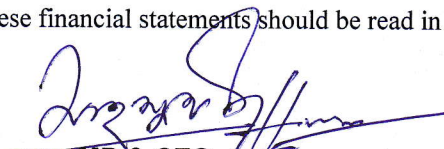



Financial Statement (Un-Audited)
of
CAPM BDBL Mutual Fund 01
For the period from 01 July 2020 to 31 March 2021

CAPM BDBL Mutual Fund 01
Statement of Financial Position
as at 31 March 2021

	NOTES	Amount in Taka	
		31.03.21	30.06.20
ASSETS			
Non-Current Assets			
Preliminary and issue expenses	1	3,249,043	3,672,831
		3,249,043	3,672,831
Current Assets			
Investments	2	403,548,901	272,106,978
Advance and prepayments	3	14,864,331	14,678,927
Accounts Receivables	4	6,207,766	2,399,751
Cash and cash equivalents	5	105,665,972	132,125,686
		530,286,970	421,311,342
TOTAL ASSETS (A)		533,536,013	424,984,173
LIABILITIES			
Accounts Payables	6	2,475,073	4,395,277
TOTAL LIABILITIES (B)		2,475,073	4,395,277
NET ASSETS (A-B)		531,060,940	420,588,896
OWNERS' EQUITY			
Unit Capital	7	501,310,000	501,310,000
Investment diminution reserve		-	(50,312,712)
Retained earnings	8	29,750,940	(30,408,392)
		531,060,940	420,588,896
Net Asset Value (NAV) per unit:			
At cost	9	11.64	10.90
At market price	10	10.59	8.39

These financial statements should be read in conjunction with annexed notes


MD & CEO
Asset Manager


Chairman
Trustee


Accounts/ 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 March 31, 2021

PARTICULERS	NOTES	Amount in Taka	
		01.07.20 to 31.03.21	01.07.19 to 31.03.20
INCOME			
Interest income	11	7,069,719	8,413,883
Net gain on sale of marketable securities	12	28,953,640	2,656,652
Dividend income	13	10,741,757	8,534,286
Total		46,765,116	19,604,821
EXPENSES			
Management fee		6,678,184	6,272,618
Amortization of preliminary and issue expenses		423,788	422,237
Annual fee		1,350,512	1,375,607
Custodian fee		492,886	425,439
CDBL & BO charges		81,991	130,198
Brokerage fee		212,870	583,287
Bank charges , commission and excise duty		70,364	83,982
Add & Publicity expenses		213,000	238,400
Bidding Fees		49,000	13,000
Other operating expenses		25,000	64,000
Total Expenses		9,597,595	9,608,767
Net profit before provision for the period		37,167,521	9,996,054
Provision right back/(Made) During the period	14	22,991,811	-
Net profit after provision for the period		60,159,332	9,996,054
Other Comprehensive Income			
Unrealized Gain/Loss on Marketable Securities (After provision)	15	-	(48,849,671)
Total Comprehensive Income for the period		60,159,332	(38,853,617)
EPU after Considering Provision	16	1.20	(0.78)

These financial statements should be read in conjunction with annexed notes


MD & CEO
Asset Manager


Chairman
Trustee


Accounts/ Compliance Officer
Asset Manager



Member
Trustee

CAPM BDBL Mutual Fund 01
Statement of Profit or Loss and Other Comprehensive Income
for the period from January 01, 2021 to March 31, 2021

PARTICULARS	NOTES	Amount in Taka	
		01.01.21 to 31.03.21	01.01.20 to 31.03.20
INCOME			
Interest income		1,964,340	2,718,311
Net gain on sale of marketable securities		12,912,301	4,214,884
Dividend income		2,895,417	1,809,860
Total		17,772,058	8,743,055
EXPENSES			
Management fee		2,170,017	2,002,012
Amortization of preliminary and issue expenses		130,396	139,710
Annual fee		494,207	438,315
Custodian fee		176,567	137,975
CDBL & BO charges		32,118	28,663
Brokerage fee		67,250	73,745
Bank charges , commission and excise duty		4,620	19,813
Add & Publicity expenses		44,500	73,400
Bidding Fees		17,000	10,000
Other operating expenses		-	13,000
Total Expenses		3,136,675	2,936,633
Net profit before provision for the period		14,635,383	5,806,423
Provision right back/(Made) During the period		(8,816,148)	-
Net profit after provision for the period		5,819,236	5,806,423
Other Comprehensive Income			
Unrealized Gain/Loss on Marketable Securities (After provision)		-	(14,797,563)
Total Comprehensive Income for the period		5,819,236	(8,991,141)
EPU after Considering Provision		0.12	(0.18)

These financial statements should be read in conjunction with annexed notes


MD & CEO
Asset Manager


Chairman
Trustee


Accounts/ 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 March 31, 2021

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	-	-	50,312,712	60,159,332	110,472,044
Balance as at 31 March 2021	501,310,000	-	-	29,750,940	531,060,940
Balance as at 01 July 2019	501,310,000	-	(17,281,641)	32,385,264	516,413,623
Net profit for the period	-	-	-	(38,853,617)	(38,853,617)
Dividend paid	-	-	-	(25,065,500)	(25,065,500)
Investment diminution reserve	-	-	(32,566,447)	-	(32,566,447)
Balance as at 31 March 2020	501,310,000	-	(49,848,088)	(31,533,853)	419,928,059


MD & CEO
Asset Manager


Chairman
Trustee


Accounts/ Compliance Officer
Asset Manager


Member
Trustee

CAPM BDBL Mutual Fund 01

Statement of Cash Flows

for the period from July 01, 2020 to March 31, 2021

PARTICULARS

	Amount in Taka	
	01.07.20 to 31.03.21	01.07.19 to 31.03.20
A. Cash flows from operating activities		
Interest income realized	3,619,272	3,434,008
Dividend income received	10,384,191	8,850,101
Gain on sale of investment	28,953,640	2,656,652
Advance & Prepayment	(1,019,318)	(932,837)
Payment made for expenses	(9,739,000)	(9,682,118)
Net cash flows from operating activities	32,198,785	4,325,807
B. Cash flows from investing activities		
Acquisition of shares from secondary market	(116,563,116)	(308,241,040)
Investment in IPO Application	(85,384,392)	(16,577,340)
Investment Returned from IPO	65,812,092	1,728,150
Proceeds from sale of shares in secondary market	77,481,418	305,796,060
Net cash used in investing activities	(58,653,998)	(17,294,170)
C. Cash flows from financing activities		
Dividend paid	(4,500)	(25,043,880)
Net cash used in financing activities	(4,500)	(25,043,880)
Net cash flows (A+B+C)	(26,459,714)	(38,012,244)
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	105,665,972	124,750,430
Net operating cash flows	32,198,785	4,325,807
Number of outstanding units	50,131,000	50,131,000
Net operating cash flows per unit	0.64	0.09


MD & CEO
Asset Manager


Chairman
Trustee


Accounts/ Compliance Officer
Asset Manager


Member
Trustee

CAPM BDBL Mutual Fund 01

Notes to the Financial Statements

as at 31 March 2021

No.	Particulars	Amount in Taka	
		31.03.21	30.06.20
1	Preliminary and Issue Expenses		
	Opening balance	3,672,831	4,237,882
	Less: Amortization during the period	423,788	565,051
		3,249,043	3,672,831
2	Investments (Annexure-A)		
	Investment in marketable securities - at market price	403,548,901	272,106,978
		403,548,901	272,106,978
3	Advance and Prepayments		
	Advance	Note: 3.1 13,989,980	13,473,380
	Prepayments	Note: 3.2 874,351	1,205,546
		14,864,331	14,678,927
3.1	Advance		
	Advance for IPO share application	12,492,600	11,976,000
	Advance Payment to CDBL	1,497,380	1,497,380
		13,989,980	13,473,380
3.2	Prepayments		
	Trustee fee	193,261	293,362
	Annual fee to BSEC	113,108	912,185
	Annual fee to DSE	243,769	-
	Annual fee to CSE	243,769	-
	Annual fee to CDBL	80,444	-
		874,351	1,205,546
4	Accounts Receivable		
	Receivable from Brokerage House	-	-
	Interest/Profit Receivable		
	SND/MSND	474,976	-
	FDR	3,960,023	984,551
		4,434,999	984,551
	Cash Dividend Receivable		
	AMANFEED	248,560	-
	Export Import (Exim) Bank Limited	-	900,000
	GP	1,309,046	-
	Marico Bangladesh Ltd.	-	515,200
	RINGSHINE	5,173	-
	SINGERBD	209,988	-
		1,772,767	1,415,200
		6,207,766	2,399,751

CAPM BDBL Mutual Fund 01

Notes to the Financial Statements

as at 31 March 2021

No.	Particulars	Amount in Taka	
		31.03.21	30.06.20
5	Cash and Cash Equivalent		
	Cash in Hand	-	-
	Cash at Bank-SND account Note:05.1	50,665,972	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
		105,665,972	132,125,686
5.1	Cash at Bank-SND account with:		
	Trust Bank Ltd.	301,380	306,382
	Union Bank Ltd.	50,364,593	61,819,304
		50,665,972	62,125,686
6	Accounts Payable		
	Payable to brokerage house	-	-
	Management fee	2,170,017	3,971,720
	Custodian fee	172,824	266,824
	Audit fee	-	20,000
	Unclaimed Dividend	132,232	136,732
		2,475,073	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	60,159,332	(37,728,156)
		29,750,940	(5,342,892)
	Less: Dividend Paid during the period	-	25,065,500
		29,750,940	(30,408,392)
9	Net Asset Value (NAV) Per Unit at Cost		
	Total net asset value at cost price	583,538,198	546,370,659
	Number of units	50,131,000	50,131,000
	NAV per unit at cost	11.64	10.90
10	Net Asset Value (NAV) Per Unit at Market Price		
	Net asset value at market price	531,060,942	420,588,880
	Number of units	50,131,000	50,131,000
	NAV per unit at market price	10.59	8.39

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

for the period from July 01, 2020 to March 31, 2021

No. Particulars	Amount in Taka	
	01.07.20 to 31.03.21	01.07.19 to 31.03.20
11 Interest Income		
Interest income from SND/MSND account	2,001,331	2,369,918
Interest income from FDR/MTDR	5,068,388	6,043,965
	7,069,719	8,413,883
12 Net Gain on Sale of Marketable Securities		
AAML	-	(118,400)
ACFL	-	232,932
ADVENT	-	663,953
AMANFEED	(1,083,338)	(20,608)
AOL	495,507	-
BATBC	2,450,663	-
BEACONPHAR	365,194	1,251,904
BSCCL	1,881,422	-
COPPERTECH	72,612	435,174
CRYSTALINS	819,919	-
DOMINAGE	1,237,519	-
EGEN	397,513	-
EIL	1,880,872	-
EXIMBANK	(146,974)	-
GENEXIL	-	352,627
GLAXOSMITH	-	951,055
GP	-	(4,611,787)
HFAML	-	(529,003)
ICBAGRANI1	-	(94,573)
IFADAUTOS	(863,175)	-
KPCL	-	1,232,006
MARICO	938,823	373,189
MLDYEING	-	(170,319)
NEWLIN	-	85,608
NRBCBANK	500,210	-
OLYMPIC	-	1,852
ORIONINFU	1,442,204	-
QUEENSOUTH	-	96,744
RINGSHINE	(66,858)	169,960
ROBI	11,471,442	-
RSRMSTEEL	-	(8,402)
SAIFPOWER	-	627,170
SEAPEARL	-	445,739
SILCOPHL	-	313,585
SINGERBD	-	3,115,232

CAPM BDBL Mutual Fund 01

Notes to the Financial Statements

for the period from July 01, 2020 to March 31, 2021

No. Particulars	Amount in Taka	
	01.07.20 to 31.03.21	01.07.19 to 31.03.20
SINOBANGLA	-	(74,280)
SKTRIMS	328,940	-
SPCL	20,827	(79,479)
SQURPHARMA	(3,154,151)	(2,322,438)
SSSTEEL	-	337,212
TAUFIKA	413,776	-
WALTONHIL	9,550,693	-
	28,953,640	2,656,652
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	127,844	107,865
COPPERTECH	-	8,337
CWTEGBDFGF	250,000	-
DOREENPWR	455,322	684,930
ESQUIRENIT	162,533	162,533
ETL	-	200,000
GENEXIL	-	549
GP	2,482,673	1,167,377
HFAML	320,000	352,000
IBNSINA	221,086	172,275
ICB AGRANI	680,788	680,788
IFADAUTOS	220,483	239,964
MARICO	1,803,200	1,788,000
MJLBD	600,431	586,931
MLDYEING	-	70,000
MTB	13,500	-
NEWLINE	-	5,855
NTC	10,695	47,056
QUASEMIND	384,407	359,260
RENATA	189,858	132,794
RINGSHINE	5,173	-
RUNNERAUTO	13,553	12,932
SAIFPOWER	-	49,023

CAPM BDBL Mutual Fund 01

Notes to the Financial Statements

for the period from July 01, 2020 to March 31, 2021

No. Particulars	Amount in Taka	
	01.07.20 to 31.03.21	01.07.19 to 31.03.20
SEAPEARL	2,552	22
SILCOPHL	-	3,820
SINGERBD	209,988	-
SINGERBD	-	408,069
SINOBANGLA	33,750	127,500
SPCL	-	189,631
SQURPHARMA	-	274,005
WALTONHIL	174,400	
Total Dividend Income Current Period	10,741,757	8,534,286
14 Provision right back/(Made) During the period		
Investment in marketable securities - at market	403,548,901	-
Investment in marketable securities - at cost	456,026,158	-
Total Unrealized Loss	(52,477,257)	-
Less: Provision made last quarter	(75,469,068)	-
Provision right back/(Made) During the period	22,991,811	-
15 Unrealized Gain/Loss on Marketable Securities (After provision)		
Investment in marketable securities - at market	403,548,901	273,268,538
Investment in marketable securities - at cost	456,026,158	397,888,758
Total Unrealized Loss	(52,477,257)	(124,620,220)
Provision for Unrealized Loss	-	(74,772,132)
Less: Provision made Last quarter	(52,477,257)	(25,922,461)
Unrealized Gain/Loss on Marketable Securities (After pr	0	(48,849,671)
16 Earnings Per Unit		
Net profit for the period (A)**	60,159,332	(38,853,617)
Number of units (B)	50,131,000	50,131,000
Earnings per unit (A÷B)	1.20	(0.78)