

**AUDITORS' REPORT
AND
STATEMENT OF ACCOUNTS
OF**

CAPM BDBL MUTUAL FUND
FOR THE YEAR ENDED JUNE 30,2018

মালেক সিদ্দিকী ওয়ালী
MALEK SIDDIQUI WALI
CHARTERED ACCOUNTANTS



মালেক সিদ্দিকী ওয়ালী, চার্টার্ড একাউন্টেন্টস

৯-জি, মতিঝিল বানিজ্যিক এলাকা, ঢাকা-১০০০

Malek Siddiqui Wali

CHARTERED ACCOUNTANTS

9-G, Motijheel C/A, 2nd Floor, Dhaka-1000, Bangladesh.

Extension Office: Property Heights, 1st Floor

12, RK Mission Road, Dhaka - 1000.

PHONE: 9513471, 9569867

PABX: 9576118-9, 9576128

FAX: +88029516236

Email: wali@satcombd.com

Web: www.msw-bd.com

**Independent Auditors' Report (DRAFT)
To the Trustee of
CAPM BDBL MUTUAL FUND 01**

We have audited the accompanying Statement of Financial Position of **CAPM BDBL MUTUAL FUND 01**, which comprises the statement of Financial Position as at June 30, 2018 and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements:

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with Generally Accepted Accounting Principles (GAAP), Bangladesh Accounting Standard (BAS)/Bangladesh Financial Reporting Standards (BFRS) and other applicable laws and regulations and for such internal control as management determines, which is necessary to enable the preparation of financial statements that are free from material misstatement, where due to fraud or error.

Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing (BSA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance where the financial statements are free from material misstatement

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments the auditor consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluation the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion:

In our opinion, the financial statements prepared in accordance with Bangladesh Accounting Standard (BAS)/Bangladesh Financial Reporting Standards (BFRS) give a true and fair view of the state of the fund's affairs as of June 30, 2018 and of the results of its operations and its cash flows for the period then ended and comply with the requirements of Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala (Rules) 2001, Trust Deed and other applicable laws and regulations



We also report that:

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof ;
- b) in our opinion, proper books of accounts as required by law have been kept by the fund so far as it appeared from our examination of those books ;
- c) The Fund's Statement of Financial Position and Statement of Comprehensive Income dealt with by the report are in agreement with the books of accounts.
- d) The investment was made as per Rule 56 of Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala (Rules) 2001.
- e) The profit or loss statement of concerned year has reflected Tk.10,011,665 as provision for marketable securities in lieu of required provision of Tk. 31,921,702 which effectively creates shortfall of provision of Tk.2,19,10,037 that was adjusted directly to the equity. If provision was accounted for full amount in accordance with BFRS-9 Financial Instrument; the profit for the year would be Tk. 16,498,674 instead of current profit of Tk. 38,409,260.
- f) According to Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001 (Para 60) requires to calculate the net asset value by deducting liabilities from total assets, hence arriving to the NAV per unit. But the reported fund has arrived Net Asset Value at cost by deducting bank interest receivable and dividend receivable in addition of liabilities resulting the NAV per unit at cost has been decreased by TK 0.09. If they have been accounted for then the NAV per unit at cost would be TK11.21 instead of current NAV per unit at cost TK11.11.

**Dated: Dhaka
August 08, 2018**

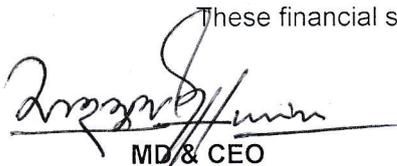

**Malek Siddiqui Wali
Chartered Accountants**



CAPM BDBL MUTUAL FUND 01
STATEMENT OF FINANCIAL POSITION
As at 30 June 2018

Particulars	Notes	01 July, 2017 to 30 June, 2018 Taka	12 January, 2017 to 30 June, 2017 Taka
ASSETS			
Non Current Assets			
Preliminary and issue expenses	6	4,802,933	5,367,984
Total Non Current Assets		4,802,933	5,367,984
Current Assets			
Investments in marketable securities- at market	7	348,940,384	322,907,941
Other receivables	8	7,087,982	4,867,799
Prepayments & Advance	9	26,743,598	15,621,464
Cash and cash equivalents	10	135,514,163	167,925,010
Total Current Assets		518,286,128	511,322,215
Total Assets		523,089,061	516,690,199
OWNERS' EQUITY & LIABILITIES			
OWNERS' EQUITY:			
Unit Capital	11	501,310,000	501,310,000
Retained earnings	12	38,695,835	10,313,314
Investment diminution reserve		(21,910,037)	-
TOTAL OWNERS' EQUITY		518,095,798	511,623,314
Current Liabilities			
Outstanding liabilities	13	4,993,263	5,066,885
Total Current Liabilities		4,993,263	5,066,885
Total Equity & Liabilities		523,089,061	516,690,199
Net asset value (NAV) per unit:			
At cost	14	11.11	10.44
At market price	15	10.33	10.21

These financial statements should be read in conjunction with annexed notes.


MD & CEO

Asset Manager

CAPM Company Limited


Member

Trustee

Investment Corporation of Bangladesh


Chairman

Trustee

Investment Corporation of Bangladesh

Signed in terms of our even date annexed.

Dated: Dhaka
 August 08, 2018

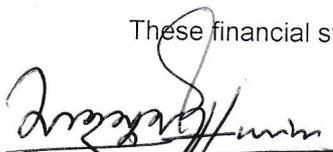



Malek Siddiqui Wali
 Chartered Accountants

CAPM BDBL MUTUAL FUND 01
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2018

Particulars	Notes	01 July, 2017 to 30 June, 2018 Taka	12 January, 2017 to 30 June, 2017 Taka
Income			
Interest income	16	7,777,992	3,755,350
Net gain on sale of marketable securities	17	45,683,081	24,328,454
Dividend income	18	9,419,116	980,100
Total Income		62,880,189	29,063,904
Expenditure			
Management fee		9,308,753	4,826,115
Amortization of Preliminary and Issue expenses		565,051	301,153
Addvertisement & Publicity Expenses		312,200	50,400
Bank Charge, Commission & Excise Duty		131,455	49,827
Annual Fee		1,043,385	142,839
Trustee Fee		788,922	400,938
Trustee Meeting		-	20,500
Custodian Fee		594,815	213,870
Bidding Fee		31,000	5,000
Bookbuilding Registration Fee		-	25,000
Biniyog Shiksha Tahobil		10,000	10,000
Broker Fee-Sale		1,279,044	649,028
CDBL & BO Charge		260,679	137,548
Audit Fee		20,000	20,000
Other Operating Expenses		114,500	-
Total Expense		14,459,803	6,852,218
Profit before adjustment of provision		48,420,385	22,211,686
Provision for Unrealized Gain/Loss during the year	19	(10,011,665)	(11,898,372)
Profit for this year		38,408,721	10,313,314
Earnings per unit during the year	20	0.77	0.21

These financial statements should be read in conjunction with annexed notes.


MD & CEO

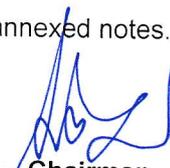
Asset Manager

CAPM Company Limited


Member

Trustee

Investment Corporation of Bangladesh


Chairman

Trustee

Investment Corporation of Bangladesh

Signed in terms of our even date annexed.

Dated: Dhaka
 August 08, 2018




Malek Siddiqui Wali
 Chartered Accountants

CAPM BDBL MUTUAL FUND 01
Statement of Changes in Equity
For the year ended 30 June 2018

Particulars	Unit Capital	Investment Diminution Reserve	Retained Earnings	Amount in Taka
				Total Equity
Balance as at 01 July 2016	-	-	-	-
Fund raised during the year	501,310,000.00	-	-	501,310,000
Net income during the year	-	-	10,313,314	10,313,314
Balance as at 30 June 2017	501,310,000.00	-	10,313,314	511,623,314
Balance as at 30 June 2017	501,310,000.00	-	10,313,314	511,623,314
Net income during the year	-	-	38,408,721	38,408,721
Dividend Paid	-	-	(10,026,200)	(10,026,200)
Investment diminution reserve	-	(21,910,037)	-	(21,910,037)
Balance as at 30 June 2018	501,310,000	(21,910,037)	38,695,834	518,095,798

These Financial Statements should be read in conjunction with annexed notes.


 MD & CEO

Asset Manager

CAPM Company Limited


 Member

Trustee

Investment Corporation of Bangladesh


 Chairman

Trustee

Investment Corporation of Bangladesh

Subject to our separate report of even date.

Dated: Dhaka
 August 08, 2018

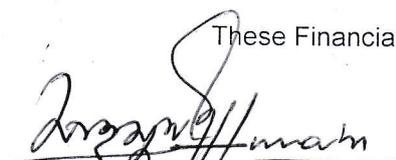

 Malek Siddiqui Wali
 Chartered Accountants



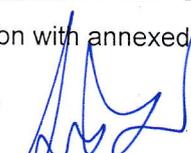
CAPM BDBL MUTUAL FUND 01
Statement of Cash Flows
For the year ended 30 June 2018

Particulars	01 July, 2017 to 30 June, 2018	12 January, 2017 to 30 June, 2017
	Taka	Taka
Cash flows from operating activities		
Interest income realized in cash	5,939,522	10,219,461
Dividend income	6,626,134	980,100
Gain on sale of investment	45,683,081	-
Other operating expenses	(12,709,776)	(22,321,941)
Net cash from operating activities	45,538,961	(11,122,379)
Cash flows from investing activities		
Investment in Listed Securities	(604,729,646)	(632,609,671)
Refund from IPO	18,272,590	387,351,359
Investment in IPO	(76,462,000)	(82,250,000)
Proceeds from sale of shares in secondary market	594,971,449	-
Net cash used in investing activities	(67,947,607)	(327,508,312)
Cash flows from financing activities		
Proceeds from issuance of units - Capital fund	-	201,260,000
Dividend Paid	(10,002,200)	-
Net cash used in financing activities	(10,002,200)	201,260,000
Net cash flows	(32,410,847)	(137,370,691)
Cash and cash equivalents at the beginning of the year	167,925,010	305,295,701
Cash and cash equivalents at the end of the year	135,514,163	167,925,010
Net operating cash flows	45,538,961	(11,122,379)
Number of outstanding units	50,131,000	50,131,000
Net operating cash flows per unit	0.91	(0.22)

These Financial Statements should be read in conjunction with annexed notes.


MD & CEO
Asset Manager


Member
Trustee


Chairman
Trustee

CAPM Company Limited Investment Corporation of Bangladesh Investment Corporation of Bangladesh

Subject to our separate report of even date.

Dated: Dhaka
August 08, 2018




Matek Siddiqui Wali
Chartered accountants

CAPM BDBL Mutual Fund 01
Notes to the Financial Statements
For the year ended 30 June 2018

1 Introduction

CAPM BDBL Mutual Fund 01 is (here-in-after referred to as “ The Fund”), a Trust property, was established on 29 July 2015 under the Trust Act, 1882, registered under the Registration Act, 1908 and subsequently on 14 September 2015 registered as a Closed-End Mutual Fund from the Bangladesh Securities and Exchange Commission under Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001 with an initial tenure of Ten Years. The total paid-up capital of the Fund is Tk. 501.31 million divided into 50.131 million units of Tk. 10 each. The Fund was enlisted with the Stock Exchanges as of 12 January 2017 and started its Investment operations as of 29 December 2016.

Investment Corporation of Bangladesh (ICB) is the Trustee and Custodian of the Fund and CAPM (Capital & Asset Portfolio Management) Company Limited is the Asset Manager of the Fund.

2 Closure of Accounting year of the Fund

The Fund has been consistently closing its books of account as at 30 June every year. Although the fund was established on 29 July 2015, the operations of the fund started from 29 December 2016.

3 Objectives

The investment objective of the fund is to achieve disbursement of better dividend regularly to unit holders with capital appreciation benefits in long-term through investments in equity and debt related securities of Bangladesh Capital Market.

4 Significant accounting policies

4.1 Basis of accounting

These financial statements are prepared under historical cost convention and in conformity with the Generally Accepted Accounting Principles (GAAP) following Bangladesh Accounting Standards (BAS) and Bangladesh Financial Reporting Standards (BFRS).

4.2 Reporting Period

The Financial Statements of this Fund has been covered the period from 01 July 2017 (listing date with Stock Exchanges) to 30 June 2018.

4.3 Marketable investments

a) Investment in shares which are actively traded on a quoted market are designated at fair value (market price) through statement of profit or loss and other comprehensive income. Gains or losses arising from a change in the fair value of such financial assets are recognized in the statement of profit or loss and other comprehensive income.

b) Stock dividend (Bonus shares) are added with existing shares with at zero cost which results in decrease of per unit cost price of the existing shares. However, bonus shares are shown at fair value on the statement of financial position date.

4.4 Dividend income

Dividend income will recognize on the declaration of dividend and subsequent approval by Annual General Meeting (AGM).

4.5 Preliminary and issue expenses

Preliminary and issue expenses are being written off over a period of ten years on a straight-line method.

4.6 Management fee

Management fee is charged as per Trust Deed as well as the provision of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules 2001.

4.7 Trustee fee

The Trustee is entitled to an annual Trusteeship Fee @ 0.15% of the Net Asset Value (NAV) of the Fund only payable semi-annually during the life of the Fund as per Trust Deed.

4.8 Custodian fee

The fund shall pay to the Custodian a safe keeping fee @ 0.15% of balance (dematerialized and non-dematerialized) securities held by the fund calculated on the basis of average month end value per annum. Any out of pocket expenses may be applicable to the fund time to time.

4.9 Taxation

Income of the Fund is exempted from tax as per SRO no. 333-AIN/Income tax/2011 dated 27 October 2011.

4.10 Dividend policy

Pursuant to the Securities and Exchange Commission (Mutual Fund) Rules 2001 or any amendments of the Rules by Bangladesh Securities and Exchange Commission time to time, the Fund shall distribute by way of dividend in quarterly, semi-annually and / or annually as decided in the trustee meeting to the holders of the units after the closing of the annual accounts an amount which shall minimum 70% of the realised income.

5 Earnings per unit

Earnings per unit has been calculated in accordance with BAS-33 "Earnings per Share" and shown on the face of Revenue account.



Notes	Particulars	30 June 2018	30 June 2017
		Taka	Taka
6.00 Preliminary and issue expenses			
	Total preliminary and issue expenses incurred	5,367,984	5,669,137
	Less: Amortization made during the period	565,051	301,153
		4,802,933	5,367,984
7.00 Investments			
	Investment in marketable securities - at market	348,940,384	322,907,941
8.00 Other receivables			
	Broker House	2,333,844	4,745,113
		2,333,844	4,745,113
	Accrued interest on		
	Short Notice Deposit (SND)	966,878	122,687
	Short Notice Deposit (FDR)	994,279	-
		1,961,157	122,687
	Cash Dividend Receivable:		
	Bata Shoe Limit	148,229	-
	The City Bank Limited	2,089,814	-
	Reckitt Benckiser(Bd.) Limited	515,000	-
	Berger Paints Bangladesh Limited	39,940	-
		2,792,982	-
		7,087,982	4,867,799
9.00 Advance , Deposit & Prepayments			
	Advance Payment	1,497,380	1,572,184
	Advance Annual Fee	925,016	859,781
	Advance Trustee Fee	359,202	353,188
	Advance IPO Application	23,962,000	12,836,312
		26,743,598	15,621,464
10.00 Cash and cash equivalents			
	Cash in Hand	-	-
	Cash at bank - SND Account with:		
	Trust Bank Ltd (Gulshan branch)	69,235	67,129,634
	SBAC Bank Ltd (Banani branch)	-	50,404,075
	Union Bank Ltd (Banani branch)	65,444,928	50,391,300
		65,514,163	167,925,010
	Cash at bank - Fixed Deposit Receipt:		
	CAPM Venture Capital & Finance Limited (CVCFL)	60,000,000	-
	Trust Bank Ltd (Radisson Water Garden Hotel branch)	10,000,000	-
		70,000,000	-
		135,514,163	167,925,010
11.00 Unit Capital			
	50131000 units of Tk 10 each	501,310,000	501,310,000
		501,310,000	501,310,000
12.00 Retained earnings			
	Opening Balance	10,313,314	-
	Add: Net income	38,408,721	10,313,314
	Less: Dividend paid	(10,026,200)	-
		38,695,835	10,313,314

Profit & Loss has been adjusted with retained earnings.



Notes	Particulars	30 June 2018	30 June 2017
		Taka	Taka
13.00 Outstanding liabilities			
	Management fee Payable	4,645,791	4,826,115
	Custodian fee Payable	303,471	213,870
	Payable to CDBL Charge	-	6,900
	Payable to Audit Fee	20,000	20,000
	Unclaimed Dividend	24,001	-
		4,993,263	5,066,885
14.00 Net asset value (NAV) per unit at cost			
	Total net asset value at cost	557,161,732	523,311,015
	Number of units	50,131,000	50,131,000
	NAV per unit at cost	11.11	10.44
15.00 Net asset value per unit at market value			
	Total net asset value at market price	518,095,798	511,623,314
	Number of units	50,131,000	50,131,000
	NAV per unit at market price	10.33	10.21
16.00 Interest income			
	Short Notice Deposit (SND)	5,358,713	3,359,516
	Interest on FDR	2,419,279	395,833
		7,777,992	3,755,350
17.00 Net gain on sale of marketable securities			
	Aamra Networks Limited	8,731,620	-
	ACI Limited	846,646	-
	Active Fine Chemicals Limited	-	295,410.00
	Advent Pharma Limited	532,822	-
	AFC Agro Biotech Limited	-	173,900.00
	Aman Feed Limited	(1,140,327)	-
	Bangladesh Building System Ltd.	1,494,840	-
	Baraka Power Limited	-	2,260,691.81
	BBS Cables Limited	2,866,666	-
	BDCOM Online Limited	-	457,628.05
	Berger Paints Bangladesh Limited	311,500	-
	BEXIMCO Pharma	819,206	-
	BRAC Bank Limited	990,502	1,954,438.93
	BSRM Steels Limited	(515,773)	-
	Confidence Cement Limited	4,789,907	566,753.52
	Doreen Power Generations and Systems Limited	-	1,877,848.69
	Eastern Bank Limited	-	587,000.90
	Eastern Housing Limited	(90,558)	446,012.13
	Evince Textiles Limited	-	243,794.59
	Fu-Wang Ceramic Limited	936,300	-
	Grameenphone Limited	16,290,447	1,182,550.00
	IDLC Finance Limited	523,442	-
	IFAD Autos Limited	-	1,671,461.13
	IFIC Bank 1st Mutual Fund	219,660	-
	Intraco Refueling Station Limited	957,840	-
	Investment Corporation of Bangladesh	(487,826)	-



Notes	Particulars	30 June 2018	30 June 2017
		Taka	Taka
	IPDC Finance Limited	548,685	1,366,474.52
	Islami Bank Limited (ISLAMIBANK)	-	-
	Islamic Finance & Investment Limited	-	203,973.84
	Jamuna Oil Company Limited	28,901	161,225.41
	KDS Accessories Limited	(355,062)	-
	Khulna Power Company Limited	347,143	13,684.25
	LankaBangla Finance Limited	40,848	-
	MJL Bangladesh Limited	230,793	250,279.56
	Nahee Aluminum Composite Panel Limited	1,859,807	-
	National Tea Company Limited (NTC)	(67,120)	-
	Nurani Dyeing & Sweater Limited	235,103	664,439.70
	Oimex Electrode Limited	2,999,129	-
	Olympic Industries	(109,170)	-
	Padma Oil Company Limited	-	708,090.27
	Power Grid Company of Bangladesh Limited	9,825	13,930.00
	Queen South Textile Mills Limited	552,230	-
	RAK Ceramics (Bangladesh) Limited	(492,603)	357,974.15
	Rangpur Foundry Limited	356,655	-
	Ratanpur Steel Re-Rolling Mills Limited	(625,561)	2,043,332.45
	Reckitt Benckiser(Bd.) Limited	(1,765,238)	-
	Reliance One the 1st scheme of Reliance Insurance MF	416,268	-
	Renata Limited	261,478	-
	Rupali Life Insurance Company Limited	(382,810)	-
	Saif Powertec Limited	(1,586,871)	187,100.23
	Samorita Hospital Limited	-	158,272.60
	Shasha Denims Limited	(3,639,791)	276,376.81
	Shepherd Industries Limited	-	1,699,635.60
	Singer Bangladesh Limited	1,128,155	959,655.32
	Southeast Bank Limited	4,116	183,900.00
	Square Pharmaceuticals Limited	6,948,565	796,039.65
	Summit Alliance Port Limited	(1,065,034)	-
	Summit Power Limited	(84,262)	251,883.40
	The ACME Laboratories Limited	190,072	50,188.41
	The City Bank Limited	240,270	1,067,706.11
	Trust Bank Limited	-	449,150.00
	Trust Bank 1st Mutual Fund	150,697	-
	United Power Generation & Distribution Company Limited	-	138,923.99
	Unique Hotel & Resorts Limited	(726,573)	-
	Uttara Bank Limited	231,866	-
	Uttara Finance Limited	1,563,164	327,367.08
	Zahintex Industries Limited	-	281,360.99
	Zaheen Spinning Limited	162,491	-
		<u>45,683,081</u>	<u>24,328,454</u>

18.00 Dividend income

Aamra Networks Limited	31,002
Aman Feed Limited	355,925
Bata Shoe Limit	148,229
BBS Cables Limited	44,500
Berger Paints Bangladesh Limited	127,500
Berger Paints Bangladesh Limited	39,940
BEXIMCO Pharma	312,500
BSRM Steels Limited	45,000



Notes	Particulars	30 June 2018	30 June 2017
		Taka	Taka
	Confidence Cement Limited	75,000	
	Doreen Power Generations and Systems Limited	27,109	
	Eastern Housing Limited	885,170	-
	Grameen One : Scheme Two	220,014	-
	Grameenphone Limited	2,153,983	720,000.00
	KDS Accessories Limited	185,240	-
	MJL Bangladesh Limited	225,000	-
	Nahee Aluminum Composite Panel Limited	14,462	-
	National Tea Company Limited (NTC)	38,500	-
	Oimex Electrode Limited	50	-
	Olympic Industries	585,000	-
	Ratanpur Steel Re-Rolling Mills Limited	22,400	-
	Reckitt Benckiser(Bd.) Limited	165,770	-
	Reckitt Benckiser(Bd.) Limited	515,000	-
	Renata Limited	90,000	49,600.00
	Saif Powertec Limited	44,330	-
	Shasha Denims Limited	250,000	125,000.00
	Square Pharmaceuticals Limited	245,000	-
	Summit Alliance Port Limited	185,681	-
	Summit Power Limited	297,000	-
	The City Bank Limited	2,089,814	-
	Uttara Finance Limited	-	85,500.00
		9,419,116	980,100
19.00	Provision for Unrealized Gain/Loss during the year		
	Investment in marketable securities - at market/Value	348,940,384	322,907,941
	Investment in marketable securities - at cost	392,760,457	334,806,314
	Total Unrealized Loss	(43,820,073)	(11,898,372)
	Provision for Unrealized Loss @ 50%	(21,910,037)	-
	Less: Provision made last year	(11,898,372)	-
		(10,011,665)	(11,898,372)
20.00	Earnings per unit		
	Net profit for the year (A)	38,408,721	10,313,314
	Number of units (B)	50,131,000	50,131,000
	Earnings per unit (A÷B)	0.77	0.21

21.00 Related Party Disclosure

The mutual fund, in normal course of business, carried out a number of transactions with other entities that fall within the definition of related party contained in International Accounting Standard 24 : Related party Disclosures. All transactions involving related parties arising in normal course of business are conducted on an arm's length basis at commercial rates on the same terms and conditions as applicable to the third parties. Details of transaction with related parties and balances with them as at 30th June 2018 were as follows.

Name related party	Nature of relationship	Nature of transaction	Transaction value determination	Transaction during the year		Balance	
				Dr	Cr	2,018	2,017
CAPM	Asset Manager	Management Fee	As per Mutual Fund rules 2001	9,489,077	9,308,753	(4,645,791)	(4,826,115)
ICB	Trustee	Trustee Fee	As per Mutual Fund rules 2001	782,908	788,922	359,202	353,188



Notes	Particulars	30 June 2018	30 June 2017
		Taka	Taka

22.00 Event after reporting period

The Board of Trustee of the mutual fund has approved the financial statements were approved as on 08 August, 2018 recommended 7% Cash dividend for the financial year 30th June 2018. Except the fact stated above, no circumstances have that to be disclosed be as note or adjusted in the financial statements.

23.00 Contingent Liabilities disclosure

The mutual fund does not hold any claim that meets definition of contingent liabilities in accordance with BAS 37 Provision, contingent Liabilities and contingent Asset exists at reporting date.



Annexure-A: Investment in marketable securities (Portfolio)
CAPM BDBL Mutual Fund 01
As at 30 June 2018

1. Equity

Sl. no.	STOCK NAME	QTY.	COST PX (FIFO)	MARKET PX	COST VALUE(FIFO)	MARKET VALUE	G/L
1	ADVENT	16,667	10	34	166,670	569,178	
2	AMANFEED	17,795	0	51	0	898,648	898,648
3	BATASHOE	14,117	1,186	1,121	16,745,653	15,828,686	(916,967)
4	BBS	107,900	42	28	4,563,409	3,069,755	(1,493,654)
5	BERGERPBL	3,994	1,052	1,357	4,202,087	5,420,058	1,217,970
6	BXPHERMA	80,000	96	94	7,705,781	7,544,000	(161,781)
7	CITYBANK	1,154,897	43	33	49,601,754	38,342,580	(11,259,174)
8	CONFIDCEM	191,386	158	156	30,270,769	29,779,662	(491,108)
9	DOREENPWR	29,719	115	99	3,427,441	2,946,639	(480,802)
10	GHAIL	477,876	43	38	20,487,375	17,920,350	(2,567,025)
11	GP	41,029	476	388	19,537,009	15,927,458	(3,609,552)
12	IFADAUTOS	15,000	116	111	1,734,401	1,662,000	(72,401)
13	INTRACO	26,631	10	44	266,310	1,175,759	909,449
14	MJLBD	50,000	126	102	6,313,702	5,075,000	(1,238,702)
15	NTC	21,389	712	660	15,226,524	14,119,948	(1,106,575)
16	OLYMPIC	126,048	310	225	39,110,626	28,335,590	(10,775,036)
17	QUASEMIND	552,225	80	64	43,993,499	35,204,344	(8,789,155)
18	QUEENSOUTH	6,843	10	62	68,430	425,292	356,862
19	RECKITBEN	6,174	1,800	1,798	11,114,031	11,098,074	(15,957)
20	RENATA	11,500	957	1,297	11,001,960	14,909,750	3,907,790
21	SAIFPOWER	113,455	14	25	1,620,598	2,779,648	1,159,050
22	SPCL	250,000	94	82	23,567,040	20,475,000	(3,092,040)
23	SQURPHARMA	41,796	306	293	12,809,324	12,244,138	(565,185)
24	SUMITPOWER	134,926	37	38	5,036,898	5,086,710	49,812
25	ZAHEENSPIN	450,500	22	13	10,002,602	5,969,125	(4,033,477)
TOTAL		3,941,867			338,573,894	296,807,391	(41,766,503)

2. Mutual Funds

Sl. no.	STOCK NAME	QTY.	COST PX (FIFO)	MARKET PX	COST VALUE(FIFO)	MARKET VALUE	Fair Value (As par BSEC Circular No. SEC/CMRRCD/2 009-193/172)	G/L
1	GRAMEENS2	965,313	15	17	14,186,563	16,168,993	16,168,993	1,982,430
2	ICBAGRANI1	2,000,000	10	7	20,000,000	14,400,000	17,204,000	(2,796,000)
3	HFMAL Unit Func	2,000,000	10	9	20,000,000	18,760,000	18,760,000	(1,240,000)
TOTAL		4,965,313			54,186,563	49,328,993	52,132,993	(2,053,570)

Grand Total	8,907,180	392,760,457.41	348,940,384.10	(43,820,073)
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