

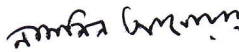
Financial Statement (Un-Audited)
of
CAPM BDBL Mutual Fund 01
For the period from 01 July 2020 to 31 December 2020

CAPM BDBL Mutual Fund 01
Statement of Financial Position
as at 31 December 2020

		<u>Amount in Taka</u>	
		<u>31.12.20</u>	<u>30.06.20</u>
ASSETS			
Non-Current Assets			
Preliminary and issue expenses	1	3,379,440	3,672,831
		<u>3,379,440</u>	<u>3,672,831</u>
Current Assets			
Investments	2	409,452,394	272,106,978
Advance and prepayments	3	6,841,621	14,678,927
Accounts Receivables	4	6,094,036	2,399,751
Cash and cash equivalents	5	104,430,937	132,125,686
		<u>526,818,988</u>	<u>421,311,342</u>
TOTAL ASSETS (A)		<u><u>530,198,428</u></u>	<u><u>424,984,173</u></u>
LIABILITIES			
Accounts Payables	6	4,956,720	4,395,277
TOTAL LIABILITIES (B)		<u>4,956,720</u>	<u>4,395,277</u>
NET ASSETS (A-B)		<u><u>525,241,708</u></u>	<u><u>420,588,896</u></u>
OWNERS' EQUITY			
Unit Capital	7	501,310,000	501,310,000
Investment diminution reserve		-	(50,312,712)
Retained earnings	8	23,931,708	(30,408,392)
		<u>525,241,708</u>	<u>420,588,896</u>
Net Asset Value (NAV) per unit:			
At cost	9	11.35	10.90
At market price	10	10.48	8.39

These financial statements should be read in conjunction with annexed notes


MD & CEO
Asset Manager


Chairman
Trustee


Compliance Officer
Asset Manager

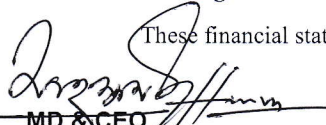


Member
Trustee

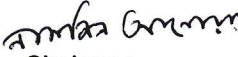


CAPM BDBL Mutual Fund 01
Statement of Profit or Loss and Other Comprehensive Income
for the period from July 01, 2020 to December 31, 2020

PARTICULERS	NOTES	Amount in Taka	
		01.07.20 to 31.12.20	01.07.19 to 31.12.19
INCOME			
Interest income	11	5,105,381	5,695,572
Net gain on sale of marketable securities	12	16,041,341	(1,558,232)
Dividend income	13	7,846,343	6,724,427
Total		28,993,065	10,861,766
EXPENSES			
Management fee		4,508,168	4,270,605
Amortization of preliminary and issue expenses		293,392	282,526
Trustee fee		293,361	376,806
Annual fee		562,944	560,485
Custodian fee		316,320	287,465
CDBL & BO charges		49,873	101,535
Brokerage fee		145,622	509,541
Bank charges , commission and excise duty		65,744	64,170
Add & Publicity expenses		168,500	165,000
Bidding Fees		32,000	3,000
Other operating expenses		25,000	51,000
Total Expenses		6,460,924	6,672,134
Net profit before provision for the period		22,532,141	4,189,632
Gain/(loss) on Marketable Securities (Unrealized)		-	(34,052,108)
Provision right back/(Made) During the period	14	31,807,959	-
Net profit after provision for the period		54,340,100	(29,862,476)
Other Comprehensive Income			
Unrealized Gain/Loss on Marketable Securities (After provision)	15	-	-
Total Comprehensive Income for the period		54,340,100	(29,862,476)
EPU after Considering Provision	16	1.08	(0.60)

These financial statements should be read in conjunction with annexed notes


MD & CEO
Asset Manager

Compliance Officer
Asset Manager


Chairman
Trustee

Member
Trustee

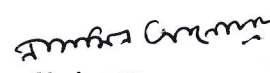


CAPM BDBL Mutual Fund 01
Statement of Profit or Loss and Other Comprehensive Income
for the period from October 01, 2020 to December 31, 2020

PARTICULERS	NOTES	Amount in Taka	
		01.10.20 to 31.12.20	01.10.19 to 31.12.19
INCOME			
Interest income		2,574,684	2,925,753
Net gain on sale of marketable securities		14,312,358	(7,462,363)
Dividend income		3,832,443	4,652,378
Total		20,719,485	115,768
EXPENSES			
Management fee		2,420,818	2,043,535
Amortization of preliminary and issue expenses		152,129	141,463
Trustee fee		135,530	-
Annual fee		281,472	465,884
Custodian fee		162,168	136,768
CDBL charges		23,804	39,063
Brokerage fee		73,195	103,001
Bank charges , commission and excise duty		62,544	62,490
Add & Publicity expenses		53,000	58,200
Bidding Fees		24,000	-
Other operating expenses		12,500	38,000
Total Expenses		3,401,160	3,088,404
Net profit before provision for the period		17,318,325	(2,972,636)
Gain/(loss) on Marketable Securities (Unrealized)		-	(27,430,975)
Provision right back/(Made) During the period		31,807,959	-
Net profit after provision for the period		49,126,284	(30,403,611)
Other Comprehensive Income			
Unrealized Gain/Loss on Marketable Securities (After provision)		-	-
Total Comprehensive Income for the period		49,126,284	(30,403,611)
EPU after Considering Provision		0.98	(0.61)

These financial statements should be read in conjunction with annexed notes


MD & CEO
Asset Manager


Chairman
Trustee


Compliance Officer
Asset Manager


Member
Trustee



CAPM BDBL Mutual Fund 01

Statement of Changes in Shareholders Equity
for the period from July 01, 2020 to December 31, 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	-	-	-	54,340,100	54,340,100
Dividend paid	-	-	-	-	-
Investment diminution reserve	-	-	50,312,712	-	50,312,712
Balance as at 31 December 2020	501,310,000	-	-	23,931,708	525,241,708
Balance as at 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)	(22,542,713)	438,784,242



MD & CEO
Asset Manager


Chairman
Trustee


Compliance Officer
Asset Manager


Member
Trustee



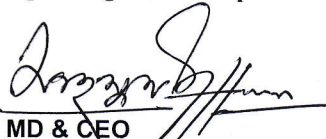
CAPM BDBL Mutual Fund 01

Statement of Cash Flows

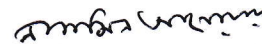
for the period from July 01, 2020 to December 31, 2020

PARTICULARS

	Amount in Taka	
	01.07.20 to 31.12.20	01.07.19 to 31.12.19
A. Cash flows from operating activities		
Interest income realized	3,206,772	2,958,397
Dividend income received	6,799,163	3,959,524
Gain on sale of investment	15,488,741	(1,558,232)
Advance & Prepayment	-	(325,527)
Payment made for expenses	(4,745,284)	(4,979,172)
Net cash flows from operating activities	20,749,392	54,989
B. Cash flows from investing activities		
Acquisition of shares from secondary market	(95,295,441)	(286,964,161)
Investment in IPO Application	(63,404,392)	(5,077,340)
Investment Returned from IPO	53,687,832	1,704,150
Proceeds from sale of shares in secondary market	56,572,360	271,590,187
Net cash used in investing activities	(48,439,641)	(18,747,164)
C. Cash flows from financing activities		
Dividend paid	(4,500)	(25,032,380)
Net cash used in financing activities	(4,500)	(25,032,380)
Net cash flows (A+B+C)	(27,694,749)	(43,724,555)
Cash and cash equivalents at the beginning of the period	132,125,686	162,762,674
Cash and cash equivalents at the end of the period	104,430,937	119,038,119
Net operating cash flows	20,749,392	54,989
Number of outstanding units	50,131,000	50,131,000
Net operating cash flows per unit	0.41	0.00


MD & CEO
Asset Manager


Compliance Officer
Asset Manager


Chairman
Trustee


Member
Trustee



CAPM BDBL Mutual Fund 01

Notes to the Financial Statements

as at 31 December 2020

No.	Particulars	Amount in Taka	
		31.12.20	30.06.20
1	Preliminary and Issue Expenses		
	Opening balance	3,672,831	4,237,882
	Less: Amortization during the period	293,391	565,051
		3,379,440	3,672,831
2	Investments (Annexure-A)		
	Investment in marketable securities - at market price	409,452,394	272,106,978
		409,452,394	272,106,978
3	Advance and Prepayments		
	Advance	6,492,380	13,473,380
	Prepayments	349,241	1,205,546
		6,841,621	14,678,927
3.1	Advance		
	Advance for IPO share application	4,995,000	11,976,000
	Advance Payment to CDBL	1,497,380	1,497,380
		6,492,380	13,473,380
3.2	Prepayments		
	Trustee fee	-	293,362
	Annual fee to BSEC	238,786	912,185
	Annual fee to DSE	54,938	-
	Annual fee to CSE	54,938	-
	Annual fee to CDBL	579	-
		349,241	1,205,546
4	Accounts Receivable		
	Receivable from Brokerage House	748,500	-
	Interest/Profit Receivable		
	SND/MSND	5,283	-
	FDR	2,877,876	984,551
		2,883,159	984,551
	Cash Dividend Receivable		
	AMANFEED	248,560	-
	BEACONPHAR	174,761	-
	BPML	168,048	-
	BSCCL	340,000	-
	DOREENPWR	455,277	-
	Export Import (Exim) Bank Limited	-	900,000
	IFADAUTOS	220,468	-
	Marico Bangladesh Ltd.	-	515,200



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

as at 31 December 2020

No. Particulars	Amount in Taka	
	31.12.20	30.06.20
MJLBD	600,431	-
NTC	10,695	-
RENATA	189,111	-
RINGSHINE	5,173	-
RUNNERAUTO	13,553	-
SEAPEARL	2,552	-
SINOBANGLA	33,750	-
	2,462,377	1,415,200
	6,094,036	2,399,751
5 Cash and Cash Equivalent		
Cash in Hand	-	-
Cash at Bank-SND account Note:05.1	49,430,937	62,125,686
Short term deposit (FDR) with:		
CVC Finance Limited	50,000,000	55,000,000
United Finance Limited	-	10,000,000
Union Bank Limited	5,000,000	5,000,000
	104,430,937	132,125,686
5.1 Cash at Bank-SND account with:		
Trust Bank Ltd.	301,380	306,382
Union Bank Ltd.	49,129,557	61,819,304
	49,430,937	62,125,686
6 Accounts Payable		
Payable to brokerage house	-	-
Management fee	4,508,168	3,971,720
Custodian fee	316,320	266,824
Payable of IPO Share Application	-	-
Audit fee	-	20,000
Unclaimed Dividend	132,232	136,732
	4,956,720	4,395,277
7 Unit Capital	501,310,000	501,310,000
8 Retained Earnings		
Opening Balance	(30,408,392)	32,385,264
Add: Net Profit during the period	54,340,100	(37,728,156)
	23,931,708	(5,342,892)
Less: Dividend Paid during the period	-	25,065,500
	23,931,708	(30,408,392)
9 Net Asset Value (NAV) Per Unit at Cost		
Total net asset value at cost price	568,902,816	546,370,659
Number of units	50,131,000	50,131,000



CAPM BDBL Mutual Fund 01

Notes to the Financial Statements

as at 31 December 2020

No. Particulars

	Amount in Taka	
	31.12.20	30.06.20
NAV per unit at cost	11.35	10.90
10 Net Asset Value (NAV) Per Unit at Market Price		
Net asset value at market price	525,241,708	420,588,880
Number of units	50,131,000	50,131,000
NAV per unit at market price	10.48	8.39



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

for the period from July 01, 2020 to December 31, 2020

No. Particulars	Amount in Taka	
	01.07.20 to 31.12.20	01.07.19 to 31.12.19
11 Interest Income		
Interest income from SND/MSND account	1,531,638	1,814,926
Interest income from FDR/MTDR	3,573,743	3,880,646
	5,105,381	5,695,572
12 Net Gain on Sale of Marketable Securities		
AAML	-	(118,400)
AMANFEED	(552,600)	(20,608)
AOL	495,508	-
ROBI	3,055,242	-
BEACONPHAR	184,916	1,251,904
BSCCL	1,545,617	-
DOMINAGE	1,237,519	-
COPPERTECH	72,612	320,602
EIL	1,880,872	-
GENEXIL	-	288,000
GLAXOSMITH	-	951,055
GP	-	(4,611,787)
HFAML	-	(529,003)
ICBAGRANI1	-	(94,573)
MARICO	-	373,189
MLDYEING	-	(1,130,500)
NEWLINE	-	50,648
OLYMPIC	-	1,852
ORIONINFU	1,442,204	-
WALTONHIL	9,550,693	-
QUEENSOUTH	-	96,744
RSRMSTEEL	-	(8,402)
RINGSHINE	(66,858)	169,960
SEAPEARL	-	220,690
SILCOPHL	-	174,671
SKTRIMS	328,940	-
SINGERBD	-	3,115,232
SINOBANGLA	-	(74,280)
SPCL	20,827	-
SQURPHARMA	(3,154,151)	(2,322,438)
SSSTEEL	-	337,212
	16,041,341	(1,558,232)



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

for the period from July 01, 2020 to December 31, 2020

No.	Particulars	Amount in Taka	
		01.07.20 to 31.12.20	01.07.19 to 31.12.19
13	Dividend Income		
	AAMLUF	81,000	-
	ACMELAB	-	140,000
	AMANFEED	248,560	310,700
	BATBC	74,970	-
	BEACONPHAR	174,761	-
	BPML	168,048	252,072
	BSCCL	340,000	-
	CITYBANK	1,292,186	-
	CONFIDCEM	-	107,865
	COPPERTECH	-	8,333
	DOREENPWR	455,277	684,930
	ESQUIRENIT	-	162,533
	ETL	-	200,000
	GENEXIL	-	522
	GP	1,173,627	891,261
	IBNSINA	221,086	172,275
	ICB AGRANI	680,788	680,788
	IFADAUTOS	220,468	239,964
	MARICO	1,288,000	1,015,200
	MJLBD	600,431	586,931
	MLDYEING	-	70,000
	MTB BANK	13,500	-
	NEWLINE	-	5,844
	NTC	10,695	47,056
	QUASEMIND	384,407	359,246
	RENATA	189,111	132,250
	RINGSHINE	5,173	-
	RUNNERAUTO	13,553	12,908
	SAIFPOWER	-	49,012
	SEAPEARL	2,552	-
	SILCOPHL	-	3,798
	SINOBANGLA	33,750	127,500
	SPCL	-	189,605
	SQURPHARMA	-	273,836
	UNIQUEHRL	-	-
	WALTONHIL	174,400	-
	Total Dividend Income Current Period	7,846,343	6,724,427



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

for the period from July 01, 2020 to December 31, 2020

No.	Particulars	Amount in Taka	
		01.07.20 to 31.12.20	01.07.19 to 31.12.19
14	Provision right back/(Made) During the period		
	Investment in marketable securities - at market	409,452,394	
	Investment in marketable securities - at cost	453,113,503	
	Total Unrealized Loss	(43,661,109)	-
	Less: Provision made Last quarter	(75,469,068)	
	Provision right back/(Made) During the period	31,807,959	-
15	Unrealized Gain/Loss on Marketable Securities (After provision)		
	Investment in marketable securities - at market	409,452,394	
	Investment in marketable securities - at cost	453,113,503	
	Total Unrealized Loss	(43,661,109)	-
	Less: Provision made Last quarter	(43,661,109)	
	Unrealized Gain/Loss on Marketable Securities	-	-
16	Earnings Per Unit		
	Net profit for the period (A)**	54,340,100	(29,862,476)
	Number of units (B)	50,131,000	50,131,000
	Earnings per unit (A÷B)	1.08	(0.60)
17	Declaration about significant change: The EPU as well as net operating cashflow per unit of the fund changed significantly due to increase in gain from capital market activities and write back of provisioned of the fund because of reduction in unrealised loss of portfolio of the fund.		

