



# CAPM BDBL Mutual Fund 01



Registered Address: Rupsha Tower, Flat - C4, Plot - 07, Road - 17, Banani C/A, Dhaka-1213, Phone: 022222-91611,82269

## Third Quarter Financial Statement (Unaudited)

Statement of Financial Position as at 31 March 2024		
	Taka 31-Mar-24	Taka 30-Jun-23
<b>ASSETS</b>		
Non-Current Assets		
Preliminary and issue expenses	1,543,025	1,971,470
	<u>1,543,025</u>	<u>1,971,470</u>
<b>Current Assets</b>		
Investments	364,072,230	469,067,237
Advance and prepayments	2,381,241	2,465,155
Accounts Receivables	3,201,903	3,030,110
Cash and cash equivalents	111,454,182	108,444,140
	<u>481,109,557</u>	<u>583,006,643</u>
<b>TOTAL ASSETS (A)</b>	<u>482,652,583</u>	<u>584,978,113</u>
<b>LIABILITIES</b>		
Accounts Payables	3,572,149	6,491,234
	<u>3,572,149</u>	<u>6,491,234</u>
<b>TOTAL LIABILITIES (B)</b>	<u>3,572,149</u>	<u>6,491,234</u>
<b>NET ASSETS (A-B)</b>	<u>479,080,434</u>	<u>578,486,879</u>
<b>OWNERS' EQUITY</b>		
Unit Capital	501,310,000	501,310,000
Unrealised Capital Gain	(68,399,376)	28,811,084
Retained earnings	46,169,810	48,365,796
	<u>479,080,434</u>	<u>578,486,879</u>
<b>Net Asset Value (NAV) per unit:</b>		
At cost	10.92	10.96
At market price	9.56	11.54

Statement of Profit or Loss and Other Comprehensive Income For the period from July 01, 2023 to March 31, 2024		
	Taka	
	01.07.23 to 31.03.24	01.07.22 to 31.03.23
<b>INCOME</b>		
Interest income	3,777,629	4,749,129
Coupon Income from Bond	1,771,789	1,082,636
Net gain on sale of marketable securities	27,896,145	23,842,126
Dividend income	4,474,026	5,158,688
<b>Total</b>	<u>37,919,588</u>	<u>34,832,579</u>
<b>EXPENSES</b>		
Management fee	7,173,053	7,623,631
Amortization of preliminary and issue expenses	428,445	423,788
Trustee fee	640,355	703,925
Annual fee	833,168	832,150
Custodian fee	501,072	564,652
CDBL & BO charges	59,155	119,331
Bank charges, commission and excise duty	96,454	87,172
Advertisement & Publicity expenses	259,270	267,000
Bidding Fees	11,000	20,000
Other operating expenses	35,000	35,000
<b>Total Expenses</b>	<u>10,036,974</u>	<u>10,676,649</u>
<b>Net profit before provision for the period</b>	<u>27,882,614</u>	<u>24,155,930</u>
Provision Write back/(Made) during the period	(97,210,460)	-
<b>Net profit after provision for the period</b>	<u>(69,327,846)</u>	<u>24,155,930</u>
<b>Other Comprehensive Income</b>		
Unrealized Gain (decreased)/increased during the period	-	(38,750,470)
<b>Total Comprehensive Income for the period</b>	<u>(69,327,846)</u>	<u>(14,594,541)</u>
<b>EPU after Considering Provision</b>	<b>(1.38)</b>	<b>0.48</b>

Statement of Profit or Loss and Other Comprehensive Income For the period from January 01, 2024 to March 31, 2024		
	Taka	
	01.01.24 to 31.03.24	01.01.23 to 31.03.23
<b>INCOME</b>		
Interest income	1,409,608	1,311,644
Coupon Income from Bond	494,586	97,100
Net gain on sale of marketable securities	24,859,230	13,294,452
Dividend income	762,442	739,962
<b>Total</b>	<u>27,525,866</u>	<u>15,443,158</u>
<b>EXPENSES</b>		
Management fee	2,297,656	2,508,257
Amortization of preliminary and issue expenses	141,263	141,263
Trustee fee	206,490	225,921
Annual fee	275,683	273,284
Custodian fee	143,067	189,523
		Continuing...

		Continuation
CDBL & BO charges	24,483	63,682
Bank charges, commission and excise duty	460	2,360
Advertisement & Publicity expenses	58,500	81,600
Bidding Fees	3,000	3,000
Other operating expenses	35,000	-
<b>Total Expenses</b>	<u>3,185,601</u>	<u>3,488,891</u>
<b>Net profit before provision for the period</b>	<u>24,340,265</u>	<u>11,954,267</u>
Provision Write back/(Made) during the period	(95,899,129)	-
<b>Net profit after provision for the period</b>	<u>(71,558,864)</u>	<u>11,954,267</u>
<b>Other Comprehensive Income</b>		
Unrealized Gain (decreased)/increased during the period	-	(35,030,223)
<b>Total Comprehensive Income for the period</b>	<u>(71,558,864)</u>	<u>(23,075,956)</u>
<b>EPU after Considering Provision</b>	<b>(1.43)</b>	<b>0.24</b>

Statement of Cash Flows For the period from July 01, 2023 to March 31, 2024		
	Taka	
	01.07.23 to 31.12.23	01.07.22 to 31.12.22
<b>A. Cash flows from operating activities</b>		
Interest income realized	1,390,625	3,570,175
Dividend income received	6,040,388	8,513,737
Coupon Income from Bond	2,471,235	-
Gain on sale of investment	27,896,145	-
Advance & Prepayment	(1,389,610)	(1,588,283)
Payment made for expenses	(11,056,641)	(11,642,662)
<b>Net cash flows from operating activities</b>	<u>25,352,143</u>	<u>(1,147,033)</u>
<b>B. Cash flows from investing activities</b>		
Acquisition of shares from secondary market	(19,963,283)	(130,409,114)
Investment in IPO Application	(15,380,000)	(36,936,090)
Investment Returned from IPO	13,310,200	25,609,920
Proceeds from sale of shares in secondary market	29,767,032	164,062,145
<b>Net cash used in investing activities</b>	<u>7,733,950</u>	<u>22,326,861</u>
<b>C. Cash flows from financing activities</b>		
Dividend paid	(30,076,050)	(39,980,711)
<b>Net cash used in financing activities</b>	<u>(30,076,050)</u>	<u>(39,980,711)</u>
<b>Net cash flows (A+B+C)</b>	<b>3,010,042</b>	<b>(18,800,883)</b>
Cash and cash equivalents at the beginning of the period	108,444,140	119,157,537
<b>Cash and cash equivalents at the end of the period</b>	<u>111,454,182</u>	<u>100,356,655</u>
Net operating cash flows	25,352,143	(1,147,033)
Number of outstanding units	50,131,000	50,131,000
<b>Net operating cash flows per unit</b>	<u>0.51</u>	<u>(0.02)</u>

Statement of Changes in Unitholders Equity For the period from July 01, 2023 to March 31, 2024				
	Amount in Taka			
Particulars	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	-	-	27,882,614	27,882,614
Dividend Paid	-	-	(30,078,600)	(30,078,600)
Unrealized Gain increased during the period	-	(97,210,460)	-	(97,210,460)
<b>Balance as at 31 March 2024</b>	<u>501,310,000</u>	<u>(68,399,376)</u>	<u>46,169,811</u>	<u>479,080,434</u>
For the period from July 01, 2022 to March 31, 2023				
Particulars	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	-	-	24,155,930	24,155,930
Dividend paid	-	-	(40,104,800)	(40,104,800)
Unrealized Gain decreased during the period	-	(38,750,470)	-	(38,750,470)
<b>Balance as at 31 March 2023</b>	<u>501,310,000</u>	<u>35,400,065</u>	<u>45,928,903</u>	<u>582,638,967</u>

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

Sd/- Chief Operating Officer Asset Manager	Sd/- Compliance Officer Asset Manager	Sd/- Chairman Trustee	Sd/- Member Trustee
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- Notes:**
- Earning per unit for both the periods have been calculated based on the number of outstanding units for the period ended 31 March 2024.
  - The full version of the unaudited financial statement is available in the website as well as at office of CAPM Company Limited ([www.capmbd.com](http://www.capmbd.com)).