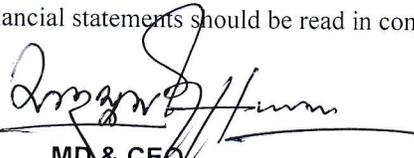


Financial Statement (Un-Audited)  
of  
CAPM BDBL Mutual Fund 01  
For the period from 01 July 2020 to 30 September 2020

**CAPM BDBL Mutual Fund 01**  
**Statement of Financial Position**  
as at 30 September 2020

	NOTES	Amount in Taka	
		30.09.20	30.06.20
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Preliminary and issue expenses	1	3,531,569	3,672,831
		<b>3,531,569</b>	<b>3,672,831</b>
<b>Current Assets</b>			
Investments	2	368,379,323	272,106,978
Advance and prepayments	3	12,432,163	14,678,927
Accounts Receivables	4	6,122,413	2,399,751
Cash and cash equivalents	5	103,291,037	132,125,686
		<b>490,224,936</b>	<b>421,311,342</b>
<b>TOTAL ASSETS (A)</b>		<b>493,756,505</b>	<b>424,984,173</b>
<b>LIABILITIES</b>			
Accounts Payables	6	2,378,234	4,395,277
<b>TOTAL LIABILITIES (B)</b>		<b>2,378,234</b>	<b>4,395,277</b>
<b>NET ASSETS (A-B)</b>		<b>491,378,271</b>	<b>420,588,896</b>
<b>OWNERS' EQUITY</b>			
Unit Capital	7	501,310,000	501,310,000
Investment diminution reserve	8	15,262,846	(50,312,712)
Retained earnings	9	(25,194,575)	(30,408,392)
		<b>491,378,271</b>	<b>420,588,896</b>
<b>Net Asset Value (NAV) per unit:</b>			
At cost	10	11.00	10.90
At market price	11	9.80	8.39

These financial statements should be read in conjunction with annexed notes

  
**MD & CEO**  
**Asset Manager**

  
**Chairman**  
**Trustee**

  
**Compliance Officer**  
**Asset Manager**

  
**Member**  
**Trustee**

Dhaka

Dated: 20 October 2020

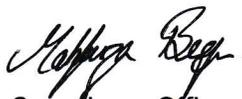
**CAPM BDBL Mutual Fund 01**  
**Statement of Profit or Loss and Other Comprehensive Income**  
for the period from July 01, 2020 to September 30, 2020

PARTICULERS	NOTES	Amount in Taka	
		01.07.20 to 30.09.20	01.07.19 to 30.09.19
<b>INCOME</b>			
Interest income	12	2,530,697	2,769,819
Net gain on sale of marketable securities	13	1,728,983	5,904,131
Dividend income	14	4,013,900	2,072,049
<b>Total</b>		<b>8,273,580</b>	<b>10,745,998</b>
<b>EXPENSES</b>			
Management fee		2,087,350	2,227,071
Amortization of preliminary and issue expenses		141,263	141,263
Annual fee		439,304	471,407
Custodian fee		154,152	150,697
CDBL charges		26,068	62,472
Brokerage fee		72,427	406,540
Bank charges , commission and excise duty		3,200	1,680
Add & Publicity expenses		115,500	106,800
Bidding Fees		8,000	3,000
Other operating expenses		12,500	13,000
<b>Total Expenses</b>		<b>3,059,763</b>	<b>3,583,929</b>
<b>Net Profit</b>		<b>5,213,817</b>	<b>7,162,069</b>
<b>Other Comprehensive Income</b>			
Gain/(loss) on Marketable Securities (Unrealized)	15	-	(22,892,930)
<b>Total Comprehensive Income for the period</b>		<b>5,213,817</b>	<b>(15,730,861)</b>
<b>EPU after Considering Provision</b>	16	<b>0.10</b>	<b>(0.31)</b>

These financial statements should be read in conjunction with annexed notes

  
**MD & CEO**  
**Asset Manager**

  
**Chairman**  
**Trustee**

  
**Compliance Officer**  
**Asset Manager**

  
**Member**  
**Trustee**

Dhaka  
Dated: 20 October 2020

**CAPM BDBL Mutual Fund 01**

**Statement of Changes in Shareholders Equity**  
for the period from July 01, 2020 to September 30, 2020

Amount in Taka

Particulars	Unit Capital	Unit Transaction Reserve	Investment Diminution Reserve	Retained Earnings	Total Equity
Opening Balance 01 July 2020	501,310,000	-	(50,312,712)	(30,408,392)	420,588,896
Net profit for the period	-	-	-	5,213,817	5,213,817
Dividend paid	-	-	-	-	-
Investment diminution reserve	-	-	65,575,558	-	65,575,558
<b>Balance as at 30 September 2020</b>	<b>501,310,000</b>	<b>-</b>	<b>15,262,846</b>	<b>(25,194,575)</b>	<b>491,378,271</b>
Balance as at 01 July 2019	501,310,000	-	(17,281,641)	32,385,264	516,413,623
Net profit for the period	-	-	-	(15,730,861)	(15,730,861)
Dividend paid	-	-	-	(25,065,500)	(25,065,500)
Investment diminution reserve	-	-	(15,261,954)	-	(15,261,954)
<b>Balance as at 30 September 2019</b>	<b>501,310,000</b>	<b>-</b>	<b>(32,543,594)</b>	<b>(8,411,097)</b>	<b>460,355,308</b>



**MD & CEO**  
**Asset Manager**



**Chairman**  
**Trustee**



**Compliance Officer**  
**Asset Manager**



**Member**  
**Trustee**

Dhaka

Dated: 20 October 2020

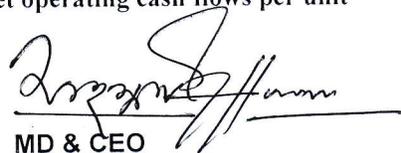
## CAPM BDBL Mutual Fund 01

### Statement of Cash Flows

for the period from July 01, 2020 to September 30, 2020

#### PARTICULARS

	Amount in Taka	
	01.07.20 to 30.09.20	01.07.19 to 30.09.19
<b>A. Cash flows from operating activities</b>		
Interest income realized	475,000	-
Dividend income received	3,223,415	3,072,049
Gain on sale of investment	1,349,547	5,904,131
Payment made for expenses	(4,496,239)	(4,781,420)
<b>Net cash flows from operating activities</b>	<b>551,722</b>	<b>4,194,759</b>
<b>B. Cash flows from investing activities</b>		
Acquisition of shares from secondary market	(53,910,008)	(235,749,058)
Investment in IPO Application	(11,200,000)	(5,000,000)
Investment Returned from IPO	1,736,410	1,704,150
Proceeds from sale of shares in secondary market	33,987,227	208,641,789
<b>Net cash used in investing activities</b>	<b>(29,386,371)</b>	<b>(30,403,119)</b>
<b>C. Cash flows from financing activities</b>		
Dividend paid	-	(21,307,970)
<b>Net cash used in financing activities</b>	<b>-</b>	<b>(21,307,970)</b>
<b>Net cash flows (A+B+C)</b>	<b>(28,834,649)</b>	<b>(47,516,330)</b>
Cash and cash equivalents at the beginning of the period	132,125,686	162,762,674
<b>Cash and cash equivalents at the end of the period</b>	<b>103,291,037</b>	<b>115,246,344</b>
Net operating cash flows	551,722	4,194,759
Number of outstanding units	50,131,000	50,131,000
<b>Net operating cash flows per unit</b>	<b>0.01</b>	<b>0.08</b>



**MD & CEO**  
**Asset Manager**



**Chairman**  
**Trustee**



**Compliance Officer**  
**Asset Manager**



**Member**  
**Trustee**

Dhaka

Dated: 20 October 2020

## CAPM BDBL Mutual Fund 01

### Notes to the Financial Statements

as at 30 September 2020

No.	Particulars	Amount in Taka	
		30.09.20	30.06.20
<b>1</b>	<b>Preliminary and Issue Expenses</b>		
	Opening balance	3,672,831	4,237,882
	Less: Amortization during the period	141,262	565,051
		<u>3,531,569</u>	<u>3,672,831</u>
<b>2</b>	<b>Investments (Annexure-A)</b>		
	Investment in marketable securities - at market price	368,379,323	272,106,978
		<u>368,379,323</u>	<u>272,106,978</u>
<b>3</b>	<b>Advance and Prepayments</b>		
	Advance	Note: 3.1 11,665,920	13,473,380
	Prepayments	Note: 3.2 766,243	1,205,546
		<u>12,432,163</u>	<u>14,678,927</u>
<b>3.1</b>	<b>Advance</b>		
	Advance for IPO share application	10,168,540	11,976,000
	Advance Payment to CDBL	1,497,380	1,497,380
		<u>11,665,920</u>	<u>13,473,380</u>
<b>3.2</b>	<b>Prepayments</b>		
	Trustee fee	135,530	293,362
	Annual fee to BSEC	367,255	912,185
	Annual fee to DSE	118,117	-
	Annual fee to CSE	118,117	-
	Annual fee to CDBL	27,224	-
		<u>766,243</u>	<u>1,205,546</u>
<b>4</b>	<b>Accounts Receivable</b>		
	<b>Receivable from Brokerage House</b>	<u>876,480</u>	-
	<b>Interest/Profit Receivable</b>		
	SND/MSND	581,928	-
	FDR	2,458,319	984,551
		<u>3,040,247</u>	<u>984,551</u>
	<b>Cash Dividend Receivable</b>		
	Marico Bangladesh Ltd.	-	515,200
	Mutual Trust Bank Ltd.	13,500	-
	Export Import (Exim) Bank Limited	900,000	900,000
	The City Bank Ltd.	1,292,186	-
		<u>2,205,686</u>	<u>1,415,200</u>
		<u>6,122,413</u>	<u>2,399,751</u>

## CAPM BDBL Mutual Fund 01

### Notes to the Financial Statements

as at 30 September 2020

No. Particulars	Amount in Taka	
	30.09.20	30.06.20
<b>5 Cash and Cash Equivalent</b>		
Cash in Hand	-	-
Cash at Bank-SND account <span style="float: right;">Note:05.1</span>	33,291,037	62,125,686
Short term deposit (FDR) with:		
CVC Finance Limited	55,000,000	55,000,000
United Finance Limited	10,000,000	10,000,000
Union Bank Limited	5,000,000	5,000,000
	<b>103,291,037</b>	<b>132,125,686</b>
<b>5.1 Cash at Bank-SND account with:</b>		
Trust Bank Ltd.	306,382	306,382
Union Bank Ltd.	32,984,655	61,819,304
	<b>33,291,037</b>	<b>62,125,686</b>
<b>6 Accounts Payable</b>		
Payable to brokerage house	-	-
Management fee	2,087,350	3,971,720
Custodian fee	154,152	266,824
Payable of IPO Share Application	-	-
Audit fee	-	20,000
Unclaimed Dividend	136,732	136,732
	<b>2,378,234</b>	<b>4,395,277</b>
<b>7 Unit Capital</b>	<b>501,310,000</b>	<b>501,310,000</b>
<b>8 Investment diminution reserve</b>		
Investment in Marketable Securities-at market value	368,379,323	341,919,731
Investment in Marketable Securities-at Cost	428,585,545	423,278,716
<b>Total Unrealized Loss</b>	<b>(60,206,222)</b>	<b>(81,358,985)</b>
Provision for Unrealized Loss @100%	(60,206,222)	(32,543,594)
Less: Provision made last year	(75,469,068)	17,769,118
	<b>15,262,846</b>	<b>(50,312,712)</b>
<b>9 Retained Earnings</b>		
Opening Balance	(30,408,392)	32,385,264
Add: Net Profit during the period	5,213,817	(37,728,156)
	(25,194,575)	(5,342,892)
Less: Dividend Paid during the period	-	25,065,500
	<b>(25,194,575)</b>	<b>(30,408,392)</b>
<b>10 Net Asset Value (NAV) Per Unit at Cost</b>		
Total net asset value at cost price	551,584,493	546,370,659
Number of units	50,131,000	50,131,000
NAV per unit at cost	<b>11.00</b>	<b>10.90</b>
<b>11 Net Asset Value (NAV) Per Unit at Market Price</b>		
Net asset value at market price	491,378,270	420,588,880
Number of units	50,131,000	50,131,000
NAV per unit at market price	<b>9.80</b>	<b>8.39</b>

**CAPM BDBL Mutual Fund 01****Notes to the Financial Statements**

for the period from July 01, 2020 to September 30, 2020

No. Particulars	Amount in Taka	
	01.07.20 to 30.09.20	01.07.19 to 30.09.19
<b>12 Interest Income</b>		
Interest income from SND/MSND account	581,928	922,415
Interest income from FDR/MTDR	1,948,769	1,847,404
	<b>2,530,697</b>	<b>2,769,819</b>
<b>13 Net Gain on Sale of Marketable Securities</b>		
Aman Feed Limited	-	(20,608)
Bangladesh Submarine Cable Company Limited	543,569	-
Beacon Pharmaceuticals Limited	-	1,110,942
Coppertech Industries Limited	72,612	320,602
GlaxoSmithKline(GSK) Bangladesh Ltd.	-	812,394
Express Insurance Limited	1,880,872	-
ICB AMCL First Agrani Bank Mutual Fund	-	(94,573)
Marico Bangladesh Limited	-	285,757
Olympic Industries Limited	-	1,852
Orion Infusion Ltd.	1,442,204	-
Ratanpur Steel Re-Rolling Mills Limited	-	(8,402)
Sea Pearl Beach Resort & Spa Limited	-	220,690
SK Trims & Industries Limited	328,940	-
S.S Steel Limited	-	188,384
Shahjibazar Power Co. Limited	20,827	-
Singer Bangladesh Limited	-	3,115,232
Sinobangla Industries Ltd.	-	(28,140)
Square Pharmaceuticals Ltd.	(3,518,897)	-
Walton Hi-Tech Industries Ltd.	958,856	-
	<b>1,728,983</b>	<b>5,904,131</b>
<b>14 Dividend Income</b>		
AAMLUF	81,000	-
Grameenphone Limited	1,173,627	891,261
ICB Agrani	680,788	680,788
Marico Bangladesh Limited	772,800	500,000
Mutual Trust Bank Ltd.	13,500	-
The City Bank Limited	1,292,186	-
<b>Total Dividend Income Current Period</b>	<b>4,013,900</b>	<b>2,072,049</b>

**CAPM BDBL Mutual Fund 01****Notes to the Financial Statements**

for the period from July 01, 2020 to September 30, 2020

No.	Particulars	Amount in Taka	
		01.07.20 to 30.09.20	01.07.19 to 30.09.19
<b>15</b>	<b>Provision for Unrealized Gain/Loss During the Period</b>		
	Investment in Marketable Securities-at market value	368,379,323	341,919,731
	Investment in Marketable Securities-at Cost	428,585,545	423,278,716
	<b>Total Unrealized Loss</b>	<b>(60,206,222)</b>	<b>(81,358,985)</b>
	Provision for Unrealized Loss	(60,206,222)	(32,543,594)
	Less: Provision made last year	-	(25,922,461)
	Current period adjustment	60,206,222	-
		<u>-</u>	<u>(22,892,930)</u>
<b>16</b>	<b>Earnings Per Unit</b>		
	Net profit for the period (A)**	5,213,817	(15,730,861)
	Number of units (B)	50,131,000	50,131,000
	Earnings per unit (A÷B)	<u>0.10</u>	<u>(0.31)</u>

## Annexure-A

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, 2020

[Figure in million Banc

## 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 Investme nts
<b>A. Shares of Listed Companies (Script wise)</b>							
	<b>Sub-Total</b>		<b>404.27</b>	<b>347.82</b>	<b>(56.45)</b>		<b>74.58%</b>
<b>B. Listed Mutual Funds/CIS (Script wise)</b>							
1	ICBAGRANI1	1,361,575	13.62	10.36	(3.26)		2.51%
	<b>Sub-Total</b>		<b>13.62</b>	<b>10.36</b>	<b>(3.26)</b>		<b>2.51%</b>
<b>C. Listed Bond/Debenture/Islamic Securities (Script wise)</b>							
	<b>Sub-Total</b>		-	-	-		
<b>D. Other Listed Securities (Script wise), If any (IPO Investment)</b>							
	EPGL	0	10.00	10.00	-	0.00%	1.84%
	AOL	0	0.17	0.17	-	0.00%	0.03%
	<b>Sub-Total</b>		<b>10.17</b>	<b>10.17</b>	<b>-</b>		<b>1.88%</b>
<b>Grand Total of Capital Market Securities (Listed)</b>			<b>428.05</b>	<b>368.34</b>	<b>(59.71)</b>	<b>-</b>	<b>78.97%</b>

**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 Market Value /Fair Value of Investments	% Change (in terms of cost)	% of Total Investments
<b>A. Open-End Mutual Funds (Script wise)*</b>							
	AAML Unit Fund	180,000	1.80	2.01	0.21	11.80%	0.33%
	CWTEBFGF	250,000	2.50	2.87	0.37	14.70%	0.46%
	HFMAL Unit Fund	640,000	6.40	5.32	(1.08)	-16.80%	1.18%
	<b>Sub-Total</b>		<b>10.70</b>	<b>10.20</b>	<b>(0.50)</b>		<b>1.97%</b>
<b>B. Pre-IPO Placement Shares, If any</b>							
	<b>Sub-Total</b>		-	-	-		
<b>C. Non-Listed Bond/Debenture/Islamic Securities (Script wise)</b>							
	<b>Sub-Total</b>		-	-	-		
<b>Grand Total of Capital Market Securities (Non-Listed)</b>			<b>10.70</b>	<b>10.20</b>	<b>(0.50)</b>	<b>4</b>	<b>1.97%</b>

\*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 million Bangladeshi]

A. Money Market Investments (Script wise)		Types (G.Sec/Others)	No of Instrument	Cost Value	Market Value /Fair Value
<b>B. Term Deposit/Investment:</b>					
No and Date	Bank/Non-Bank Name	Rate of Interest/Profi †	Investment Value	Maturity Value	
1	United Finance Ltd.	8.00%	10.00	28-Oct-20	
2	CVC Finance Ltd.	13.00%	10.00	19-Oct-20	
3	CVC Finance Ltd.	11.00%	20.00	27-May-21	
4	CVC Finance Ltd.	11.00%	20.00	3-Jun-21	
5	CVC Finance Ltd.	10.50%	5.00	24-Sep-21	
6	Union Bank Ltd.	12.00%	5.00	12-Dec-21	
<b>Sub-Total</b>			<b>70.00</b>		
<b>C. Cash at Bank:</b>					
A/C No.	Bank Name	Nature of Account	Rate of Interest/Profi †	Available Balance	N/A
0016-0210015519	Trust Bank Ltd.	CD	0%	0.31	
0291-210000332	Union Bank Ltd.	SND	5%	32.98	
<b>Sub-Total</b>				<b>33.29</b>	
<b>D. Cash in Hand:</b>					
<b>Sub-Total</b>				0	N/A
<b>Total Cash and Cash Equivalents and Investments in Securities not related to Capital Market:</b>				<b>33.29</b>	-
<b>Total Investment=(I+II+III)</b>				<b>542.05</b>	<b>481.84</b>
					<b>(60.21)</b>

  
Managing Director & CEO



  
Compliance Officer