

**CAPM BDBL MUTUAL FUND 01**  
**STATEMENT OF FINANCIAL POSITION**  
Half Yearly Report (Unaudited)  
As at 31 December 2017

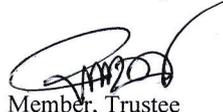
Particulars	Notes	As at December	As at June 30,
		31, 2017	2017
		Taka	Taka
<b>ASSETS</b>			
<b>Non Current Assets</b>			
Preliminary and issue expenses	1.00	5,085,459	5,367,984
<b>Total Non Current Assets</b>		<b>5,085,459</b>	<b>5,367,984</b>
<b>Current Assets</b>			
Investments	2.00	449,081,395	322,907,941
Other receivables	3.00	3,019,278	4,867,799
Prepayments & Advance	4.00	44,067,518	15,621,464
Cash and cash equivalents	5.00	65,407,785	167,925,010
<b>Total Current Assets</b>		<b>561,575,976</b>	<b>511,322,215</b>
<b>Total Assets</b>		<b>566,661,435</b>	<b>516,690,199</b>
<b>OWNERS' EQUITY &amp; LIABILITIES</b>			
<b>OWNERS' EQUITY:</b>			
Unit Capital	6.00	501,310,000	501,310,000
Retained earnings	7.00	45,635,130	10,313,314
<b>Total Owners' Equity</b>		<b>546,945,130</b>	<b>511,623,314</b>
<b>Current Liabilities</b>			
Accounts payable	8.00	19,716,305	5,066,885
<b>Total Current Liabilities</b>		<b>19,716,305</b>	<b>5,066,885</b>
<b>Total Equity &amp; Liabilities</b>		<b>566,661,435</b>	<b>516,690,199</b>

**Net asset value (NAV) per unit:**

At cost	9.00	10.90	10.44
At market price	10.00	10.91	10.21

On behalf of CAPM BDBL MUTUAL FUND 01

  
Chairman, Trustee  
Investment Corporation of Bangladesh

  
Member, Trustee  
Investment Corporation of Bangladesh



  
Managing Director & CEO  
Asset Manager  
CAPM Company Limited

  
Compliance Officer  
Asset Manager  
CAPM Company Limited

Dhaka  
Date: 17.01.2018

**CAPM BDBL MUTUAL FUND 01**

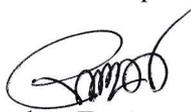
Statement of Profit or Loss and Other Comprehensive Income  
For the period from 01 October, 2017 to 31 December, 2017

For the period from 01  
October, 2017 to 31  
December, 2017

Particulars	Notes	Taka
<b>Income</b>		
Interest income		1,236,101
Net gain on sale of marketable securities		13,211,724
Dividend income		3,574,361
<b>Total Income</b>		<b>18,022,186</b>
<b>Expenditure</b>		
Management fee		2,352,265
Amortization of Preliminary and Issue expenses		141,263
Advertisement & Publicity Expenses		48,600
Bank Charge, Commission & Excise Duty		134,184
Annual Fees		252,715
Trustee Fee		193,446
Custodian Fee		159,292
Bidding Fee (Book-Building)		13,000
Brokerage Fee-Sale		255,113
CDBL & BO Charge		104,569
Other Oprating Expenses		50,500
<b>Total Expense</b>		<b>3,704,946</b>
Income during the period		<b>14,317,239</b>
Provision for Unrealized Gain/Loss during the period		<b>18,430,989</b>
<b>Net income during the period</b>		<b>32,748,229</b>
<b>Earnings per unit during the period</b>		<b>0.65</b>

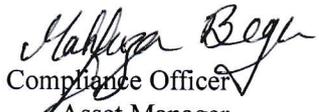
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**CAPM BDBL MUTUAL FUND 01**  
**Statement of Profit or Loss and Other Comprehensive Income**  
**Half Yearly Report (Unaudited)**  
**For the period from 01 July, 2017 to 31 December, 2017**

Particulars	Notes	For the period from 01 July, 2017 to 31 December, 2017 Taka	For the period from 18 December, 2016 to 31 December, 2016
<b>Income</b>			
Interest income		2,941,985	241777.46
Net gain on sale of marketable securities		34,828,127	-
Dividend income		5,822,924	-
<b>Total Income</b>		<b>43,593,036</b>	<b>241,777</b>
<b>Expenditure</b>			
Management fee		4,662,961	297,098
Amortization of Preliminary and Issue expenses		282,525	18,628
Advertisement & Publicity Expenses		177,600	-
Bank Charge, Commission & Excise Duty		135,871	31,533
Annual Fees		505,430	-
Trustee Fee		384,583	-
Custodian Fee		291,344	-
Bidding Fee (Book-Building)		16,000	-
Brokerage Fee-Sale		772,756	-
CDBL & BO Charge		167,312	-
Other Oprationg Expenses		76,000	-
<b>Total Expense</b>		<b>7,472,382</b>	<b>347,259</b>
Income during the period		<b>36,120,654</b>	<b>(105,482)</b>
Provision for Unrealized Gain/Loss during the peric	11.00	<b>9,227,362</b>	<b>(267,402)</b>
<b>Net income during the period</b>		<b>45,348,016</b>	<b>(372,884)</b>
<b>Earnings per unit during the period</b>	12.00	<b>0.90</b>	<b>(0.01)</b>

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**CAPM BDBL MUTUAL FUND 01**  
Statement of Changes in Equity  
Half Yearly Report (Unaudited)  
For the period from 01 July, 2017 to 31 December, 2017

Particulars	<i>Amount in Taka</i>		
	Unit Capital	Retained Earnings	Total Equity
<b>Balance as at 01 July 2017</b>	<b>501,310,000</b>	<b>10,313,314</b>	<b>511,623,314</b>
Net income during the period	-	45,348,016	45,348,016
Dividend Paid	-	(10,026,200)	(10,026,200)
<b>Balance as at 30 September 2017</b>	<b>501,310,000</b>	<b>45,635,130</b>	<b>546,945,130</b>

**CAPM BDBL MUTUAL FUND 01**  
Statement of Changes in Equity  
For the period from 12 January, 2017 to 30 June, 2017

Particulars	<i>Amount in Taka</i>		
	Unit Capital	Retained Earnings	Total Equity
<b>Balance as at 12 January 2017</b>	-	-	-
Issued, subscribed and paid unit capital	501,310,000	-	501,310,000
Net income during the period	-	10,313,314	10,313,314
<b>Balance as at 30 June 2017</b>	<b>501,310,000</b>	<b>10,313,314</b>	<b>511,623,314</b>

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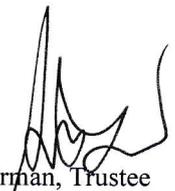
  
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**CAPM BDBL MUTUAL FUND 01**  
Statement of Cash Flows  
Half Yearly Report (Unaudited)  
For the period from 01 July, 2017 to 31 December, 2017

Particulars	Taka	
	For the period from 01 July, 2017 to 31 December, 2017	For the period from 18 December, 2016 to 31 December, 2016
<b>Cash flows from operating activities</b>		
Interest income realized in cash	2,054,332	6,531,857
Proceeds from sale of marketable securities	39,573,239	-
Dividend income	3,813,987	-
Operating expenses	(5,928,788)	(20,295,699)
<b>Net cash from operating activities</b>	<b>39,512,769</b>	<b>(13,763,842)</b>
<b>Cash flows from investing activities</b>		
Investment in Listed Securities	(442,419,783)	-
Received from Listed & Non listed Securities	260,415,989	-
Investment in Non listed Securities	50,000,000	-
<b>Net cash used in investing activities</b>	<b>(132,003,794)</b>	-
<b>Cash flows from financing activities</b>		
Proceeds from issuance of units - Capital fund	-	201,694,426
Dividend paid	(10,026,200)	-
<b>Net cash used in financing activities</b>	<b>(10,026,200)</b>	<b>201,694,426</b>
<b>Net cash flows</b>	<b>(102,517,224)</b>	<b>187,930,584</b>
Cash and cash equivalents at the beginning of the period	167,925,010	304,861,275
<b>Cash and cash equivalents at the end of the period</b>	<b>65,407,785</b>	<b>492,791,859</b>
Net operating cash flows	39,512,769	(13,763,842)
Number of outstanding units	50,131,000	50,131,000
<b>Net operating cash flows per unit</b>	<b>0.79</b>	<b>(0.27)</b>

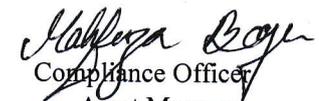
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**CAPM BDBL Mutual Fund 01**  
Notes to the Financial Statements

	For the period from 01 July, 2017 to 31 December, 2017	For the period from 12 January, 2017 to 30 June, 2017
	<u>Taka</u>	<u>Taka</u>
<b>1.00 Preliminary and issue expenses</b>		
Opening Balance	5,367,984	-
Total preliminary and issue expenses incurred	-	5,669,137
Less: Amortization made during the period	282,525	301,153
	<u><b>5,085,459</b></u>	<u><b>5,367,984</b></u>
<b>2.00 Investments</b>		
Investment in marketable securities - at market	429,081,395	322,907,941
Investment in FDR	20,000,000	-
	<u><b>449,081,395</b></u>	<u><b>322,907,941</b></u>
<b>3.00 Other receivables</b>		
Receivable from Broker House	-	4,745,113
Cash Dividend	2,008,938	-
FDR Investment	370,000	-
Short Notice Deposit (SND)	640,340	122,687
	<u><b>3,019,278</b></u>	<u><b>4,867,799</b></u>
<b>4.00 Advance, Deposit &amp; Prepayments</b>		
Advance Payment	1,572,184	1,572,184
Advance Annual Fee	354,351	859,781
Advance Trustee Fee	378,984	353,188
Advance IPO Application	41,762,000	12,836,312
	<u><b>44,067,518</b></u>	<u><b>15,621,464</b></u>
<b>5.00 Cash and cash equivalents</b>		
<b>Cash at bank - SND Account with:</b>		
Trust Bank Ltd (Gulshan branch)	2,994,944	67,129,634
SBAC Bank Ltd (Banani branch)	208,774	50,404,075
Union Bank Ltd (Banani branch)	62,204,067	50,391,300
	<u><b>65,407,785</b></u>	<u><b>167,925,010</b></u>
<b>6.00 Unit Capital</b>		
50131000 units of Tk 10 each	501,310,000	501,310,000
	<u><b>501,310,000</b></u>	<u><b>501,310,000</b></u>
<b>7.00 Retained earnings</b>		
Opening Balance	10,313,314	-
Net income during the period	45,348,016	10,313,314
Less: Dividend Paid	(10,026,200)	-
	<u><b>45,635,130</b></u>	<u><b>10,313,314</b></u>
Profit & Loss has been adjusted with retained earnings.		
<b>8.00 Accounts payable</b>		
Management fee Payable	4,662,961	4,826,115
Payable to CDBL Charge	-	6,900
Custodian fee Payable	291,344	213,870
Payable to Audit Fee	-	20,000
Payable to IPO share application	14,762,000	-
	<u><b>19,716,305</b></u>	<u><b>5,066,885</b></u>



