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

Particulars	Notes	As at December 31, 2017 Taka	As at June 30, 2017 Taka
ASSETS			
Non Current Assets			
Preliminary and issue expenses	1.00	5,085,459	5,367,984
Total Non Current Assets		**5,085,459**	**5,367,984**
Current Assets			
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
Total Current Assets		**561,575,976**	**511,322,215**
Total Assets		**566,661,435**	**516,690,199**
OWNERS' EQUITY & LIABILITIES			
OWNERS' EQUITY:			
Unit Capital	6.00	501,310,000	501,310,000
Retained earnings	7.00	45,635,130	10,313,314
Total Owners' Equity		**546,945,130**	**511,623,314**
Current Liabilites			
Accounts payable	8.00	19,716,305	5,066,885
Total Current Liabilites		**19,716,305**	**5,066,885**
Total Equity & Liabilities		**566,661,435**	**516,690,199**
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

CAPM Capital & Asset Portfolio Management Company Ltd. Dhaka Bangladesh

Managing Director & CEO
Asset Manager
CAPM Company Limited

Compliance Officer
Asset Manager
CAPM Company Limited

Dhaka
Date: 17.01.2018

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CAPM BDBL MUTUAL FUND 01

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

Particulars	Notes	For the period from 01 October, 2017 to 31 December, 2017 Taka
Income		
Interest income		1,236,101
Net gain on sale of marketable securities		13,211,724
Dividend income		3,574,361
Total Income		**18,022,186**
Expenditure		
Management fee		2,352,265
Amortization of Preliminary and Issue expenses		141,263
Addvertisement & 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 Oprationg Expenses		50,500
Total Expense		**3,704,946**
Income during the period		**14,317,239**
Provision for Unrealized Gain/Loss during the period		**18,430,989**
Net income during the period		**32,748,229**
Earnings per unit during the period		**0.65**

On behalf of CAPM BDBL MUTUAL FUND 01

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CAPM BDBL MUTUAL FUND 01

Statemen 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	For the period from 18 December, 2016 to 31 December, 2016
		Taka	
Income			
Interest income		2,941,985	241777.46
Net gain on sale of marketable securities		34,828,127	-
Dividend income		5,822,924	-
Total Income		**43,593,036**	**241,777**
Expenditure			
Management fee		4,662,961	297,098
Amortization of Preliminary and Issue expenses		282,525	18,628
Addvertisement & 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	-
Total Expense		**7,472,382**	**347,259**
Income during the period		**36,120,654**	**(105,482)**
Provision for Unrealized Gain/Loss during the peric	11.00	**9,227,362**	(267,402)
Net income during the period		**45,348,016**	**(372,884)**
Earnings per unit during the period	12.00	**0.90**	**(0.01)**

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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

Amount in Taka

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

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

Amount in Taka

Particulars	Unit Capital	Retained Earnings	Total Equity
Balance as at 12 January 2017	-	-	-
Issued, subsceipted and paid unit capital	501,310,000		501,310,000
Net income during the period	-	10,313,314	10,313,314
Balance as at 30 June 2017	**501,310,000**	**10,313,314**	**511,623,314**

On behalf of CAPM BDBL MUTUAL FUND 01

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Dhaka
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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	For the period from 01 July, 2017 to 31 December, 2017	For the period from 18 December, 2016 to 31 December, 2016
	Taka	
Cash flows from operating activities		
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)
Net cash from operating activities	**39,512,769**	**(13,763,842)**
Cash flows from investing activities		
Investment in Listed Securities	(442,419,783)	-
Received from Listed & Non listed Securities	260,415,989	-
Investment in Non listed Securities	50,000,000	-
Net cash used in investing activities	**(132,003,794)**	-
Cash flows from financing activities		
Proceeds from issuance of units - Capital fund	-	201,694,426
Dividend paid	(10,026,200)	-
Net cash used in financing activities	**(10,026,200)**	**201,694,426**
Net cash flows	**(102,517,224)**	**187,930,584**
Cash and cash equivalents at the beginning of the period	167,925,010	304,861,275
Cash and cash equivalents at the end of the period	**65,407,785**	**492,791,859**
Net operating cash flows	39,512,769	(13,763,842)
Number of outstanding units	50,131,000	50,131,000
Net operating cash flows per unit	0.79	(0.27)

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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
	Taka	**Taka**
1.00 Preliminary and issue expenses		
Opening Balance	5,367,984	-
Total preliminary and issue expenses incurred	-	5,669,137
Less: Amortization made during the period	282,525	301,153
	5,085,459	**5,367,984**
2.00 Investments		
Investment in marketable securities - at market	429,081,395	322,907,941
Investment in FDR	20,000,000	-
	449,081,395	**322,907,941**
3.00 Other receivables		
Receivable from Broker House	-	4,745,113
Cash Dividend	2,008,938	-
FDR Investment	370,000	-
Short Notice Deposit (SND)	640,340	122,687
	3,019,278	**4,867,799**
4.00 Advance, Deposit & Prepayments		
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
	44,067,518	**15,621,464**
5.00 Cash and cash equivalents		
Cash at bank - SND Account with:		
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
	65,407,785	**167,925,010**
6.00 Unit Capital		
50131000 units of Tk 10 each	501,310,000	501,310,000
	501,310,000	**501,310,000**
7.00 Retained earnings		
Opening Balance	**10,313,314**	-
Net income during the period	45,348,016	10,313,314
Less: Dividend Paid	(10,026,200)	-
	45,635,130	**10,313,314**

Profit & Loss has been adjusted with retained earnings.

8.00 Accounts payable		
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	-
	19,716,305	**5,066,885**

CAPM Capital & Asset Portfolio Management Company Ltd. Dhaka Bangladesh

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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
		Taka	**Taka**
9.00	**Net asset value (NAV) per unit at cost**		
	Total net asset value at cost	546,596,862	523,311,015
	Number of units	50,131,000	50,131,000
	NAV per unit at cost	**10.90**	**10.44**
10.00	**Net asset value per unit at market value**		
	Total net asset value at market price	546,945,130	511,623,314
	Number of units	50,131,000	50,131,000
	NAV per unit at market price	**10.91**	**10.21**
11.00	**Investment Diminution Reserve**		
	Investment in marketable securities - at market	429,081,395	322,907,941
	Investment in marketable securities - at cost	431,752,405	334,806,314
		(2,671,010)	**(11,898,372)**
	Less: Provision made in last year	**(11,898,372)**	-
		9,227,362	**(11,898,372)**

		For the period from 01 July, 2017 to 31 December, 2017	For the period from 18 December, 2016 to 31 December, 2016
		Taka	**Taka**
12.00	**Earnings per unit**		
	Net profit for the year (A)	45,348,016	(372,884)
	Number of units (B)	50,131,000	50,131,000
	Earnings per unit (A÷B)	**0.90**	**(0.01)**

CAPM (Capital & Asset Portfolio Management) Company Ltd. Dhaka Bangladesh

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