Open-End Mutual Funds (Script wise)*							
1	HFMAL Unit Fund	640,000	6,400,000	6,208,000	(192,000.00)	-3.00%	1.24%
2	AAML Unit Fund	180,000	1,800,000	2,500,200	700,200.00	38.90%	0.35%
3	EBL AML 1st Unit Fund	485,435	4,999,981	5,014,544	14,563.05	0.29%	0.97%
4	Sandhani AML SLIC Fixed Income Fund	200,000	2,000,000	2,116,000	116,000.00	5.80%	0.39%
5	CWTEBFGF	250,000	2,500,000	3,322,500	822,500.00	32.90%	0.48%
	Sub-Total		17,699,981	19,161,244	1,461,263		3.43%
B. Pre-IPO Placement Shares, If any							
	Sub-Total		-	-	-		
C. Non-Listed Bond/Debenture/Islamic Securities (Script wise)							
	Sub-Total		-	-	-		
Grand Total of Capital Market Securities (Non-Listed)			17,699,981	19,161,244	1,461,263		3.43%

*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:

[Figure in Bangladeshi Taka]

A. Money Market Investments (Script wise)			Types (G.Sec/Others)	No of Instrument	Cost Value	Market Value /Fair Value	Appreciation (or Diminution) in the MarketValue /Fair Value of Investments
B. Term Deposit/Investment:							
No and Date	Bank/Non-Bank Name	Rate of Interest/Profit	Investment Value	Maturity Date			
1	CVC Finance Ltd.	8.00%	5,000,000	19-Oct-23			
2	CVC Finance Ltd.	9.50%	20,000,000	3-Jun-24			
Sub-Total				25,000,000			
C. Cash at Bank:							
A/C No.	Bank Name	Nature of Account	Rate of Interest/Profit	Available Balance	N/A		
0016-0210015519	Trust Bank Ltd.	CD	0%	1,983,690			
0291-210000332	Union Bank Ltd.	SND	4%	38,248,973			
3103597096001	City Bank Ltd.	SND	1%	11,444,560			
Sub-Total				51,677,223			
D. Cash in Hand:						N/A	
Sub-Total							
Total Cash and Cash Equivalents and Investments in Securities not related to Capital Market:				76,677,223	-	-	
Total Investment=(I+II+III)					516,786,774	545,663,636	28,876,861


Compliance Officer/ Accounts


Chief Executive Officer & Managing Director

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, 2023

Annexure-A

[Figure in Bangladeshi Taka]

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)								
		782,946	16,551,623	16,833,339	281,716	1.70%	3.20%	
1	Bank	CITYBANK	384,125	22,488,388	17,285,625	-5,202,763	-23.14%	4.35%
2	Engineering	GPHISPAT	100,000	11,228,079	9,030,000	-2,198,079	-19.58%	2.17%
3	Engineering	BSRMLTD	241,356	21,733,738	10,619,664	-11,114,074	-51.14%	4.21%
4	Engineering	IFADAUTOS	12,000	15,181,244	12,555,000	-2,626,244	-17.30%	2.94%
5	Engineering	WALTONHIL	18,170	12,844,176	7,776,760	-5,067,416	-39.45%	2.49%
6	Food & Allied	NTC	19,353	2,928,832	2,941,656	12,824	0.44%	0.57%
7	Food & Allied	OLYMPIC	250,000	11,118,076	7,350,000	-3,768,076	-33.89%	2.15%
8	Fuel & Power	BPPL	249,617	17,171,925	9,610,255	-7,561,670	-44.04%	3.32%
9	Insurance	PEOPLESINS	385,806	32,779,361	33,237,187	457,826	1.40%	6.34%
10	Insurance	PRIMEINSUR	418,700	17,472,428	13,649,620	-3,822,808	-21.88%	3.38%
11	IT Sector	AAMRATECH	2,000	-	150,100	150,100	-	0.00%
12	IT Sector	GENEXIL	70,000	8,028,081	7,325,500	-702,581	-8.75%	1.55%
13	Miscellaneous	INDEXAGRO	18,369	1,592,592	2,124,375	531,783	33.39%	0.31%
14	Miscellaneous	BEXIMCO	200,000	26,008,437	15,920,000	-10,088,437	-38.79%	5.03%
15	Pharmaceuticals & Chemicals	ORIONPHARM	22,900	39,925,692	56,739,330	16,813,638	42.11%	7.73%
16	Pharmaceuticals & Chemicals	MARICO	94,500	18,172,573	13,792,275	-4,380,298	-24.10%	3.52%
17	Pharmaceuticals & Chemicals	BXPHARMA	483,760	62,954,593	120,214,360	57,259,767	90.95%	12.18%
18	Pharmaceuticals & Chemicals	BEACONPHAR	18,833	11,001,960	22,936,711	11,934,751	108.48%	2.13%
19	Pharmaceuticals & Chemicals	RENATA	51,512	14,113,097	14,629,408	516,311	3.66%	2.73%
20	Pharmaceuticals & Chemicals	IBNSINA	82,052	17,163,248	17,891,439	728,191	4.24%	3.32%
21	Telecommunication	BSCCL	50,000	2,377,245	1,502,500	-874,745	-36.80%	0.46%
22	Telecommunication	ROBI	517	-	5,092	5,092	-	0.00%
23	Textile	RINGSHINE	50,000	2,601,118	1,267,500	-1,333,618	-51.27%	0.50%
24	Textile	METROSPIN		385,436,505	415,387,695	29,951,190		74.58%
Sub-Total								
B. Listed Mutual Funds/ CIS (Script wise)								
		1,155,968	11,559,680	10,403,712	1,155,968	-10.00%	2.24%	
1		GLDNJMF						
Sub-Total								
C. Listed Bond/Debenture/Islamic Securities (Script wise)								
		20000	1,998,502	1,998,502	-	0.00%	0.39%	
1		2Y BGTB (BD0924131024)	100000	10,072,260	10,072,260	-	0.00%	1.95%
2		10Y BGTB (BD0925071104)	140,000	13,342,624	11,963,000	-1,379,624	-10.34%	2.58%
2		BEXGSUKUK		25,413,386	24,033,762	-1,379,624		4.92%
Sub-Total								
D. Other Listed Securities (Script wise), If any (IPO Investment)								
1								0.00%
Sub-Total								
Grand Total of Capital Market Securities (Listed)								
			422,409,571	449,825,169	27,415,598		81.74%	

