

Financial Statement
of
CAPM BDBL Mutual Fund 01
For the period from 01 July 2021 to 31 March 2022

CAPM BDBL Mutual Fund 01
Statement of Financial Position
as at 31 March 2022


		Amount in Taka	
		<u>31.03.22</u>	<u>30.06.21</u>
ASSETS			
Non-Current Assets			
Preliminary and issue expenses	1	2,673,127	3,107,781
		<u>2,673,127</u>	<u>3,107,781</u>
Current Assets			
Investments	2	536,141,308	454,478,389
Advance and prepayments	3	7,407,823	9,898,782
Accounts Receivables	4	3,580,679	1,529,150
Cash and cash equivalents	5	87,342,392	127,939,157
		<u>634,472,202</u>	<u>593,845,478</u>
TOTAL ASSETS (A)		<u>637,145,329</u>	<u>596,953,259</u>
LIABILITIES			
Accounts Payables	6	2,895,306	4,940,487
Unclaimed Dividend Account	7	24,001	132,232
TOTAL LIABILITIES (B)		<u>2,919,307</u>	<u>5,072,720</u>
NET ASSETS (A-B)		<u>634,226,022</u>	<u>591,880,540</u>
OWNERS' EQUITY			
Unit Capital	8	501,310,000	501,310,000
Investment diminution reserve	9	84,690,872	-
Retained earnings	10	48,225,150	90,570,540
		<u>634,226,022</u>	<u>591,880,540</u>
Net Asset Value (NAV) per unit:			
At cost	11	10.96	11.85
At market price	12	12.65	11.81

These financial statements should be read in conjunction with annexed notes


MD & CEO
Asset Manager


Compliance Officer
Asset Manager

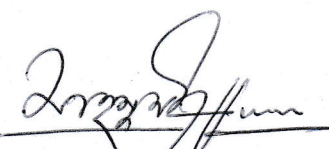

Chairman
Trustee


Member
Trustee

CAPM BDBL Mutual Fund 01
Statement of Profit or Loss and Other Comprehensive Income
for the period from July 01, 2021 to March 31, 2022

PARTICULERS	NOTES	Amount in Taka	
		01.07.21 to 31.03.22	01.07.20 to 31.03.21
INCOME			
Interest income	13	5,456,831	7,069,719
Net gain on sale of marketable securities	14	16,894,652	28,953,640
Dividend income	15	9,809,640	10,741,757
Total		32,161,124	46,765,116
EXPENSES			
Management fee		7,917,805	6,678,184
Amortization of preliminary and issue expenses		434,654	423,788
Trustee fee		673,903	-
Annual fee		833,217	1,350,512
Custodian fee		633,074	492,886
CDBL & BO charges		119,597	81,991
Brokerage fee		456,989	212,870
Bank charges , commission and excise duty		97,431	70,364
Add & Publicity expenses		270,400	213,000
Bidding Fees		23,000	49,000
Other operating expenses		35,000	25,000
Total Expenses		11,495,070	9,597,595
Net profit before provision for the period		20,666,054	37,167,521
Write back/(Made) during the period	9	2,158,856	22,991,811
Net profit after provision for the period		22,824,910	60,159,332
Other Comprehensive Income			
Investment Diminution Reserve	9	84,690,872	-
Total Comprehensive Income for the period		107,515,782	60,159,332
EPU after Considering Provision	16	0.45	1.20

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Asset Manager


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CAPM BDBL Mutual Fund 01
Statement of Profit or Loss and Other Comprehensive Income
for the period from January 01, 2022 to March 31, 2022

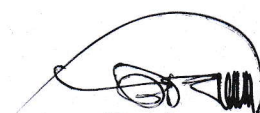
PARTICULERS	NOTES	Amount in Taka	
		01.01.22 to 31.03.22	01.01.21 to 31.03.21
INCOME			
Interest income		1,453,022	1,964,340
Net gain on sale of marketable securities		2,579,123	12,912,301
Dividend income		1,104,130	2,895,417
Total		5,136,276	17,772,058
EXPENSES			
Management fee		2,569,023	2,170,017
Amortization of preliminary and issue expenses		141,263	130,396
Trustee fee		229,992	-
Annual fee		273,656	494,207
Custodian fee		218,923	176,567
CDBL & BO charges		61,285	32,118
Brokerage fee		133,909	67,250
Bank charges , commission and excise duty		460	4,620
Add & Publicity expenses		73,200	44,500
Bidding Fees		5,000	17,000
Other operating expenses		35,000	-
Total Expenses		3,741,712	3,136,674
Net profit before provision for the period		1,394,564	14,635,384
Write back/(Made) during the period		-	(8,816,148)
Net profit after provision for the period		1,394,564	5,819,236
Other Comprehensive Income			
Investment Diminution Reserve		16,111,387	-
Total Comprehensive Income for the period		17,505,951	5,819,236
EPU after Considering Provision		0.03	0.12

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MD & CEO
Asset Manager


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CAPM BDBL Mutual Fund 01
Statement of Changes in Shareholders Equity
for the period from July 01, 2021 to March 31, 2022

Amount in Taka

Particulars	Unit Capital	Investment Diminution Reserve	Retained Earnings	Total Equity
Opening Balance 01 July 2021	501,310,000	-	90,570,540	591,880,540
Net profit for the Period	-	-	22,824,910	22,824,910
Dividend paid			(65,170,300)	(65,170,300)
Investment diminution reserve	-	84,690,872	-	84,690,872
Balance as at 31 March 2022	501,310,000	84,690,872	48,225,150	634,226,021
Balance as at 01 July 2020	501,310,000	(50,312,712)	(30,408,392)	420,588,896
Net profit for the period	-	-	60,159,332	60,159,332
Dividend paid	-	-	-	-
Investment diminution reserve	-	50,312,712	-	50,312,712
Balance as at 31 March 2021	501,310,000	-	29,750,940	531,060,940


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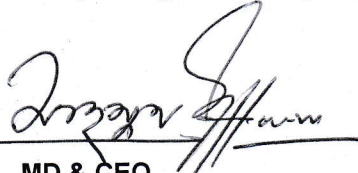
CAPM BDBL Mutual Fund 01

Statement of Cash Flows

for the period from July 01, 2021 to March 31, 2022

PARTICULERS

	Amount in Taka	
	01.07.21 to 31.03.22	01.07.20 to 31.03.21
A. Cash flows from operating activities		
Interest income realized	2,467,742	3,619,272
Dividend income received	10,747,201	10,384,191
Gain on sale of investment	16,894,652	28,953,640
Advance & Prepayment	(1,513,760)	(1,019,318)
Payment made for expenses	(11,706,708)	(9,739,000)
Net cash flows from operating activities	16,889,127	32,198,785
B. Cash flows from investing activities		
Acquisition of shares from secondary market	(188,329,028)	(116,563,116)
Investment in IPO Application	(96,290,340)	(85,384,392)
Investment Returned from IPO	80,703,860	65,812,092
Proceeds from sale of shares in secondary market	211,599,916	77,481,418
Net cash used in investing activities	7,684,408	(58,653,998)
C. Cash flows from financing activities		
Dividend paid	(65,170,300)	(4,500)
Net cash used in financing activities	(65,170,300)	(4,500)
Net cash flows (A+B+C)	(40,596,765)	(26,459,713)
Cash and cash equivalents at the beginning of the period	127,939,157	132,125,686
Cash and cash equivalents at the end of the period	87,342,392	105,665,972
Net operating cash flows	16,889,127	32,198,785
Number of outstanding units	50,131,000	50,131,000
Net operating cash flows per unit	0.34	0.64


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 March 2022

No. Particulars	Amount in Taka	
	31.03.22	30.06.21
1 Preliminary and Issue Expenses		
Opening balance	3,107,781	3,672,832
Less: Amortization during the period	434,654	565,051
	<u>2,673,127</u>	<u>3,107,781</u>
2 Investments (Annexure-A)		
Investment in marketable securities - at market price	536,141,308	454,478,389
	<u>536,141,308</u>	<u>454,478,389</u>
3 Advance and Prepayments		
Advance	Note: 3.1 6,497,380	8,994,980
Prepayments	Note: 3.2 910,443	903,802
	<u>7,407,823</u>	<u>9,898,782</u>
3.1 Advance		
Advance for IPO share application	5,000,000	7,497,600
Advance Payment to CDBL	1,497,380	1,497,380
	<u>6,497,380</u>	<u>8,994,980</u>
3.2 Prepayments		
Trustee fee	232,548	-
Annual fee to BSEC	111,250	487,575
Annual fee to DSE	243,101	181,105
Annual fee to CSE	243,101	181,105
Annual fee to CDBL	80,444	54,016
	<u>910,443</u>	<u>903,802</u>
4 Accounts Receivable		
Receivable from Brokerage House	-	-
Interest/Profit Receivable		
SND/MSND	335,418	-
FDR	3,240,088	586,417
	<u>3,575,506</u>	<u>586,417</u>
Cash Dividend Receivable		
AMANFEED	-	248,560
EXIMBANK	-	225,000
MARICO	-	464,000
RINGSHINE	5,173	5,173
	<u>5,173</u>	<u>942,733</u>
	<u>3,580,679</u>	<u>1,529,150</u>

CAPM BDBL Mutual Fund 01

Notes to the Financial Statements

as at 31 March 2022

No. Particulars	Amount in Taka	
	31.03.22	30.06.21
5 Cash and Cash Equivalent		
Cash in Hand	-	-
Cash at Bank-SND account Note: 5.1	37,342,392	72,939,157
Short term deposit (FDR) with:		
CVC Finance Limited	50,000,000	50,000,000
Union Bank Limited	-	5,000,000
	87,342,392	127,939,157
5.1 Cash at Bank-SND account with:		
Trust Bank Ltd.	256,516	301,030
Union Bank Ltd.	37,085,876	72,638,127
	37,342,392	72,939,157
6 Accounts Payable		
Management fee	2,569,023	4,564,097
Custodian fee	218,052	356,391
Dividend Payable	108,231	-
Audit fee	-	20,000
	2,895,306	4,940,487
7 Unclaimed Dividend Account (Annexure-B)	24,001	132,232
8 Unit Capital	501,310,000	501,310,000
9 Investment Diminution reserve		
Investment in marketable securities-at market	536,141,308	454,478,389
Investment in marketable securities-at cost	451,450,436	456,637,245
Total Unrealize Gain/(Loss)	84,690,872	(2,158,856)
Less: Previous year unrealized gain/(loss)	(2,158,856)	(75,469,068)
	86,849,728	73,310,212
Less: Provision for unrealized Gain/(Loss) on Marketable securities write back/(made) during the period	2,158,856	73,310,212
Investment Diminution reserve	84,690,872	-
10 Retained Earnings		
Opening Balance	90,570,540	(30,408,392)
Add: Net Profit during the period	22,824,910	120,978,932
	113,395,450	90,570,540
Less: Dividend Paid during the period	65,170,300	-
	48,225,150	90,570,540
11 Net Asset Value (NAV) Per Unit at Cost		
Total net asset value at cost price	549,535,149	594,039,396
Number of units	50,131,000	50,131,000
NAV per unit at cost	10.96	11.85
12 Net Asset Value (NAV) Per Unit at Market Price		
Net asset value at market price	634,226,022	591,880,540
Number of units	50,131,000	50,131,000

CAPM BDBL Mutual Fund 01

Notes to the Financial Statements

as at 31 March 2022

No. Particulars

	Amount in Taka	
	31.03.22	30.06.21
NAV per unit at market price	12.65	11.81

CAPM BDBL Mutual Fund 01

Notes to the Financial Statements

for the period from July 01, 2021 to March 31, 2022

No. Particulars	Amount in Taka	
	01.07.21 to 31.03.22	01.07.20 to 31.03.21
13 Interest Income		
Interest income from SND/MSND account	1,753,161	2,001,331
Interest income from FDR/MTDR	3,703,671	5,068,388
	<u>5,456,831</u>	<u>7,069,719</u>
14 Net Gain on Sale of Marketable Securities		
ACMEPL	688,674	-
ADNTEL	7,182	-
AGNISYSL	(503,270)	-
AMANFEED	-	(1,083,338)
AOL	-	495,507
BATBC	-	2,450,663
BDTHAIFOOD	157,541	-
BEACONPHAR	-	365,194
BERGERPBL	279,525	-
BPPL	3,397,350	-
BSCCL	3,849,219	1,881,422
BXPHERMA	1,702,286	-
CONFIDCEM	(230,103)	-
COPPERTECH	-	72,612
CRYSTALINS	-	819,919
DOMINAGE	-	1,237,519
DOREENPWR	(1,425,445)	-
EGEN	-	397,513
EIL	-	1,880,872
ESQUIRENIT	(1,394,444)	-
ETL	1,947,729	-
EXIMBANK	562,140	(146,974)
GENEXIL	3,966,799	-
GLAXOSMITH	-	-
GP	(2,502,894)	-
IFADAUTOS	-	(863,175)
INDEXAGRO	582,660	-
MARICO	-	938,823
MASTERAGRO	8,587	-
MJLBD	(253,695)	-
MOSTFAMETL	31,434	-
MTB	(64,792)	-
NRBCBANK	-	500,210
NTC	177,066	-
ORIONINFU	-	1,442,204

CAPM BDBL Mutual Fund 01

Notes to the Financial Statements

for the period from July 01, 2021 to March 31, 2022

No.	Particulars	Amount in Taka	
		01.07.21 to 31.03.22	01.07.20 to 31.03.21
	ORYZAAGRO	5,300	-
	PRIMEINSUR	3,787,719	
	RINGSHINE	-	(66,858)
	ROBI	(565,617)	11,471,442
	RUNNERAUTO	(337,542)	
	SBACBANK	1,278,930	
	SEAPEARL	(505,095)	-
	SINGERBD	459,786	-
	SINOBANGLA	(1,928,525)	-
	SKICL	1,229,478	-
	SKTRIMS	-	328,940
	SONALILIFE	1,266,048	-
	SPCL	-	20,827
	SQURPHARMA	-	(3,154,151)
	SSSTEEL	-	-
	TAUFIKA	-	413,776
	UNIONBANK	702,577	-
	UNIONINS	518,045	-
	WALTONHIL	-	9,550,693
		16,894,652	28,953,640
15	Dividend Income		
	AAMLUF	450,000	81,000
	AGNISYSL	175,000	
	AMANFEED	-	248,560
	BATBC	-	74,970
	BPPL	187,500	-
	BXPHARMA	105,000	-
	BERGERPBL	225,000	-
	BEACONPHAR	688,890	174,761
	BPML	201,657	168,048
	BSRMLTD	400,000	-
	BSCCL	185,000	340,000
	CITYBANK	-	1,292,186
	CONFIDCEM	173,638	127,844
	CWTEGBDFGF	487,500	250,000
	DOREENPWR	325,000	455,322
	ESQUIRENIT	162,533	162,533
	GPHISPAT	662,000	
	GENEXIL	140,000	-
	GP	1,128,488	2,482,673

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

for the period from July 01, 2021 to March 31, 2022

No. Particulars

	Amount in Taka	
	01.07.21 to 31.03.22	01.07.20 to 31.03.21
HFAML	640,000	320,000
IBNSINA	269,898	221,086
ICB AGRANI	953,103	680,788
INDEXAGRO	87,500	-
IFADAUTOS	252,849	220,483
MARICO	1,392,000	1,803,200
MJLBD	-	600,431
MTB	-	13,500
NTC	21,389	10,695
QUASEMIND	-	384,407
RENATA	232,145	189,858
RINGSHINE		5,173
RUNNERAUTO	13,553	13,553
SEAPEARL		2,552
SINGERBD	-	209,988
SINOBANGLA	-	33,750
WALTONHIL	250,000	174,400
Total Dividend Income Current Period	9,809,640	10,741,757

16 Earnings Per Unit

Net profit for the period (A)	22,824,910	60,159,332
Number of units (B)	50,131,000	50,131,000
Earnings per unit (A÷B)	0.45	1.20

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 March 31, 2022

Annexure-A

I. Investment in Capital Market Securities (Listed):							[Figure in Bangladeshi Taka]		
SL	Investment in Stocks/ Securities (Sectorwise)	No of Shares/ Units	Cost Value	Market Value	Appreciation (or Diminution) in the Market/Value /Fair Value of	% Change (interms of cost)	% of Total Investments		
A. Shares of Listed Companies (Script wise)									
1	Bank	904,529	27,572,016	23,608,207	3,963,809	-14.38%	5.07%		
2	Engineering	364,100	22,488,388	19,898,065	2,590,323	-11.52%	4.14%		
3	Engineering	100,000	11,228,079	10,640,000	588,079	-5.24%	2.06%		
4	Engineering	229,863	21,733,738	10,424,287	11,309,451	-52.04%	4.00%		
5	Engineering	887,947	48,690,933	49,858,224	1,167,291	2.40%	8.95%		
6	Engineering	12,000	15,181,244	12,890,400	2,290,844	-15.09%	2.79%		
7	Food & Allied	19,170	13,487,705	14,095,701	607,996	4.51%	2.48%		
8	Fuel & Power	280,000	12,732,316	19,880,000	7,147,684	56.14%	2.34%		
9	Fuel & Power	250,000	11,118,076	8,137,500	2,980,576	-26.81%	2.04%		
10	Insurance	596,910	40,427,626	39,008,069	1,419,557	-3.51%	7.43%		
11	Insurance	185,806	15,875,621	15,691,317	184,304	-1.16%	2.92%		
12	IT Sector	200,000	5,100,180	5,290,000	189,820	3.72%	0.94%		
13	IT Sector	154,000	11,164,284	19,296,200	8,131,916	72.84%	2.05%		
14	Miscellaneous	15,244	152,440	244,666	92,226	60.50%	0.03%		
15	Miscellaneous	86,526	865,260	1,271,932	406,672	47.00%	0.16%		
16	Miscellaneous	171,000	19,602,402	17,578,800	2,023,602	-10.32%	3.60%		
17	Paper & Printing	168,048	13,443,840	9,335,066	4,108,774	-30.56%	2.47%		
18	Pharmaceuticals & Chemicals	23,200	40,448,736	54,064,120	13,615,384	33.66%	7.44%		
19	Pharmaceuticals & Chemicals	94,500	18,172,573	16,655,625	1,516,948	-8.35%	3.34%		
20	Pharmaceuticals & Chemicals	459,260	43,518,713	114,585,370	71,066,657	163.30%	8.00%		
21	Pharmaceuticals & Chemicals	17,601	11,001,960	23,819,433	12,817,473	116.50%	2.02%		
22	Pharmaceuticals & Chemicals	57,425	15,751,311	16,928,890	1,177,579	7.48%	2.90%		
23	Telecommunication	50,000	2,377,245	1,677,500	699,745	-29.44%	0.44%		
24	Textile	517	-	5,067	5,067	-	0.00%		
Sub-Total			422,134,686	504,884,439	82,749,753		77.63%		
B. Listed Mutual Funds/CIS (Script wise)									
1	ICBAGRANII	1,361,575.00	13,615,750	12,594,569	1,021,181	-7.50%	2.50%		
Sub-Total			13,615,750	12,594,569	1,021,181		2.50%		
C. Listed Bond/Debtenture/Islamic Securities (Script wise)									
Sub-Total			-	-	-				
D. Other Listed Securities (Script wise), If any (IPO Investment)									
1	SAL	500,000	5,000,000	5,000,000	-	0.00%	0.92%		
Sub-Total			5,000,000	5,000,000	-		0.92%		
Grand Total of Capital Market Securities (Listed)			440,750,436	522,479,008	81,728,572		81.05%		

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 (interms of cost)	% of Total Investments
A. Open-End Mutual Funds (Script wise)*							
1	HIFMAL Unit Fund	640,000	6,400,000	6,560,000	160,000.00	2.50%	1.18%
2	CSRBGF	500,000	5,000,000	5,055,000	55,000.00	1.10%	0.92%
3	AAWL Unit Fund	180,000	1,800,000	3,169,800	1,369,800.00	76.10%	0.33%
4	CWTEBFGF	250,000	2,500,000	3,877,500	1,377,500.00	55.10%	0.46%
	Sub-Total		15,700,000	18,662,300	2,962,300		2.89%
B. Pre-IPO Placement Shares, If any							
Sub-Total							
C. Non-Listed Bond/Debtenture/Islamic Securities (Script wise)							
Sub-Total							
Grand Total of Capital Market Securities (Non-Listed)							
			15,700,000	18,662,300	2,962,300		2.89%


*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 Bangladeshi Taka]

A. Money Market Investments (Script wise)		Types (G.Sec/Others)	No of Instrument	Cost Value	Market Value /Fair Value	Appreciation (or Diminution) in the Market Value /Fair Value of Investments
B. Term Deposit/Investment:						
No and Date	Bank/Non-Bank Name	Rate of Interest/Profit	Investment Value	Maturity Date		
1	CVC Finance Ltd.	9.75%	5,000,000	18-Oct-22		
2	CVC Finance Ltd.	9.00%	20,000,000	27-May-22		
3	CVC Finance Ltd.	9.00%	20,000,000	3-Jun-22		
4	CVC Finance Ltd.	9.00%	5,000,000	23-Sep-22		
Sub-Total						
C. Cash at Bank:						
A/C No.	Bank Name	Nature of Account	Rate of Interest/Profit	Available Balance		
0016-0210015519	Trust Bank Ltd.	CD	0%	256,516		
0291-210000332	Union Bank Ltd.	SND	4%	37,085,876		
Sub-Total						
D. Cash in Hand:						
Sub-Total						
Total Cash and Cash Equivalents and Investments in Securities not related to Capital Market:				87,342,392		
Total Investment=(I+II+III)				543,792,827	628,483,700	84,690,872


sd/-
Compliance Officer


sd/-
Managing Director & CEO

Name of Asset Manager: CAPM (Capital & Asset Portfolio Management) Company Ltd.

Name of the Schemes/Mutual Fund: CAPM BDBL Mutual Fund 01

Unclaimed Dividend Account as at March 31, 2022

Annexure-B

SL	Beneficiary Name	BO Number	Amount (BDT)	Dividend Year
1	Azob Ali Reza	1201510025726223	3,000	2016-17
2	Md. Ghaus Ahmed	1203440042424527	3,100	2016-17
3	ICB Capital Management Ltd.	1203020039557239	1,800	2016-17
4	Firuj Alom	1201830054737997	100	2016-17
5	Firuj Alom	1201830054738057	100	2016-17
6	Helena Akter	1201830055104370	100	2016-17
7	Helena Akter	1201830055104471	100	2016-17
8	Al Mamun Manwarul Hai	1202080003801473	1,400	2016-17
9	Md. Nasir Uddin	1202260038984941	1,260	2016-17
10	Mohsina Begum	1202550013285500	100	2016-17
11	Md. Abdur Razzak Bhuyan	1203010043516607	6,000	2016-17
12	Md. Jasim Uddin	1203020045574739	700	2016-17
13	Farul Akter	1203020054554626	100	2016-17
14	Kazi Khsanul Haque	1203680022707683	100	2016-17
15	Latifa Hishat	1203680023429024	100	2016-17
16	Charu Prova Barua	1204200019650164	603	2016-17
17	Md Fazlu Mia	1204430033637111	200	2016-17
18	Blaze Associates Ltd.	1204520062705779	5,058	2016-17
19	Md. Mohin Uddin Milu	1202450034657225	80	2016-17
Total			24,001	



sd/-
Compliance Officer