

CAPM BDBL Mutual Fund 01
1st Quarter Financial Statement (Un-Audited)
30-Sep-18

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

Particulars	Notes	30-Sep-18 Taka	30-Jun-18 Taka
ASSETS			
Non Current Assets			
Preliminary and issue expenses	1	4,661,670	4,802,933
Total Non Current Assets		4,661,670	4,802,933
Current Assets			
Investments in marketable securities- at market	2	411,636,099	348,940,384
Other receivables	3	3,774,684	7,087,982
Prepayments & Advance	4	11,251,400	26,743,598
Cash and cash equivalents	5	75,055,861	135,514,163
Total Current Assets		501,718,043	518,286,128
Total Assets		506,379,714	523,089,061
OWNERS' EQUITY & LIABILITIES			
OWNERS' EQUITY:			
Unit Capital	6	501,310,000	501,310,000
Retained earnings	7	8,615,807	38,695,835
Investment diminution reserve	8	(8,114,214)	(21,910,037)
TOTAL OWNERS' EQUITY		501,811,593	518,095,798
Current Liabilities			
Outstanding liabilities	9	4,568,121	4,993,263
Total Current Liabilities		4,568,121	4,993,263
Total Equity & Liabilities		506,379,714	523,089,061
Net asset value (NAV) per unit:			
At cost	10	10.61	11.11
At market price	11	10.01	10.33


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

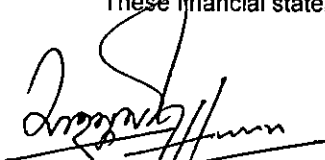
Dated : Dhaka
October 15, 2018



CAPM BDBL MUTUAL FUND 01
Statement of Profit or Loss and Other Comprehensive Income
For the period July 01, 2018 to September 30, 2018

Particulars	Notes	For the period July 01, 2018 to September 30, 2018 Taka	For the period July 01, 2017 to September 30, 2017 Taka
Income			
Interest income	12	2,986,655	1,705,885
Net gain on sale of marketable securities	13	3,800,557	21,616,403
Dividend income	14	1,987,866	2,248,563
Total Income		8,775,078	25,570,851
Expenditure			
Management fee		2,326,735	2,310,697
Amortization of Preliminary and Issue expenses		141,263	141,263
Addvertisement & Publicity Expenses		290,090	129,000
Bank Charge, Commission & Excise Duty		14,530	1,688
Annual Fee		285,661	252,715
Trustee Fee		194,392	191,137
Trustee Meeting		-	25,500
Custodian Fee		171,410	132,052
Bidding Fee		22,000	3,000
Broker Fee-Sale		251,590	517,642
CDBL & BO Charge		52,734	62,743
Other Operating Expenses		13,000	-
Total Expense		3,763,405	3,767,437
Profit before adjustment of provision		5,011,673	21,803,414
Provision for Unrealized Gain/Loss during the period		-	(9,203,627)
Profit for this period		5,011,673	12,599,787
Earnings per unit during the period	15	0.10	0.25

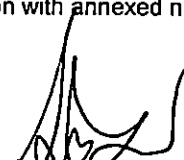
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Signed in terms of our even date annexed.

Dated : Dhaka
October 15, 2018

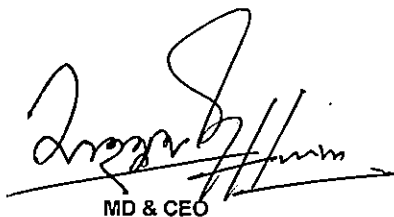


CAPM BDBL MUTUAL FUND 01
Statement of Changes in Equity
For the period July 01, 2018 to September 30, 2018

Particulars	<i>Amount in Taka</i>			
	Unit Capital	Investment Diminution Reserve	Retained Earnings	Total Equity
Balance as at 01 July, 2018	501,310,000	(21,910,037)	38,695,834	518,095,799
Net income during the period	-	-	5,011,673	5,011,673
Dividend Paid	-	-	(35,091,700)	(35,091,700)
Investment diminution reserve	-	13,795,822	-	13,795,822
Balance as at 30 Sep, 2018	501,310,000	(8,114,214)	8,615,807	501,811,593

For the period July 01, 2017 to September 30, 2017

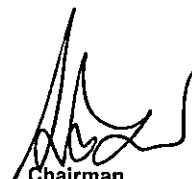
Particulars	<i>Amount in Taka</i>			
	Unit Capital	Investment Diminution Reserve	Retained Earnings	Total Equity
Balance as at 01 July, 2017	501,310,000	-	10,313,314	511,623,314
Net income during the period	-	-	12,599,787	12,599,787
Dividend Paid	-	-	(10,026,200)	(10,026,200)
Balance as at 30 Sep, 2017	501,310,000	-	12,886,901	514,196,901


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CAPM BDBL MUTUAL FUND 01
Statement of Cash Flows
For the period July 01, 2018 to September 30, 2018

Particulars	For the period July 01, 2018 to September 30, 2018 Taka	For the period July 01, 2017 to September 30, 2017 Taka
Cash flows from operating activities		
Interest income realized in cash	1,173,128	120,356
Dividend income	4,780,848	1,478,483
Gain on sale of investment	3,617,392	21,616,403
Other operating expenses	(5,341,616)	(5,199,373)
Net cash from operating activities	4,229,752	18,015,869
Cash flows from investing activities		
Investment in Listed Securities	(148,505,581)	(286,071,995)
Refund from IPO	11,299,250	225,961,030
Investment in IPO	(16,650,000)	(21,500,000)
Proceeds from sale of shares in secondary market	124,259,976	22,002,076
Net cash used in investing activities	(29,596,354)	(59,608,889)
Cash flows from financing activities		
Proceeds from issuance of units - Capital fund		
Dividend Paid	(35,091,700)	(8,583,298)
Net cash used in financing activities	(35,091,700)	(8,583,298)
Net cash flows	(60,458,302)	(50,176,318)
Cash and cash equivalents at the beginning of the period	135,514,163	167,925,010
Cash and cash equivalents at the end of the period	75,055,861	117,748,692
Net operating cash flows	4,229,752	18,015,869
Number of outstanding units	50,131,000	50,131,000
Net operating cash flows per unit	0.08	0.36

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Member
Trustee


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CAPM Company Limited Investment Corporation of Bangladesh Investment Corporation of Banglade

Dated : Dhaka
October 15,2018



CAPM BDBL MUTUAL FUND 01
Notes to Financial Statements
For the period July 01, 2018 to September 30, 2018

Notes	Particulars	30 Sep 2018 Taka	30 June 2018 Taka
1.00	Preliminary and issue expenses		
	Total preliminary and issue expenses incurred	4,802,933	5,367,984
	Less: Amortization made during the period	141,263	565,051
		<u>4,661,670</u>	<u>4,802,933</u>
2.00	Investments		
	Investment in marketable securities - at market	<u>411,636,099</u>	<u>348,940,384</u>
3.00	Other receivables		
	Broker House	-	2,333,844
		-	<u>2,333,844</u>
	Accrued interest on		
	Short Notice Deposit (SND)	952,766	966,878
	Short Notice Deposit (FDR)	2,821,918	994,279
		<u>3,774,684</u>	<u>1,961,157</u>
	Cash Dividend Receivable:		
	Bata Shoe Ltd.	-	148,229
	The City Bank Ltd	-	2,089,814
	Reckitt Benckiser(Bd.)LTD	-	515,000
	Berger Paints Bangladesh Ltd.	-	39,940
		-	<u>2,792,982</u>
		<u>3,774,684</u>	<u>7,087,982</u>
4.00	Advance , Deposit & Prepayments		
	Advance Payment	1,497,380	1,497,380
	Advance Annual Fee	639,355	925,016
	Advance Trustee Fee	164,810	359,202
	Advance IPO Application	8,949,855	23,962,000
		<u>11,251,400</u>	<u>26,743,598</u>
5.00	Cash and cash equivalents		
	Cash in Hand	-	-
	Cash at bank - SND Account with:		
	Trust Bank Ltd (Gulshan branch)	3,518,485	69,235
	NRB Bank Ltd (Banani branch)	9,908,240	-
	Union Bank Ltd (Banani branch)	1,629,136	65,444,928
		<u>15,055,861</u>	<u>65,514,163</u>
	Cash at bank - Fixed Deposit Receipt:		
	CAPM Venture Capital & Finance Limited (CVCFL)	60,000,000	60,000,000
	Trust Bank Ltd (Radisson Water Garden Hotel branch)	-	10,000,000
		<u>60,000,000</u>	<u>70,000,000</u>
		<u>75,055,861</u>	<u>135,514,163</u>
6.00	Unit Capital		
	50131000 units of Tk 10 each	501,310,000	501,310,000
		<u>501,310,000</u>	<u>501,310,000</u>
7.00	Retained earnings		
	Opening Balance	38,695,834	10,313,314
	Add: Net income	5,011,673	38,408,721
	Less: Dividend paid	(35,091,700)	(10,026,200)
		<u>8,615,807</u>	<u>38,695,835</u>

Profit & Loss has been adjusted with retained earnings.



Notes	Particulars	30 Sep 2018 Taka	30 June 2018 Taka
8.00	Investment diminution reserve		
	Opening Balance	(21,910,037)	
	Add: Current period reserve (Note No. 8.01)	13,795,822	
		<u>(8,114,214)</u>	
	Investment in marketable securities - at market/Value	411,636,099	348,940,384
	Investment in marketable securities - at cost	441,660,350	392,760,457
	Total Unrealized Loss	<u>(30,024,251)</u>	<u>(43,820,073)</u>
	Less: Provision made last Quarter	(43,820,073)	-
		<u>13,795,822</u>	<u>(43,820,073)</u>
9.00	Outstanding liabilities		
	Management fee Payable	2,326,735	4,645,791
	Custodian fee Payable	171,410	303,471
	Payable to IPO Application	2,025,975	-
	Payable to Audit Fee	20,000	20,000
	Unclaimed Dividend	24,001	24,001
		<u>4,568,121</u>	<u>4,993,263</u>
10.00	Net asset value (NAV) per unit at cost		
	Total net asset value at cost	531,835,844	557,161,732
	Number of units	50,131,000	50,131,000
	NAV per unit at cost	<u>10.61</u>	<u>11.11</u>
11.00	Net asset value per unit at market value		
	Total net asset value at market price	501,811,593	518,095,798
	Number of units	50,131,000	50,131,000
	NAV per unit at market price	<u>10.01</u>	<u>10.33</u>

Notes	Particulars	July 01, 2018 to September 30, 2018 Taka	12 January, 2017 to 30 June, 2017 Taka
12.00	Interest income		
	Short Notice Deposit (SND)	952,766	1,705,885
	Interest on FDR	2,033,889	-
		<u>2,986,655</u>	<u>1,705,885</u>
12.00	Net gain on sale of marketable securities		
	ACFL	2,412,900.00	-
	ACI	-	846,646
	ACMELAB	-	190,072
	BBS	(871,670.60)	1,494,840
	BBSCABLES	-	1,837,620
	BERGERPBL	640462.64	-
	BPML	3251500	-
	BRACBANK	-	990,502
	BXPHERMA	(194,877.13)	-
	CONFIDCEM	1,265,721.56	2,164,633
	DOREENPWR	19,963.00	-
	FUWANGCER	-	936,300
	GHAIL	438,814.84	-
	GP	-	10,051,954



Notes	Particulars	30 Sep 2018	30 June 2018
		Taka	Taka
	GRAMEENS2	(1,615,909)	-
	ICB	-	(14,461)
	IFADAUTOS	472,723.34	-
	IFIC1STMF	-	219,660
	INTRACO	264,185.92	-
	IPDC	-	359,725
	JAMUNAOIL	-	28,901
	KDSALTD	-	453,552
	KPCL	-	347,143
	LANKABAFIN	-	40,848
	MLDYEING	225,884.00	-
	MJLBD	-	230,793
	NURANI	-	235,103
	OLYMPIC	(2,698,936.63)	-
	POWERGRID	-	9,825
	PTL	632,540	-
	RAKCERAMIC	-	(492,603)
	RANFOUNDRY	-	356,655
	RELIANCE1	-	416,268
	RUPALILIFE	-	(382,810)
	SPCL	2,203,434	-
	SQURPHARMA	-	402,097
	SUMITPOWER	103,782	98,903
	TRUSTB1MF	-	150,697
	UTTARABANK	-	231,866
	UTTARAFIN	-	425,817
	VFSTD	255,200	-
	ZAHEENSPIN	(3,005,161.97)	(14,144)
		<u>3,800,557</u>	<u>21,616,403</u>
13.00	Dividend income		
	GP	887,863	2,248,563
	City Bank Limited	3	-
	ICBAGRANI1	1,100,000.00	-
		<u>1,987,866</u>	<u>2,248,563</u>
15.00	Earnings per unit		
	Net profit for the period (A)	5,011,673	12,599,787
	Number of units (B)	50,131,000	50,131,000
	Earnings per unit (A+B)	<u>0.10</u>	<u>0.25</u>



Annexure-A: Investment in marketable securities (Portfolio)

CAPM BDBL Mutual Fund 01

As at 30 September 2018

Figures in Taka

Sl. No.	STOCK NAME	QTY.	COST PX (FIFO)	MARKET PX	COST VALUE (FIFO)	MARKET VALUE	G/L	% of NAV
1	ACFL	71654	40.00	53.80	2866160.00	3854985.20	988,825.20	0.77%
2	ADVENT	16667	10.00	33.15	166670.00	552511.05	385,841.05	0.11%
3	AMANFEED	17795	0.00	72.55	0.00	1291027.25	1,291,027.25	0.26%
4	BATASHOE	14117	1186.20	1100.95	16745653.47	15542111.15	(1,203,542.32)	3.10%
5	BATBC	13000	3278.52	3311.20	42620771.40	43045600.00	424,828.60	8.58%
6	BPML	168048	80.00	113.65	13443840.00	19098655.20	5,654,815.20	3.81%
7	BXPHERMA	101342	92.34	81.75	9357884.87	8284708.50	(1,073,176.37)	1.65%
8	CITYBANK	1154897	42.95	32.35	49601754.33	37360917.95	(12,240,836.38)	7.45%
9	CONFIDCEM	190386	163.84	221.20	31193639.88	42113383.20	10,919,743.32	8.39%
10	GP	81029	434.48	369.30	35205458.34	29924009.70	(5,281,448.64)	5.96%
11	IFADAUTOS	120000	129.44	127.80	15532989.27	15336000.00	(196,989.27)	3.06%
12	INTRACO	13159	10.00	30.50	131590.00	401349.50	269,759.50	0.08%
13	MJLBD	50000	126.27	100.85	6313702.20	5042500.00	(1,271,202.20)	1.00%
14	MLDYEING	14951	10.00	21.95	149510.00	328174.45	178,664.45	0.07%
15	NTC	21389	711.89	574.95	15226523.53	12297605.55	(2,928,917.98)	2.45%
16	OLYMPIC	117903	290.41	203.25	34239663.54	23963784.75	(10,275,878.79)	4.78%
17	PRIMEBANK	1500000	15.73	15.70	23597100.00	23550000.00	(47,100.00)	4.69%
18	QUASEMIND	552225	79.67	61.20	43993499.18	33796170.00	(10,197,329.18)	6.73%
19	QUEENSOUTH	6843	10.00	39.25	68430.00	268587.75	200,157.75	0.05%
20	RECKITTEN	6174	1800.13	1648.10	11114030.60	10175369.40	(938,661.20)	2.03%
21	RENATA	11500	956.69	1226.30	11001960.00	14102450.00	3,100,490.00	2.81%
22	SAIFPOWER	113455	14.28	25.85	1620597.72	2932811.75	1,312,214.03	0.58%
23	SINGERBD	50000	212.31	211.45	10615288.20	10572500.00	(42,788.20)	2.11%
24	SQURPHARMA	61796	296.14	272.00	18300283.59	16808512.00	(1,491,771.59)	3.35%
25	UNIQUEHRL	150000	55.63	53.65	8344989.67	8047500.00	(297,489.67)	1.60%
26	VFSTDL	20836	10.00	30.95	208360.00	644874.20	436,514.20	0.13%
Total		4639166.00			401660349.79	379336098.55	-22324251.24	75.59%
Investment in Mutual Fund								
27	ICBAGRANI1	2000000	10.00	6.85	2000000.00	13700000.00	(6,300,000.00)	2.73%
28	HFMAL Unit Func	2000000	10.00	9.30	2000000.00	18600000.00	(1,400,000.00)	3.71%
Total		4000000.00			4000000.00	32300000.00	(7,700,000.00)	6.44%
Total		8,639,166.00			441,660,349.79	411,636,098.55	(30,024,251.24)	82.03%
Investment in IPO								
1	IBP	29851	10.00	0.00	298510.00	0.00	0.00	0.06%
2	SILVAPHL	44776	10.00	0.00	447760.00	0.00	0.00	0.09%
3	KTL	49276	10.00	0.00	492760.00	0.00	0.00	0.10%
4	EKCL	128355	45.00	0.00	5775975.00	0.00	0.00	1.15%
5	RUNNER	25798	75.00	0.00	1934850.00	0.00	0.00	0.39%
Total		278056.00			8949855.00	0.00	-	1.78%
GRAND TOTAL		8,917,222.00			450,610,204.79	411,636,098.55	(30,024,251.24)	83.81%

*The fund has invested 83.81% of the total net asset of fund in the capital market instruments and rest is held as bank deposits.

