

Half Yearly Financial Statement (Un-Audited)
of
CAPM BDBL Mutual Fund 01
For the period from 01 July 2019 to 31 December 2019

CAPM BDBL Mutual Fund 01
Statement of Financial Position
as at 31 December 2019

	NOTES	Amount in Taka	
		31.12.19	30.06.19
ASSETS			
Non-Current Assets			
Preliminary and issue expenses	1	3,955,357	4,237,882
		<u>3,955,357</u>	<u>4,237,882</u>
Current Assets			
Investments	2	312,417,991	333,677,689
Advance and prepayments	3	3,658,878	9,729,323
Accounts Receivables	4	9,012,899	13,723,355
Cash and cash equivalents	5	119,038,119	162,762,674
		<u>444,127,886</u>	<u>519,893,041</u>
TOTAL ASSETS (A)		<u><u>448,083,243</u></u>	<u><u>524,130,923</u></u>
LIABILITIES			
Accounts Payables	6	9,299,001	7,717,300
TOTAL LIABILITIES (B)		<u>9,299,001</u>	<u>7,717,300</u>
NET ASSETS (A-B)		<u><u>438,784,242</u></u>	<u><u>516,413,623</u></u>
OWNERS' EQUITY			
Unit Capital	7	501,310,000	501,310,000
Investment diminution reserve		(39,983,046)	(17,281,641)
Retained earnings	8	(22,542,712)	32,385,264
		<u>438,784,243</u>	<u>516,413,623</u>
Net Asset Value (NAV) per unit:			
At cost	9	10.75	11.16
At market price	10	8.75	10.30

These financial statements should be read in conjunction with annexed notes


MD & CEO
Asset Manager


Chairman
Trustee


Member
Trustee

Dated: Dhaka
January 21, 2020




CAPM BDBL Mutual Fund 01
Statement of Profit or Loss and Other Comprehensive Income
for the period from July 01, 2019 to December 31, 2019

PARTICULERS	NOTES	Amount in Taka	
		01.07.19 to 31.12.19	01.07.18 to 31.12.18
INCOME			
Interest income	11	5,695,572	5,371,153
Net gain on sale of marketable securities	12	(1,558,232)	6,089,473
Dividend income	13	6,724,427	6,012,861
Total		10,861,766	17,473,487
EXPENSES			
Management fee		4,270,605	4,589,090
Amortization of preliminary and issue expenses		282,526	282,525
Trustee fee		376,806	388,006
Annual fee		560,485	571,322
Custodian fee		287,465	332,806
CDBL & BO account maintenance charges		101,535	94,300
Brokerage fee		509,541	495,444
Bank charges , Commission and excise duty		64,170	70,893
Add & Publicity expenses		165,000	352,690
Bidding Fees		3,000	33,000
Other Operating Expenses		51,000	56,000
Total Expenses		6,672,134	7,266,075
Net Profit		4,189,632	10,207,411
Other Comprehensive Income			
Gain/(loss) on Marketable Securities (Unrealized)	14	(34,052,108)	-
Total Comprehensive Income for the period		(29,862,476)	10,207,411
EPU after Considering Provision	15	(0.60)	0.20

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CAPM BDBL Mutual Fund 01
Statement of Profit or Loss and Other Comprehensive Income
for the period from October 01, 2019 to December 31, 2019

PARTICULERS	NOTES	Amount in Taka	
		01.10.19 to 31.12.19	01.10.18 to 31.12.18
INCOME			
Interest income		2,925,753	2,384,497
Net gain on sale of marketable securities		(7,462,363)	2,288,916
Dividend income		4,652,378	4,024,996
Total		115,768	8,698,409
EXPENSES			
Management fee		2,043,535	2,262,355
Amortization of preliminary and issue expenses		141,463	141,263
Trustee fee			193,614
Annual fee		465,884	285,661
Custodian fee		136,768	161,396
CDBL & BO account maintenance charges		39,063	41,566
Brokerage fee		103,001	243,853
Bank charges , Commission and excise duty		62,490	56,363
Add & Publicity expenses		58,200	62,600
Bidding Fees			11,000
Other Operating Expenses		38,000	43,000
Total Expenses		3,088,404	3,502,670
Net Profit		(2,972,636)	5,195,738
Other Comprehensive Income			
Gain/(loss) on Marketable Securities (Unrealized)		(27,430,975)	
Total Comprehensive Income for the period		(30,403,611)	5,195,738
EPU after Considering Provision		(0.61)	0.10

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CAPM BDBL Mutual Fund 01

Statement of Changes in Shareholders Equity
for the period from July 01, 2019 to December 31, 2019

Amount in Taka

Particulars	Unit Capital	Investment Diminution Reserve	Retained Earnings	Total Equity
Opening Balance 01 July 2019	501,310,000	(17,281,641)	32,385,264	516,413,623
Net profit for the period		-	(29,862,476)	(29,862,476)
Dividend paid		-	(25,065,500)	(25,065,500)
Investment diminution reserve		(22,701,405)	-	(22,701,405)
Balance as at 31 December 2019	501,310,000	(39,983,046)	(22,542,712)	438,784,243
Balance as at 01 July 2018	501,310,000	(21,910,037)	38,695,834	518,095,799
Net profit for the period	-	-	10,207,411	10,207,411
Dividend paid	-	-	(35,091,700)	(35,091,700)
Investment diminution reserve	-	13,986,840	-	13,986,840
Balance as at 31 December 2018	501,310,000	(7,923,196)	13,811,545	507,198,351


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CAPM BDBL Mutual Fund 01

Statement of Cash Flows

for the period from July 01, 2019 to December 31, 2019

PARTICULERS	Amount in Taka	
	01.07.19 to 31.12.19	01.07.19 to 31.12.19
A. Cash flows from operating activities		
Interest income realized	2,958,397	607,099
Dividend income received	3,959,524	3,371,241
Gain on sale of investment	(1,558,232)	6,272,637
Advance & Prepayments	(325,527)	-
Payment made for expenses	(4,979,172)	(1,178,208)
Net cash flows from operating activities	54,989	9,072,769
B. Cash flows from investing activities		
Acquisition of shares from secondary market	(286,964,161)	(212,924,013)
Investment in IPO Application	(5,077,340)	(22,575,000)
Investment Returned from IPO	1,704,150	15,165,440
Proceeds from sale of shares in secondary market	271,590,187	248,288,403
Net cash used in investing activities	(18,747,164)	27,954,830
C. Cash flows from financing activities		
Dividend paid	(25,032,380)	(35,091,700)
Net cash used in financing activities	(25,032,380)	(35,091,700)
Net cash flows (A+B+C)	(43,724,555)	1,935,899
Cash and cash equivalents at the beginning of the period	162,762,674	135,514,163
Cash and cash equivalents at the end of the period	119,038,119	137,450,062
Net operating cash flows	54,989	9,072,769
Number of outstanding units	50,131,000	50,131,000
Net operating cash flows per unit	0.00	0.18


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CAPM BDBL Mutual Fund 01

Notes to the Financial Statements

as at 31 December 2019

No. Particulars	Amount in Taka	
	31.12.19	30.06.19
1 Preliminary and issue expenses		
Opening balance	4,237,882	4,802,933
Less: Amortization during the period	282,525	565,051
	<u>3,955,357</u>	<u>4,237,882</u>
2 Investments (Annexure-A)		
Investment in marketable securities - at market price	312,417,991	333,677,689
	<u>312,417,991</u>	<u>333,677,689</u>
***** "For valuation of listed securities the average of close price of both Stock Exchanges (Dhaka Stock Exchange and Chittagong Stock Exchange) for respective securities has been taken into consideration from the current accounting year, which previously was done by considering the close price of Dhaka Stock Exchange only."		
3 Advance and Prepayments		
Advances for IPO share application	1,502,340	6,961,020
Prepayments Note: 3.1	2,156,538	2,768,303
	<u>3,658,878</u>	<u>9,729,323</u>
3.1 Prepayments		
Trustee fee	303,825	358,105
Annual fee	355,333	912,818
Advance Payment	1,497,380	1,497,380
	<u>2,156,538</u>	<u>2,768,303</u>
4 Accounts Receivable		
Receivable from Brokerage House	<u>1,621,750</u>	<u>11,834,284</u>
Interest/Profit Receivable		
SND/MSND	6,529	-
FDR	3,619,717	889,071
	<u>3,626,246</u>	<u>889,071</u>
Cash Dividend Receivable		
The ACME Laboratories Limited	140,000	-
Aman Feed Limited	310,700	-
Bashundhara Paper Mills Limited	252,072	-
Confidence Cement Ltd.	107,865	-
Coppertech Industries Limited	8,333	-
Doreen Power Generations and Systems Limited	684,930	-
Esquire Knit Composite Limited	162,533	-
Genex Infosys Limited	522	-
IFAD Autos Limited	239,964	-
MJL Bangladesh Limited	586,931	-
M.L. Dyeing Limited	70,000	-



CAPM BDBL Mutual Fund 01

Notes to the Financial Statements

as at 31 December 2019

No. Particulars

Amount in Taka

	31.12.19	30.06.19
New Line Clothings Limited	5,844	-
National Tea Company Ltd.	47,056	-
Quasem Industries Ltd.	359,246	-
Renata Ltd.	132,250	-
Runner Automobiles Limited	12,908	-
SAIF Powertec Limited	49,012	-
Silco Pharmaceuticals Limited	3,798	-
Sinobangla Industries Ltd.	127,500	-
Shahjibazar Power Co. Ltd.	189,605	-
Square Pharmaceuticals Ltd.	273,836	-
Export Import (Exim) Bank Limited	-	700,000
The City Bank Ltd.	-	300,000
	3,764,903	1,000,000
	9,012,899	13,723,355
5 Cash and Cash Equivalent		
Cash in Hand	-	-
Cash at Bank-SND account Note:05.1	49,038,119	102,762,674
Short term deposit (FDR) with:		-
CAPM Venture Capital & Finance Limited.	55,000,000	60,000,000
United Finance Limited	10,000,000	-
Union Bank Limited	5,000,000	-
	119,038,119	162,762,674
5.1 Cash at Bank-SND account with:		
NRB Bank	149,763	10,842,304
Trust Bank Ltd.	312,188	264,164
Union Bank Ltd.	48,576,168	91,656,206
	49,038,119	102,762,674
6 Accounts Payable		
Payable to brokerage house	4,608,198	2,945,880
Management fee	4,270,605	4,574,468
Custodian fee	287,465	-
Payable of IPO Share Application	-	77,340
Audit fee	-	20,000
Unclaimed Dividend	132,732	99,612
	9,299,001	7,717,300
7 Unit Capital	501,310,000	501,310,000



CAPM BDBL Mutual Fund 01

Notes to the Financial Statements

as at 31 December 2019

No. Particulars	Amount in Taka	
	31.12.19	30.06.19
8 Retained earnings		
Opening Balance	32,385,264	38,695,835
Add: Net Profit during the period	(29,862,476)	28,781,130
	2,522,788	67,476,964
Less: Dividend Paid during the period	25,065,500	35,091,700
	<u>(22,542,712)</u>	<u>32,385,264</u>
9 Net Asset Value (NAV) per unit at cost		
Total net asset value at cost price	538,741,857	559,617,725
Number of units	50,131,000	50,131,000
NAV per unit at cost	<u>10.75</u>	<u>11.16</u>
10 Net Asset Value (NAV) per unit at market price		
Net asset value at market price	438,784,243	516,413,623
Number of units	50,131,000	50,131,000
NAV per unit at market price	<u>8.75</u>	<u>10.30</u>



CAPM BDBL Mutual Fund 01

Notes to the Financial Statements

for the period from July 01, 2019 to October 31, 2019

No. Particulars	Amount in Taka	
	01.07.19 to 31.12.19	01.07.18 to 31.12.18
11 Interest income		
Interest income from SND/MSND account	1,814,926	1,446,853
Interest income from FDR/MTDR	3,880,646	3,924,300
	5,695,572	5,371,153
12 Net gain on sale of marketable securities		
AAML	(118,400)	-
ACFL	-	2,877,497
ADVENT	-	402,508
AMANFEED	(20,608)	-
BBS	-	(871,671)
BEACONPHAR	1,251,904	-
BERGERPBL	-	640,463
BPML	-	3,251,500
BXPHARMA	-	(194,877)
CITYBANK	-	(9,107,619)
CONFIDCEM	-	4,543,048
COPPERTECH	320,602	-
DOREENPWR	-	19,963
FEKDIL	-	302,700
GENEXIL	288,000	-
GHAIL	-	438,815
GLAXOSMITH	951,055	-
GP	(4,611,787)	-
GRAMEENS2	-	(1,615,909)
HFAML	(529,003)	(319,200)
IBP	-	738,135
ICBAGRANI1	(94,573)	-
IFADAUTOS	-	748,781
INTRACO	-	544,999
KTL	-	392,483
MARICO	373,189	-
MLDYEING	(1,130,500)	225,884
NEWLINE	50,648	-
OLYMPIC	1,852	(5,273,720)
PRIMEBANK	-	3,839,824
PTL	-	632,540
QUEENSOUTH	96,744	-
RECKITT BEN	-	2,566,254
RSRMSTEEL	(8,402)	-



CAPM BDBL Mutual Fund 01

Notes to the Financial Statements

for the period from July 01, 2019 to October 31, 2019

No. Particulars	Amount in Taka	
	01.07.19 to 31.12.19	01.07.18 to 31.12.18
RINGSHINE	169,960	-
SEAPEARL	220,690	-
SILCOPHL	174,671	-
SILVAPHL	-	450,223
SINGERBD	3,115,232	711,052
SINOBANGLA	(74,280)	-
SPCL	-	2,203,434
SQURPHARMA	(2,322,438)	-
SSSTEEL	337,212	-
SUMITPOWER	-	103,782
VFSTDL	-	843,744
ZAHEENSPIN	-	(3,005,162)
	(1,558,232)	6,089,473

13 Dividend income

ACFL	-	35,414
ACMELAB	140,000	-
AMANFEED	310,700	35,590
BATASHOE	-	338,808
BBSCABLES	-	75,000
BPML	252,072	-
BPML	-	336,096
BXPHARMA	-	126,678
CITYBANK	-	3
CONFIDCEM	107,865	206,730
COPPERTECH	8,333	-
DOREENPWR	684,930	-
ESQUIRENIT	162,533	-
ETL	200,000	-
GENEXIL	522	-
GP	891,261	887,863
GRAMENS2	-	1,158,376
IBNSINA	172,275	-
ICB AGRANI	680,788	1,100,000
IFADAUTOS	239,964	132,000
INTRACO	-	6,580
MARICO	1,015,200	-
MJLBD	586,931	225,000



CAPM BDBL Mutual Fund 01

Notes to the Financial Statements

for the period from July 01, 2019 to October 31, 2019

No. Particulars	Amount in Taka	
	01.07.19 to 31.12.19	01.07.18 to 31.12.18
MLDYEING	70,000	-
NEWLINE	5,844	-
NTC	47,056	47,056
OLYMPIC	-	565,934
QUASEMIND	359,246	-
QUEENSOUTH	-	4,790
RENATA	132,250	109,250
RUNNERAUTO	12,908	-
SAIFPOWER	49,012	56,728
SILCOPHL	3,798	-
SINOBANGLA	127,500	-
SPCL	189,605	-
SQURPHARMA	273,836	222,466
UNIQUEHRL	-	330,000
VFSTDL	-	12,502
Total Dividend Income current period	6,724,427	6,012,861
14 Provision for Unrealized Gain/Loss during the period		
Investment in Marketable Securities-at market value	312,417,991	353,431,977
Investment in Marketable Securities-at Cost	412,375,605	383,265,211
Total Unrealized Loss (Required Prvision)	(99,957,614)	(29,833,233)
Provision for Unrealized Loss @60%	(59,974,569)	-
Less: Provision made last year	(25,922,461)	(21,910,037)
	(34,052,108)	(7,923,196)
15 Earnings per unit		
Net profit for the period (A)**	(29,862,476)	10,207,411
Number of units (B)	50,131,000	50,131,000
Earnings per unit (A÷B)	(0.60)	0.20

