

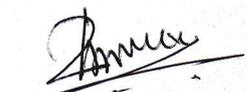
3rd Quarter Financial Statement (Un-Audited)  
of  
CAPM BDBL Mutual Fund 01  
For the period from 01 July 2019 to 31 March 2020

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

NOTES		Amount in Taka	
		31.03.20	30.06.19
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Preliminary and issue expenses	1	3,815,646	4,237,882
		<b>3,815,646</b>	<b>4,237,882</b>
<b>Current Assets</b>			
Investments	2	273,268,538	333,677,689
Advance and prepayments	3	13,801,533	9,729,323
Accounts Receivables	4	6,553,131	13,723,355
Cash and cash equivalents	5	124,750,430	162,762,674
		<b>418,373,632</b>	<b>519,893,041</b>
<b>TOTAL ASSETS (A)</b>		<b>422,189,278</b>	<b>524,130,923</b>
<b>LIABILITIES</b>			
Accounts Payables	6	2,261,219	7,717,300
<b>TOTAL LIABILITIES (B)</b>		<b>2,261,219</b>	<b>7,717,300</b>
<b>NET ASSETS (A-B)</b>		<b>419,928,059</b>	<b>516,413,623</b>
<b>OWNERS' EQUITY</b>			
Unit Capital	7	501,310,000	501,310,000
Investment diminution reserve		(49,848,088)	(17,281,641)
Retained earnings	8	(31,533,853)	32,385,264
		<b>419,928,059</b>	<b>516,413,623</b>
<b>Net Asset Value (NAV) per unit:</b>			
At cost	9	10.86	11.16
At market price	10	8.38	10.30

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, 2019 to March 31, 2020

PARTICULERS	NOTES	Amount in Taka	
		01.07.19 to 31.03.20	01.07.18 to 31.03.19
<b>INCOME</b>			
Interest income	11	8,413,883	8,357,448
Net gain on sale of marketable securities	12	2,656,652	16,429,690
Dividend income	13	8,534,286	8,649,128
<b>Total</b>		<b>19,604,821</b>	<b>33,436,265</b>
<b>EXPENSES</b>			
Management fee		6,272,618	6,898,805
Amortization of preliminary and issue expenses		422,237	423,788
Trustee fee		-	573,171
Annual fee		1,375,607	844,778
Custodian fee		425,439	480,936
CDBL & BO account maintenance charges		130,198	153,929
Brokerage fee		583,287	882,639
Bank charges , Commission and excise duty		83,982	73,900
Add & Publicity expenses		238,400	422,490
Bidding Fees		13,000	39,000
Other Operating Expenses		64,000	56,000
<b>Total Expenses</b>		<b>9,608,767</b>	<b>10,849,436</b>
<b>Net Profit</b>		<b>9,996,054</b>	<b>22,586,829</b>
<b>Other Comprehensive Income</b>			
Gain/(loss) on Marketable Securities (Unrealized)	14	(48,849,671)	(5,959,205)
<b>Total Comprehensive Income for the period</b>		<b>(38,853,617)</b>	<b>16,627,624</b>
<b>EPU after Considering Provision</b>	15	<b>(0.78)</b>	<b>0.33</b>

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

  
**Chairman**  
**Trustee**

  
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**Trustee**

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

PARTICULARS	NOTES	Amount in Taka	
		01.01.20 to 31.03.20	01.01.19 to 31.03.19
<b>INCOME</b>			
Interest income		2,718,311	2,986,295
Net gain on sale of marketable securities		4,214,884	10,340,217
Dividend income		1,809,860	2,636,267
<b>Total</b>		<b>8,743,055</b>	<b>15,962,779</b>
<b>EXPENSES</b>			
Management fee		2,002,012	2,309,714
Amortization of preliminary and issue expenses		139,710	141,263
Trustee fee		-	185,166
Annual fee		438,315	273,456
Custodian fee		137,975	148,130
CDBL & BO account maintenance charges		28,663	59,629
Brokerage fee		73,745	387,196
Bank charges , Commission and excise duty		19,813	3,008
Add & Publicity expenses		73,400	69,800
Bidding Fees		10,000	6,000
Other Operating Expenses		13,000	-
<b>Total Expenses</b>		<b>2,936,633</b>	<b>3,583,362</b>
<b>Net Profit</b>		<b>5,806,423</b>	<b>12,379,417</b>
<b>Other Comprehensive Income</b>			
Gain/(loss) on Marketable Securities (Unrealized)		(14,797,563)	(5,959,205)
<b>Total Comprehensive Income for the period</b>		<b>(8,991,141)</b>	<b>6,420,212</b>
<b>EPU after Considering Provision</b>		<b>(0.18)</b>	<b>0.13</b>

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**MD & CEO**  
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**CAPM BDBL Mutual Fund 01**

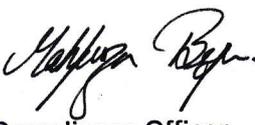
**Statement of Changes in Shareholders Equity**  
for the period from July 01, 2019 to March 31, 2020

Amount in Taka

Particulars	Unit Capital	Investment Diminution Reserve	Retained Earnings	Total Equity
<b>Opening Balance 01 July 2019</b>	<b>501,310,000</b>	(17,281,641)	32,385,264	<b>516,413,623</b>
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)
<b>Balance as at 31 March 2020</b>	<b>501,310,000</b>	<b>(49,848,088)</b>	<b>(31,533,853)</b>	<b>419,928,059</b>
<b>Balance as at 01 July 2018</b>	<b>501,310,000</b>	(21,910,037)	38,695,834	<b>518,095,799</b>
Net profit for the period	-	-	16,627,624	16,627,624
Dividend paid	-	-	(35,091,700)	(35,091,700)
Investment diminution reserve	-	13,986,840	-	13,986,840
<b>Balance as at 31 March 2019</b>	<b>501,310,000</b>	<b>(7,923,196)</b>	<b>20,231,758</b>	<b>513,618,564</b>

  
MD & CEO  
Asset Manager

  
Chairman  
Trustee

  
Compliance Officer  
Asset Manager

  
Member  
Trustee

**CAPM BDBL Mutual Fund 01**

**Statement of Cash Flows**

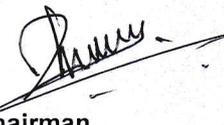
for the period from July 01, 2019 to March 31, 2020

**PARTICULARS**

	<b>Amount in Taka</b>	
	<b>01.07.19 to 31.03.20</b>	<b>01.07.18 to 31.03.19</b>
<b>A. Cash flows from operating activities</b>		
Interest income realized	3,434,008	622,867
Dividend income received	8,850,101	7,114,178
Gain on sale of investment	2,656,652	21,029,364
Advance & Prepayments	(932,837)	-
Payment made for expenses	(9,682,118)	(8,796,513)
<b>Net cash flows from operating activities</b>	<b>4,325,807</b>	<b>19,969,895</b>
<b>B. Cash flows from investing activities</b>		
Acquisition of shares from secondary market	(308,241,040)	(358,200,097)
Investment in IPO Application	(16,577,340)	20,396,080
Investment Returned from IPO	1,728,150	(33,575,000)
Proceeds from sale of shares in secondary market	305,796,060	401,487,569
<b>Net cash used in investing activities</b>	<b>(17,294,170)</b>	<b>30,108,552</b>
<b>C. Cash flows from financing activities</b>		
Dividend paid	(25,043,880)	(35,091,700)
<b>Net cash used in financing activities</b>	<b>(25,043,880)</b>	<b>(35,091,700)</b>
<b>Net cash flows (A+B+C)</b>	<b>(38,012,244)</b>	<b>14,986,747</b>
Cash and cash equivalents at the beginning of the period	162,762,674	135,514,163
<b>Cash and cash equivalents at the end of the period</b>	<b>124,750,430</b>	<b>150,500,910</b>
Net operating cash flows	4,325,807	19,969,895
Number of outstanding units	50,131,000	50,131,000
<b>Net operating cash flows per unit</b>	<b>0.09</b>	<b>0.40</b>

  
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**Asset Manager**

  
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**Member**  
**Trustee**

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

as at 31 March 2020

No. Particulars	Amount in Taka	
	31.03.20	30.06.19
<b>1 Preliminary and issue expenses</b>		
Opening balance	4,237,882	4,802,933
Less: Amortization during the period	422,236	565,051
	<b>3,815,646</b>	<b>4,237,882</b>
<b>2 Investments (Annexure-A)</b>		
Investment in marketable securities - at market price	273,268,538	333,677,689
	<b>273,268,538</b>	<b>333,677,689</b>
***** "For valuation of listed securities the average of close price of both Stock Exchanges (Dhaka Stock Exchange and Chittagong Stock Exchange) for respective securities has been taken into consideration"		
<b>3 Advance and Prepayments</b>		
Advances for IPO share application	11,476,000	6,961,020
Prepayments <b>Note: 3.1</b>	2,325,533	2,768,303
	<b>13,801,533</b>	<b>9,729,323</b>
<b>3.1 Prepayments</b>		
Trustee fee	141,189	358,105
Annual fee	686,963	912,818
Advance Payment	1,497,380	1,497,380
	<b>2,325,533</b>	<b>2,768,303</b>
<b>4 Accounts Receivable</b>		
<b>Receivable from Brokerage House</b>	-	11,834,284
<b>Interest/Profit Receivable</b>		
SND/MSND	560,910	-
FDR	5,308,036	889,071
	<b>5,868,946</b>	<b>889,071</b>
<b>Cash Dividend Receivable</b>		
Grameen Phone	276,116	-
Singer BD	408,069	-
Export Import (Exim) Bank Limited	-	700,000
The City Bank Ltd.	-	300,000
	<b>684,185</b>	<b>1,000,000</b>
	<b>6,553,131</b>	<b>13,723,355</b>

**CAPM BDBL Mutual Fund 01**

**Notes to the Financial Statements**

as at 31 March 2020

No. Particulars	Amount in Taka	
	31.03.20	30.06.19
<b>5 Cash and Cash Equivalent</b>		
Cash in Hand	-	-
Cash at Bank-SND account <b>Note:05.1</b>	54,750,430	102,762,674
Short term deposit (FDR) with:		
CAPM Venture Capital & Finance Limited.	55,000,000	60,000,000
United Finance Limited	10,000,000	-
Union Bank Limited	5,000,000	-
	<b>124,750,430</b>	<b>162,762,674</b>
<b>5.1 Cash at Bank-SND account with:</b>		
NRB Bank	-	10,842,304
Trust Bank Ltd.	291,234	264,164
Union Bank Ltd.	54,459,197	91,656,206
	<b>54,750,430</b>	<b>102,762,674</b>
<b>6 Accounts Payable</b>		
Payable to brokerage house	-	2,945,880
Management fee	2,002,012	4,574,468
Custodian fee	137,975	-
Payable of IPO Share Application	-	77,340
Audit fee	-	20,000
Unclaimed Dividend	121,232	99,612
	<b>2,261,219</b>	<b>7,717,300</b>
<b>7 Unit Capital</b>	<b>501,310,000</b>	<b>501,310,000</b>
<b>8 Retained earnings</b>		
Opening Balance	32,385,264	38,695,835
Add: Net Profit during the period	(38,853,617)	28,781,130
	(6,468,353)	67,476,964
Less: Dividend Paid during the period	25,065,500	35,091,700
	<b>(31,533,853)</b>	<b>32,385,264</b>
<b>9 Net Asset Value (NAV) per unit at cost</b>		
Total net asset value at cost price	544,548,279	559,617,725
Number of units	50,131,000	50,131,000
NAV per unit at cost	<b>10.86</b>	<b>11.16</b>
<b>10 Net Asset Value (NAV) per unit at market price</b>		
Net asset value at market price	419,928,059	516,413,623
Number of units	50,131,000	50,131,000
NAV per unit at market price	<b>8.38</b>	<b>10.30</b>

**CAPM BDBL Mutual Fund 01**

**Notes to the Financial Statements**

for the period from July 01, 2019 to March 31, 2020

No. Particulars	Amount in Taka	
	01.07.19 to 31.03.20	01.07.18 to 31.03.19
<b>11 Interest income</b>		
Interest income from SND/MSND account	2,369,918	2,583,833
Interest income from FDR/MTDR	6,043,965	5,773,615
	<b>8,413,883</b>	<b>8,357,448</b>
<b>12 Net gain on sale of marketable securities</b>		
AAML	(118,400)	-
ACFL	232,932	2,893,544
ADVENT	663,953	402,508
AMANFEED	(20,608)	1,012,851
BATBC	-	3,863,091
BATASHOE	-	499,148
BBS	-	(871,671)
BBSCABLES	-	354,874
BEACONPHAR	1,251,904	-
BERGERPBL	-	640,463
BPML	-	3,251,500
BXPBARMA	-	(287,839)
CITYBANK	-	(10,895,579)
CONFIDCEM	-	8,865,734
COPPERTECH	435,174	-
DHAKABANK	-	486,720
DOREENPWR	-	19,963
FEKDIL	-	469,235
GENEXIL	352,627	624,766
GHAIL	-	438,815
GLAXOSMITH	951,055	-
GP	(4,611,787)	-
GRAMEENS2	-	(1,615,909)
HFAML	(529,003)	(588,189)
IBP	-	763,946
ICBAGRANI1	(94,573)	-
IFADAUTOS	-	748,781
INTRACO	-	563,461
KPCL	1,232,006	-
KTL	-	621,855
MARICO	373,189	-
MLDYEING	(170,319)	225,884
NEVLIN	85,608	-
OLYMPIC	1,852	(5,201,347)

## CAPM BDBL Mutual Fund 01

### Notes to the Financial Statements

for the period from July 01, 2019 to March 31, 2020

No. Particulars	Amount in Taka	
	01.07.19 to 31.03.20	01.07.18 to 31.03.19
PRIMEBANK	-	3,887,904
PTL	-	632,540
QUEENSOUTH	96,744	-
RAHIMTEXT	-	60,638
RECKITT BEN	-	2,566,254
RSRMSTEEL	(8,402)	-
RINGSHINE	169,960	-
SAIFPOWER	627,170	-
SEAPEARL	445,739	-
SILCOPHL	313,585	-
SILVAPHL	-	735,670
SINGERBD	3,115,232	(1,095,385)
SINOBANGLA	(74,280)	-
SPCL	(79,479)	711,941
SQURPHARMA	(2,322,438)	-
SSSTEEL	337,212	2,203,434
SHURWID	-	1,184,055.10
SUMITPOWER	-	103,782
VFSTD	-	1,359,889
UNIQUEHRL	-	(202,476)
ZAHEENSPIN	-	(3,005,162)
	<b>2,656,652</b>	<b>16,429,690</b>

### 13 Dividend income

ACFL	-	35,414
ACMELAB	140,000	-
AMANFEED	310,700	35,615
BATASHOE	-	338,808
BBSCABLES	-	75,000
BPML	252,072	336,096
BXPHARMA	-	126,678
CITYBANK	-	3
CONFIDCEM	107,865	206,730
COPPERTECH	8,337	-
DOREENPWR	684,930	-
ESQUIRENIT	162,533	-
ETL	200,000	-
GENEXIL	549	-
GP	1,167,377	2,422,813
HFAML	352,000	1,101,000
GRAMENS2	-	1,158,376

**CAPM BDBL Mutual Fund 01**

**Notes to the Financial Statements**

for the period from July 01, 2019 to March 31, 2020

No. Particulars	Amount in Taka	
	01.07.19 to 31.03.20	01.07.18 to 31.03.19
INDO-BANGLA	-	14
ICB AMCL FIRST	-	1,100,000
IBNSINA	172,275	-
ICB AGRANI	680,788	-
IFADAUTOS	239,964	132,000
INTRACO	-	6,607
KATTALI TEXXTILE	-	15
MARICO	1,788,000	-
MJLBD	586,931	225,000
MLDYEING	70,000	-
NEWLINE	5,855	-
NTC	47,056	47,056
OLYMPIC	-	565,934
QUASEMIND	359,260	-
QUEENSOUTH	-	4,802
RENATA	132,794	109,250
RUNNERAUTO	12,932	-
SAIFPOWER	49,023	56737
SEAPEARL	22	-
SILCOPHL	3,820	-
SINOBANGLA	127,500	-
SPCL	189,631	-
SQURPHARMA	274,005	222,647
SINGERBD	408,069	-
UNIQUEHRL	-	330,000
VFSTDL	-	12,535
<b>Total Dividend Income current period</b>	<b>8,534,286</b>	<b>8,649,128</b>
<b>14 Provision for Unrealized Gain/Loss during the period</b>		
Investment in Marketable Securities-at market value	273,268,538	306,797,758
Investment in Marketable Securities-at Cost	397,888,758	340,326,206
<b>Total Unrealized Loss</b>	<b>(124,620,219)</b>	<b>(33,528,449)</b>
Provision for Unrealized Loss @60%	(74,772,132)	(27,869,242)
Less: Provision made last year	(25,922,461)	(21,910,037)
	<b>(48,849,671)</b>	<b>(5,959,205)</b>
<b>15 Earnings per unit</b>		
Net profit for the period (A)**	(38,853,617)	16,627,624
Number of units (B)	50,131,000	50,131,000
Earnings per unit (A÷B)	<b>(0.78)</b>	<b>0.33</b>