



মালেক সিদ্দিকী ওয়ালী, চার্টার্ড একাউন্টেন্টস

৯-জি, মতিঝিল বাণিজ্যিক এলাকা, ঢাকা-১০০০

Malek Siddiqui Wali
CHARTERED ACCOUNTANTS

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Independent Auditor's Report

To The Trustee of Peninsula AMCL BDBL Unit Fund One
Report on the Audit of the Financial Statements

Opinion:

We have audited the financial statements of Peninsula AMCL BDBL Unit Fund One, which comprise the Statement of Financial Position as at June 30, 2022, the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the fund as at June 30, 2022, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala (Rules), 2001 and other applicable laws and regulations.

Basis for Opinion:

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of both the Fund and Asset Management Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter:

1. We draw attention to the Note no. 4.02 of these financial statements which describes that the Fund recognizes the Fair Value loss of investment in securities (other than mutual Fund) in Profit or Loss statements and Fair Value gain on said investments has been shown in the Other Comprehensive Income under prudence approach. However, the nature of the investment suggests that the said investment shall be fallen in the category of "Fair value through Profit and Loss" as per paragraph 4.1.2A and 4.1.4 of IFRS 09 and both the fair value gain/ (loss) should be shown in profit or loss statement.

Our opinion is not qualified in respect to this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements and Internal Controls:

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala (Rules), 2001 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Fund or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes

our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

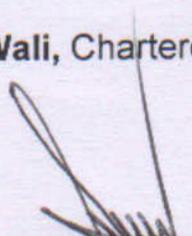
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other Legal and Regulatory Requirements:

In accordance with the Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala (Rules), 2001, we also report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) In our opinion, proper books of accounts, records and other statutory books as required by law have been kept by the Fund so far as it appeared from our examinations of those books;
- c) The Statement of Financial Position and Statement of profit and loss and other comprehensive Income of the Fund dealt with by the report are in agreement with the books of account and returns; and
- d) The investment was made both as per Rule 56 and Fifth (5th) Schedule of Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala (Rules), 2001.

Malek Siddiqui Wali, Chartered Accountants


Swadesh Ranjan Saha, FCA
Enrolment No: 0718

Dated, Dhaka
August 08, 2022

Data Verification Code (DVC) No.:

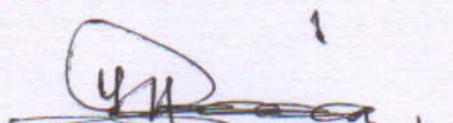
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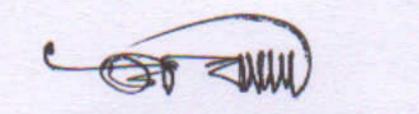
Peninsula AMCL BDBL Unit Fund One
Statement of Financial Position
As at June 30, 2022

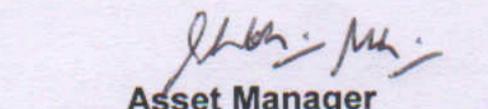
Particulars	Notes	As at June 30,	As at June 30,
		2022	2021
		Taka	Taka
ASSETS			
Non-Current Asset			
Preliminary and issue expenses	5.00	435,673	1,074,307
		435,673	1,074,307
Current Asset			
Investment in securities at market price	6.00	226,988,869	239,575,484
Accrued Income	7.00	310,881	11,518
Advance and Prepayments	8.00	210,594	293,672
Cash and cash equivalents	9.00	22,370,702	21,117,903
		249,881,046	260,998,577
		250,316,719	262,072,884
Total Assets			
OWNERS' EQUITY			
Capital Fund	10.00	191,909,190	190,098,900
Unit Premium Reserves		10,136,589	9,446,869
Fair Value reserve		-	7,808,553
Retained earnings	11.00	46,552,880	53,001,130
		248,598,659	260,355,452
Total Equity			
LIABILITIES			
Current Liabilities			
Liabilities for expenditures	12.00	1,444,560	1,443,932
Other liabilities	13.00	273,500	273,500
		1,718,060	1,717,432
		250,316,719	262,072,884
Total Equity and Liabilities			
Net asset value (NAV) per unit:			
At market price	15.00	12.95	13.70
At cost price	16.00	13.21	13.29

The annexed notes from 1 to 24 form an integral part of these Financial Statements.

The financial statements were approved by the Board of trustees on August 03, 2022 and were signed on its behalf by:


Chairman (Trustee)
Investment Corporation of
Bangladesh

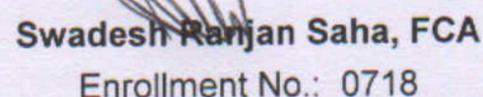

Member (Trustee)
Investment Corporation of
Bangladesh (ICB)


Asset Manager
Peninsula Asset Management
Company Limited

Signed in terms of our report of even date annexed.

Malek Siddiqui Wali, Chartered Accountants

Dated, Dhaka
August 08, 2022
Data Verification Code (DVC) No.


Swadesh Ranjan Saha, FCA
Enrollment No.: 0718
DVC: 2208080718AS927035

Peninsula AMCL BDBL Unit Fund One
Statement of Profit or Loss and Other Comprehensive Income
For the year ended on June 30, 2022

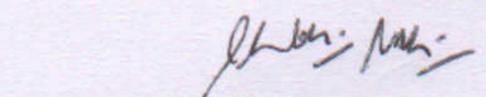
Particulars	Notes	July 01, 2021 - June 30, 2022	July 01, 2020 - June 30, 2021
		Taka	Taka
INCOME			
Interest income	17.00	1,147,055	888,885
Dividend income		8,284,257	8,105,645
Investment income	18.00	25,434,043	38,132,315
Others income		-	-
Total Income		34,865,355	47,126,845
EXPENDITURE			
Management fee		5,355,077	4,650,129
Amortization of preliminary and issue expenses	5.00	638,634	638,634
Trustee fee		257,693	220,977
Custodian fee		233,857	194,280
BSEC annual fee		257,693	220,977
Bidding charge		26,000	42,000
TDS on FDR & Bond Interest		-	14,258
Newspaper Publication expenses		90,200	130,700
Bank charges and excise duty		40,751	65,585
CDBL - Settlement and Demat charges		83,817	55,425
Audit fee		34,500	17,250
BO account charge		450	800
Total Expenditure		7,018,672	6,251,015
Income before provision for the year		27,846,683	40,875,830
Write back of Provision/(Provision) for diminution in value of investments	14.00	(4,829,605)	50,919,077
Net income for the year		23,017,079	91,794,907
Other comprehensive income/ (loss) for the year			
Fair Value Reserve		(7,808,553)	7,808,553
Total comprehensive income / (loss) for the year		15,208,526	99,603,460
Earnings per unit during the year	19.00	1.20	4.83

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Investment Corporation of
Bangladesh

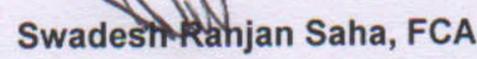

Member (Trustee)
Investment Corporation of
Bangladesh (ICB)


Asset Manager
Peninsula Asset Management
Company Limited

Signed in terms of our report of even date annexed.

Malek Siddiqui Wali, Chartered Accountants

Dated, Dhaka
August 08, 2022
Data Verification Code (DVC) No.


Swadesh Ranjan Saha, FCA
Enrollment No.: 0718
DVC: 2208080718AS927035

Peninsula AMCL BDBL Unit Fund One
Statement of Changes in Equity
For the year ended on June 30, 2022

Particulars	Amount in Taka				
	Capital Fund	Unit Premium	Fair Value Reserve	Retained Earnings	Total Equity
Opening Balance	190,098,900	9,446,869	7,808,553	53,001,130	260,355,452
Sponsor's Contribution	-	-	-	-	-
Fund Collected/ (redeemed) during the period, net	1,810,290	-	-	-	1,810,290
Unit Premium	-	689,720	-	-	689,720
Fair value reserve	-	-	(7,808,553)	-	(7,808,553)
Net income during the year	-	-	-	23,017,079	23,017,079
Dividend paid during the year	-	-	-	(29,465,330)	(29,465,330)
Balance as at June 30, 2021	191,909,190	10,136,589	(0)	46,552,880	248,598,659

Peninsula AMCL BDBL Unit Fund One
Statement of Changes in Equity
For the year ended on June 30, 2021

Particulars	Amount in Taka				
	Capital Fund	Unit Premium	Fair Value Reserve	Retained Earnings	Total Equity
Opening Balance	190,098,900	9,446,869	-	(38,793,777)	160,751,992
Fund Collected/ (redeemed) during the period, net	-	-	-	-	-
Unit Premium	-	-	-	-	-
Fair value reserve	-	-	7,808,553	-	7,808,553
Net income during the year	-	-	-	91,794,907	91,794,907
Dividend paid during the year	-	-	-	-	-
Balance as at June 30, 2021	190,098,900	9,446,869	7,808,553	53,001,130	260,355,452

The annexed notes from 1 to 24 form an integral part of these Financial Statements.

The financial statements were approved by the Board of trustees on August 03, 2022 and were signed on its behalf by:

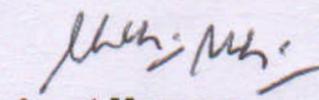

Chairman (Trustee)

Investment Corporation of Bangladesh



Member (Trustee)

Investment Corporation of Bangladesh (ICB)



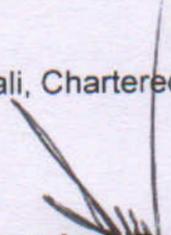
Asset Manager

Peninsula Asset Management Company Limited

Signed in terms of our report of even date annexed.

Malek Siddiqui Wali, Chartered Accountants

Dated, Dhaka
August 08, 2022
Data Verification Code (DVC) No.


Swadesh Ranjan Saha, FCA
Enrollment No.: 0718
DVC: 2208080718AS927035

Peninsula AMCL BDBL Unit Fund One
Statement of Cash Flows
For the year ended on June 30, 2022

Particulars	For the year ended on June 30, 2022 Taka	For the year ended on June 30, 2021 Taka
A. Cash flows from/(used in) operating activities		
Interest income realized in cash	1,032,192	1,303,306
Dividend income	8,099,757	8,105,645
Investment income realized in cash	25,434,043	38,132,315
Other Income	-	-
Payment made for expenses	(6,296,331)	(5,369,350)
Net cash used in operating activities	28,269,661	42,171,916
B Cash Flows from investing activities		
Investment in marketable securities	(51,543)	(71,135,414)
Net cash flow from investing activities	(51,543)	(71,135,414)
C. Cash flows from financing activities		
Unit Capital Fund	1,810,290	-
Unit Premium/(Discount)	689,720	-
Dividend paid for the period	(29,465,330)	-
Net cash flow from financing activities	(26,965,320)	-
D. Net cash flows (A+B+C)	1,252,799	(28,963,498)
E. Cash and cash equivalents at the beginning of the year	21,117,903	50,081,401
F. Cash & cash equivalents at the end of the year	22,370,702	21,117,903
Net Operating Cash flow per unit for the year	1.47	2.22

The annexed notes from 1 to 24 form an integral part of these Financial Statements.

The financial statements were approved by the Board of trustees on August 03, 2022 and were signed on its behalf by:



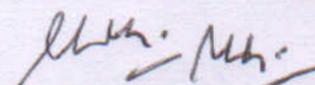
Chairman (Trustee)

Investment Corporation of
Bangladesh



Member (Trustee)

Investment Corporation
of Bangladesh (ICB)



Asset Manager

Peninsula Asset Management
Company Limited

Signed in terms of our report of even date annexed

Malek Siddiqui Wali, Chartered Accountants

Dated, Dhaka
August 08, 2022
Data Verification Code (DVC) No.

Swadesh Ranjan Saha, FCA
Enrollment No.: 0718
DVC: 2208080718AS927035

Peninsula AMCL BDBL Unit Fund One

Notes to the Financial Statements

As at and for the year ended on June 30, 2022

1.00 Introduction of the Fund and its activities

1.01 Legal status and Key partners of the Fund

Peninsula AMCL BDBL Unit Fund One was established under a trust deed executed on 30 July 2015 between AMCL BDBL (SBC) as sponsor and the Investment Corporation of Bangladesh (ICB) as Trustee under the Trust Act 1882 and Registration Act 1908. The fund received registration certificate from the Bangladesh Securities and Exchange Commission (BSEC) on 02 April 2017 under the Securities and Exchange Commission (Mutual Fund) Rules 2001. The prospectus was approved by the BSEC on 02 July, 2017 in accordance with the Securities and Exchanges Commission (Mutual Fund) Rules 2001 and the Trustee gave its approval to initiate investment activities of the Fund on 21 March, 2016.

Key partners of the Fund are as Follows:

Sponsor: Bangladesh Development Bank Limited

Registered Address: BDBL Bhaban, 8, RAJUK Avenue, Dhaka 1000, Bangladesh

Trustee & Custodian: Investment Corporation of Bangladesh (ICB)

Registered Address: BDBL Bhaban, (12-15), RAJUK Avenue, Dhaka 1000, Bangladesh

Asset Manager: Peninsula Asset Management Company Limited

Registered Address: House No. # 80, Road No.- 11, Block E, Banani, Dhaka-1212, Bangladesh.

1.02 Principal activities and nature of operation

Peninsula AMCL BDBL Unit Fund One is an Open end Mutual Fund which is a professionally managed portfolio of equity stocks and fixed income instruments. Investors buy units of the Fund and the Asset Manager pools that money to make investments on their behalf. An unit represents a portion of the fund's holdings.

2.00 Objectives

The objective of the Peninsula AMCL BDBL Unit Fund One is to generate capital appreciation along with current income in the form of dividend from a combined portfolio of equity, debt and money market instruments.

3.00 Basis of preparation

3.01 Statement of compliance

These financial statements have been prepared in conformity with International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs), Bangladesh Securities and Exchange Rules 1987, Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001 and other applicable laws and regulations.

3.02 Basis of measurement

These financial statements have been prepared on a going concern basis under historical cost convention in accordance with generally accepted accounting principles.

3.03 Functional currency and presentational currency

These financial statements are presented in Bangladeshi Taka, which is also the Fund's functional currency.

3.04 Closure of Accounting year of the Fund

These financial statements are prepared for the period from July 01, 2021 to June 30, 2022.

3.05 Components of financial statements

- Statement of Financial Position
- Statement of Profit or Loss and Other Comprehensive Income
- Statement of Changes in Equity
- Statement of Cash Flows
- Notes to the Financial Statements

3.06 Comparative Information

Comparative information has been disclosed in respect of the year June 30, 2021 for all numerical data in the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current year's financial statements presentation.

4.00 Significant accounting policies

4.01 Investment policy

1. The fund shall invest subject to the Securities and Exchanges Commission (Mutual Fund) Rules, 2001 and only in those securities, deposits and investments approved by the Bangladesh Securities and Exchanges Commission and/or the Bangladesh Bank and/or the Insurance Development and Regulatory Authority (IDRA) of Bangladesh or any other competent authority in this regard.
2. Not less than 60 (Sixty) percent of the total money collected under the Scheme of the fund shall be invested in capital market instrument out of which at least 50 (fifty) percent shall be invested in listed securities.
3. Not more than 25 (twenty five) percent of the total assets of the Scheme of the fund shall be invested in Fixed Income Securities (FIS).
4. Not more than 15 (fifteen) percent of the total assets of the Scheme of the fund shall be invested in pre IPOs at one time.
5. All money collected under the fund shall be invested only in encashable/transferable instrument, securities whether in money market or capital market or privately placed pre-IPO equity, preference shares, debentures and securitized debts.
6. The fund shall get the securities purchased or transferred in the name of the fund.
7. Only the Asset Management Company will make the investment decisions and place order for securities to be purchased or sold for the Scheme's portfolio.

4.02 Valuation policy

As per section 58 of Bangladesh Securities and Exchange Commission (Mutual Fund), Rules, 2001, the fund shall fix the valuation method for the Scheme subject to the prior approval of the Commission. The investment valuation policy of the Fund will be as follows:

- 1 Listed securities (other than mutual Fund) has valued at 'Fair Value Through Profit or Loss' as per Securities and Exchange Commission (Mutual Fund) Bidhimala, 2001 and related unrealized loss and right back of unrealized loss has been charged in the Statement of Profit or Loss and unrealized gain has been recognized in other comprehensive income through in the Statement of changes in equity. Mutual Fund securities are valued as per SRO No. SEC/CMRRCD/2009-193/172 dated 30 June 2015.
- 2 Market value is determined by taking the closing quoted market price of the securities only on the Dhaka Stock Exchange on the date of valuation i.e. on June 30, 2022.

4.03 Net asset value (NAV) calculation

The Fund intends to determine its NAV per unit on the last business day of each week by dividing the value of the net asset of the Fund (the value of total assets less total liabilities as per Rule 60 of the *Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001* by the total number of outstanding units. The Fund will use the following formula to derive the NAV per unit:

$$\text{Total NAV} = \text{VA} - \text{LT}$$

$$\text{NAV per unit} = \text{Total NAV} / \text{No. of units outstanding.}$$

VA: Value of all securities in vault + Value of all securities placed in lien + Cash in hand and at bank + Value of all securities receivables + Receivables of proceeds of sale of investments + Dividend receivables net of tax + Interest receivables net of tax + Issue expenses amortized as on date + Printing, publication and stationery expenses amortized as on date

LT: Value of all securities payable + Payable against purchase of investments + Payable as brokerage and custodial charges + Payable as Trustee fees + All other payable related to printing, publication and stationery + Accrued deferred expenses with regard to management fee, annual fee, audit fee and safe keeping fee

4.04 Revenue recognition

Revenue is recognized only when it is measurable and probable that the economic benefits associated with the transaction will flow to the fund and in accordance with IFRS 15: 'Revenue from Contracts with Customers' unless otherwise mentioned or otherwise guided by separate IAS/IFRS or other local laws and regulation.

a) **Revenue from Investment in capital market**

Capital gains / losses are recognized on being realized based on Average Costing method.

Dividend income is recognized on being declared by the investee company based on the record date as the cut off date.

b) **Revenue from Fixed income securities**

Income from any fixed income securities such as Fixed Deposit/ Term deposits, Bond or debenture is recognized on accrual basis.

4.05 Preliminary and issue expenses

Preliminary and issue expenses represent expenditures incurred prior to the commencement of operations and establishment of the Fund. As per Rule 65 (3) of *Bangladesh Securities & Exchange Commission (Mutual Fund) Rules, 2001*, the expenses are being written off over a period of 7 (seven) years.

4.06 Management fee

As per *Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001*, the Asset Management Company shall be entitled to charge the Fund a management fee for Investment Management at the following rate:

- (i) @ 2.5% per annum of weekly average Net Asset Value (NAV) of the Fund up-to Tk. 50,000,000 (Taka five crore);
- (ii) @ 2.0% per annum for additional amount of the weekly average NAV of the Fund over Tk. 50,000,000 (Taka five crore) but up to Tk. 250,000,000 (Taka twenty five crore);
- (iii) @ 1.5% per annum for additional amount of the weekly average NAV of the Fund over Tk. 250,000,000 (Taka twenty five crore) but up to Tk. 500,000,000 (Taka fifty crore);
- (iv) @ 1.0% per annum for additional amount of the weekly average NAV of the Fund over Tk. 500,000,000 (Taka fifty crore).

The management fee is calculated on every closing day of the week on the NAV of the Fund and paid at the end of each quarter.

4.07 Trustee fee

The Trustee shall be paid an annual Trusteeship Fee @0.10% of the Net Asset Value of the fund on semi-annual in advance basis during the life of the fund or as may be agreed upon between the parties.

4.08 Custodian Fee

The fund shall pay to the Custodian a safe keeping fee @0.10% of the balance securities held by the fund calculated on the basis of average month end value per annum. The fee for custodian services will be paid semi annually. Any out of pocket expenses may be applicable to the fund operation from time to time.

4.09 CDBL Fees

CDBL charges will be paid on actual basis upon request from the custodian.

4.10 Taxation

The income of the Fund is exempted from Income Tax as per SRO No. 333-Act/Income Tax/2011 dated 10 November 2011, under Section 44(4) clause (b) of Income Tax Ordinance, 1984; hence no provision for tax is required.

In Finance Act, 2016, 5% Income tax at source was applied to any Mutual Fund from the interest accrued on savings deposits or fixed deposits or any term deposit maintained with any Schedule Bank including a co-operative Bank or any bank run on Islamic principles or non-banking financial institutions or any leasing company or any housing finance company.

4.11 BSEC Registration Fees and Annual Fees

As per Rule 10(1) of the *Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001*, the fund has paid one off registration fee to BSEC which is equal to 0.20% of the initial fund size before application to BSEC for registration of the fund.

In addition, as per rule 11, the fund is required to pay an annual fee to BSEC which is equal to 0.10% of the NAV in advance basis (Annuly) or Tk. 50,000 which ever is higher.

4.12 Dividend policy

- (i) The Fund shall distribute minimum 70%, or as may be determined by the *Bangladesh Securities & Exchange Commission (Mutual Fund) Rules, 2001* from time to time, of the

annual net profit of the Fund as dividend at the end of each accounting year after making provision for bad and doubtful investments.

- (ii) The Fund may create a dividend equalization reserve by suitable appropriation from the income of the Scheme to ensure consistency in dividend disbursement for each year.
- (iii) Before declaration of dividend, the Asset Management Company shall make a provision in consultation with the Auditor if market value of investments goes below the acquisition cost and the method of calculation of this provision will be incorporated in the notes of accounts.
- (iv) Surpluses arising simply from the valuation of investments shall not be available for dividend.
- (v) The Asset Management Company will dispatch the Dividend warrants, at the expense of the Fund, within 45 days from the declaration of such dividend and submit a statement within next 7 (seven) days to the Commission, Trustee and the Custodian.
- (vi) Before registration for transfer of ownership, a transferee shall not possess the right to any dividend declared.
- (vii) There will be a Cumulative Investment Plan (CIP) scheme in this Unit Fund. Under this scheme a unit holder instead of receiving dividend may reinvest such dividend income accrued for purchasing Unit at a rate determined by IDLC Asset Management Ltd. The unit holders may change their dividend preference in future as per their need.

4.13 Provision

Full provision for diminution in value of investment both in listed and non-listed securities, as of closing of the year on an aggregate portfolio basis is made.

4.14 Cash and cash equivalents

Cash and cash equivalents comprise cash balances and bank deposits when it has a short maturity of three months or less from the date of acquisition.

4.15 Unit premium reserves

The general investors invest in Peninsula AMCL BDBL Unit Fund One by purchasing Fund's units through the Asset Manager or its approved selling agents. Investors buy or sale units of the Fund at the purchase price or surrender price, NAV/unit, published weekly at daily newspaper and Asset Manager's website. If the purchase price is greater than the face value, i.e. Tk. 10/unit, the investors are buying the units at premium and the Fund creates unit premium reserves from selling the units more than the face value. Similarly when investors redeem or sale their units at surrender rate which is more than the face value, they realized a portion of unit premium reserves and Fund's performance as well.

4.16 Departure from IFRS and IAS

a. The Fund has written off Preliminary and issue expenses over a period of 07 (seven) years on a straight-line method according to Rule-65(3) Ka of *Bangladesh Securities & Exchange Commission (Mutual Fund) Rules, 2001* which contradicts with Paragraph 69(a) of IAS 38 'Intangible Assets', as it states that "no intangible or other asset is recognized when expenditure on start-up activities (i.e. Start-up costs) is incurred to provide future economic benefits".

b. The Fund is required to maintain provision for the erosion on value of marketable securities according Rule-67(1) of *Bangladesh Securities & Exchange Commission (Mutual Fund) Rules, 2001* whereas the IFRS 9 requires to present the investment at market value.

4.17 Statement of cash flows

Cash flows from operating activities have been presented under direct method according to IAS-7.

4.18 Earnings per unit

Earnings per unit has been calculated in accordance with IAS-33 "Earnings per Share" and shown on the face of Profit or Loss & Other Comprehensive Income.

4.19 Event after reporting period

All material events occurring after the balance sheet date has been considered and where necessary adjusted for.

4.20 General

Figures appearing in these financial statements have been rounded off to nearest Taka.

4.21 Application of International Accounting Standards (IASs):

The Financial Statements have been prepared in compliance with requirement of IASs and IFRSs as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB) and applicable in Bangladesh. Peninsula AMCL BDBL Unit Fund One applied following IAS and IFRS:

Name of the IAS	IAS/IFRS No.	Status
Presentation of Financial Statements	1	Applied
Statements of Cash Flow	7	Applied
Accounting Policies, Changes in Accounting Estimates and Errors	8	Applied
Events after the Balance Sheet Period	10	Applied
Income Taxes	12	Applied
Property, Plant and Equipment	16	N/A
Employee Benefits	19	N/A
Borrowing Costs	23	N/A
Related Party Disclosures	24	Applied
Financial Instruments: Presentation	32	Applied
Provisions, Contingent Liabilities and Contingent Assets	37	Applied
Intangible Assets	38	Not applied
Investment Property	40	N/A
Agriculture	41	N/A
Financial Instruments: Recognition and Measurement	IFRS-9	Not Applied

	As at June 30, 2022	As at June 30, 2021
Notes	Taka	Taka
5.00 Preliminary and issue expenses		
Opening Balance	(Note: 5.1) 1,074,307	1,712,941
Less: Amortized during the year	(638,634)	(638,634)
	<u>435,673</u>	<u>1,074,307</u>
5.01 Preliminary and issue expenses		
Formation Fees	1,000,000	1,000,000
Management Fees	758,219	758,219
BSEC Application Fees	10,000	10,000
BSEC Registration Fees	200,000	200,000
CDBL Fees	273,500	273,500
Trust Deed Registration Fees	100,000	100,000
Trust Fees	100,000	100,000
Custodian Fess	100,000	100,000
Legal advisory fee	100,000	100,000
VAT on Formation, Management and Trustee fess	631,233	631,233
Printing & Publication	1,625,000	1,625,000
Other expenses	100,000	100,000
	<u>4,997,952</u>	<u>4,997,952</u>
Less: Amortized balance	(3,923,645)	(3,285,011)
Opening balance	<u>1,074,307</u>	<u>1,712,941</u>
6.00 Investment in securities at market price		
Investment in listed securities at market price	214,485,869	239,575,484
Investment in Initial Public Offering (IPO)	12,503,000	-
Investment at market value	<u>226,988,869</u>	<u>239,575,484</u>
<i>Please see Annexure A for Details calculation.</i>		
7.00 Accrued Income		
Interest Receivable from FDR	114,863	-
Dividend Receivable	(Note: 7.01) 196,018	11,518
	<u>310,881</u>	<u>11,518</u>
7.01 Dividend receivables		
MARICO First Interim Dividend	184,500	-
VFSTHREAD	9,851	9,851
ADVENT	1,667	1,667
	<u>196,018</u>	<u>11,518</u>
8.00 Advance and Prepayments		
Annual fee - BSEC	202,512	288,992
Trustee fee	8,082	4,680
	<u>210,594</u>	<u>293,672</u>

	Notes	As at June 30, 2022 Taka	As at June 30, 2021 Taka
9.00 Cash and cash equivalents			
Cash at bank	(Note: 9.01)	5,000,672	17,552,593
Term Deposits (FDR)	(Note: 9.02)	15,000,000	-
Cash with brokerage house (BO Account)		2,370,030	3,565,310
		22,370,702	21,117,903

9.01 Cash at bank

Name of Bank	Account Name	Account No.	Type		
Southeast Bank Limited	PENINSULA AMCL BDBL UNIT FUND ONE	008313100000166	SND	2,828,377	15,903,183
	PENINSULA AMCL BDBL UNIT FUND ONE (TRADING)	008313100000122	SND	2,168,715	1,645,223
	PENINSULA AMCL BDBL UNIT FUND ONE DIVIDENT ACCOUNT-2019	008313100000042	SND	-	437
	PENINSULA AMCL BDBL UNIT FUND ONE DIVIDENT ACCOUNT-2018	008313100000273	SND	200	1,336
	PENINSULA AMCL BDBL UNIT FUND ONE DIVIDENT	008313100000249	SND	3,380	2,414
Total				5,000,672	17,552,593

9.02 Term Deposits

Name of Institution	Term	Account No.		
DBH	3 months	71001020156	7,500,000	-
	3 months	71001020157	7,500,000	-
			15,000,000	-

10.00 Capital Fund

Opening Balance	190,098,900	190,098,900
Units subscribed during the period	1,810,290	-
Units redeemed by the General investors during the period	-	-
	191,909,190	190,098,900

	As at June 30, 2022	As at June 30, 2021
Notes	Taka	Taka

10.01 Capital Allotment

Allotment Year	Basis of allotment	No. of unit	Face value per share (Taka)	Amount in Taka
2015 - 2016	Sponsor's Contribution	2,000,000	10	20,000,000
2015 - 2016	General Investors	8,000,000	10	80,000,000
2016 - 2017	General Investors	9,607,890	10	96,078,900
2017 - 2018	General Investors	1,500	10	15,000
2018 - 2019	General Investors	500	10	5,000
2019 - 2020	General Investors	(600,000)	10	(6,000,000)
2021-2022	General Investors	181,029	10	1,810,290
Total		19,190,919		191,909,190

(All transactions are held through Banking Channel)

10.02 As of 30 June 2022 the unit fund capital are comprised as follows:

Name of Investors	No. of unit	Unit price	As at June 30, 2022	As at June 30, 2021
Bangladesh Development Bank Ltd.	2,000,000	10	20,000,000	20,000,000
Delta Brac Housing Finance	250,000	10	2,500,000	2,500,000
Sadharan Bima Corporation	5,000,000	10	50,000,000	50,000,000
Janata Capital And Investment Ltd	100,000	10	1,000,000	1,000,000
Faisal Spinning Mills Ltd	500,000	10	5,000,000	5,000,000
NLI Securities Ltd	100,000	10	1,000,000	1,000,000
Investment Corporation of Bangladesh	1,450,000	10	14,500,000	14,500,000
Investment Corporation of Bangladesh	556,117	10	5,561,170	5,561,170
Mr. Reaz Uddin Ahmed	1,000	10	10,000	10,000
Mr. Khan Nazrul Islam Hannan	1,000	10	10,000	10,000
ICB Unit Fund	9,049,773	10	90,497,730	90,497,730
Mr. Al Amin Ahmed	500	10	5,000	5,000
Mr. Al Amin Ahmed	1,000	10	10,000	10,000
Mr. Al Amin Ahmed	500	10	5,000	5,000
Mr. Abu Saleh Abdul Muiz Shujan	181,029	10	1,810,290	-
Total			191,909,190	190,098,900

11.00 Retained earnings

Opening balance	53,001,130	(38,793,777)
Less: Dividend paid during the year	(29,465,330)	-
	23,535,801	(38,793,777)
Add: Profit during the year	23,017,079	91,794,907
	46,552,880	53,001,130

	As at June 30, 2022	As at June 30, 2021
Notes	Taka	Taka
12.00 Liabilities for expenditures		
Management fee	1,310,127	1,329,936
Custodian fee	83,339	82,402
Provision for TDS on Fixed Deposits & Bond	515	515
Audit fee	50,579	31,079
	1,444,560	1,443,932
13.00 Other liabilities		
Unclaimed Dividend	(Note-13.01) -	-
Payable to CDBL	273,500	273,500
	273,500	273,500
13.01 Unclaimed Dividend		
Opening Balance	-	-
Dividend Payable during the year	29,465,330	-
	29,465,330	-
Dividend Paid during the year	- 29,465,330	-
Unclaimed Dividend	-	-
14.00 Provision/(Write back of provision) for diminution in value of investments		
Required provision against diminution in value of investments at the end of the period	(4,829,605)	7,808,553
Less: Opening balance for the period	7,808,553	(50,919,077)
	(12,638,158)	58,727,630
Less: Unrealized gain/ (loss)	(7,808,553)	7,808,553
Write back/(charge) of unrealized loss	(4,829,605)	50,919,077
<i>Please see Annexure A for Details calculation.</i>		
15.00 Net asset value (NAV) per unit at market price		
Total Asset at Market Price	250,316,719	262,072,884
Less: Current Liabilities	(1,718,060)	(1,717,432)
Total net asset value at market price	248,598,659	260,355,452
Number of units	19,190,919	19,009,890
NAV per unit at Market price	12.95	13.70
16.00 Net asset value (NAV) per unit at cost price		
Total net asset value at market price	248,598,659	260,355,452
Less: Provision against Unrealized gain/(loss) in portfolio	4,829,605	(7,808,553)
Total net asset value at cost price	253,428,263	252,546,899
Number of units	19,190,919	19,009,890
NAV per unit at cost price	13.21	13.29

	July 01, 2021 - June 30, 2022	July 01, 2020 - June 30, 2021
	<u>Taka</u>	<u>Taka</u>
17.00 Interest income		
Term Deposit (FDR)	114,863	291,521
Cash at Bank (STD Account)	1,032,192	614,032
APSCLBOND	-	(16,667)
	<u>1,147,055</u>	<u>888,885</u>

18.00 Investment income

Capital gain from investment in marketable securities	25,434,043	38,132,315
	<u>25,434,043</u>	<u>38,132,315</u>

A schedule of detailed investment income from marketable securities is given in Annexure - B

19.00 Earnings per unit

Net income for the year (A)	23,017,079	91,794,907
Outstanding number of units (B)	19,190,919	19,009,890
Earnings per unit (A+B)	<u>1.20</u>	<u>4.83</u>

Earning Per Unit (EPU) has decreased compare to last year due to decrease in capital gain and unrealized loss during the year.

20.00 Net Operating Cash flow per Unit

Net Operating cash flow for the year (A)	28,269,661	42,171,916
Outstanding number of units (B)	19,190,919	19,009,890
Net Operating Cash flow per unit (A+B)	<u>1.47</u>	<u>2.22</u>

Net Operating Cash flow per unit has decreased compare to last year due to decrease in capital gain and increase expenditure made during the year.

21.00 Reconciliation between net profit to operating cash flow

Net Profit before wrote back of provision/(provision)	27,846,683	40,875,830
Amortization charged	638,634	638,634
Operating cash flow before changes in working capital	<u>28,485,317</u>	<u>41,514,464</u>

Changes in Working capital:

Decrease/(Increase) of Advance and Prepayments	83,078	(250,179)
Decrease/(Increase) of accrud income	(299,363)	414,421
(Decrease)/Increase of Other liabilities	628	493,210
(Decrease)/Increase of Liabilities for expenditures	-	-
	<u>(215,657)</u>	<u>657,452</u>

Net operating cash flows

	<u>28,269,661</u>	<u>42,171,916</u>
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22.00 Events after the reporting period

The Board of Trustees of the Fund has approved cash dividend at the rate of 11.00 % i.e. Taka 1.10 per unit for the year ended on June 30, 2022 at the meeting held on August 03, 2022.

July 01, 2021 - July 01, 2020 -
June 30, 2022 June 30, 2021

Taka

Taka

23.00 Date of authorization

The Trustee Board has authorized these financial statements for issue on August 03, 2022

24.00 Related Party Disclosure

The mutual fund, in normal course of business, carried out a number of transactions with other entities that fall within the definition of related party contained in International Accounting Standard 24: Related party Disclosures. All transactions involving related parties arising in normal course of business are conducted on an arm's length basis at commercial rates on the same terms and conditions as applicable to the third parties. Details of transaction with related parties and balances with them as at June 30, 2022 were as follows:

Name related party	Nature of relationship	Nature of transaction	Transaction during the year		Balance	
			Dr./ Adjustment	Cr./ Addition	Asset/ (Liability) 2022	Asset/ (Liability) 2021
Peninsula Asset Management Company Limited	Asset Manager	Management Fee	5,374,886	(5,355,077)	(1,310,127)	(1,329,936)
Investment Corporation of Bangladesh (ICB)	Custodian	Custodian Fee	232,920	(233,857)	(83,339)	(82,402)
Investment Corporation of Bangladesh (ICB)	Trustee	Trustee Fee	261,094	(257,693)	8,082	4,680

Peninsula AMCL BDBL Unit Fund One
Investment in Share Market
As on June 30, 2022

(Amount in Taka)

SECTOR	Instrument	Number of unit	Cost Price per unit	Total Cost Price	Market Price per unit	Total Market Price	Unrealized Gain/(Loss)	% of Holding	% of Sector
BANK	UNIONBANK	20,000	10.00	200,000	10.30	206,000	6,000	0.08%	17.07%
	IFIC	1,191,645	17.68	21,064,921	12.40	14,776,398	(6,288,523)	5.90%	
	MERCANBANK	358,050	15.10	5,406,657	14.40	5,155,920	(250,737)	2.06%	
TELECOMMUNICATION	BRACBANK	544,189	38.83	21,129,026	41.50	22,583,843	1,454,818	9.02%	19.10%
	BSCCL	118,483	147.45	17,470,224	219.10	25,959,625	8,489,402	10.37%	
	GP	67,500	396.38	26,755,639	294.10	19,851,750	(6,903,889)	7.93%	
ENGINEERING	ROBI	66,750	48.40	3,230,491	30.10	2,009,175	(1,221,316)	0.80%	6.01%
	IFADAUTOS	190,801	112.67	21,497,834	50.50	9,635,451	(11,862,383)	3.85%	
	SAIFPOWER	128,622	43.44	5,587,782	32.50	4,180,215	(1,407,567)	1.67%	
TEXTILE	SINGERBD	7,600	174.10	1,323,177	162.70	1,236,520	(86,657)	0.49%	0.83%
INSURANCE	PTL	26,000	104.44	2,715,554	79.50	2,067,000	(648,554)	0.83%	
	MEGHNAINS	7,312	10.00	73,120	49.30	360,482	287,362	0.14%	
MUTUAL FUND	IDLC Balanced Fund	512,819	9.75	5,000,000	12.16	6,235,879	1,235,879	2.49%	8.33%
	Capitec Popular Life Unit Fund	1,000,000	10.00	10,000,000	12.77	12,770,000	2,770,000	5.10%	
	ICB Agrani Bank Mutual Fund	200,000	10.00	2,000,000	9.20	1,840,000	(160,000)	0.74%	
PHARMACEUTICAL	BXPHERMA	149,543	134.68	20,140,141	154.60	23,119,348	2,979,207	9.24%	24.62%
	ACI	85,950	303.17	26,057,413	283.00	24,323,850	(1,733,563)	9.72%	
	SQURPHAMA	19,599	243.48	4,771,879	216.70	4,247,103	(524,776)	1.70%	
MISCELLINIOUS	MARICO	4,100	2,361.88	9,683,715	2,421.00	9,926,100	242,385	3.97%	0.34%
	BDPAINTS	25,018	10.00	250,180	33.90	848,110	597,930	0.34%	
FOOD & ALLIED	BATBC	42,600	351.12	14,957,721	543.50	23,153,100	8,195,379	9.25%	9.25%
	TOTAL:			219,315,474		214,485,869	(4,829,605)		

Note: We have invested in the following IPOs, which has not been started trading in share market yet:

Instrument	Taka
ACIA SEA FOOD	12,503,000
Total	12,503,000

Peninsula AMCL BDBL Unit Fund One
Calculation of Realized Gain/Loss and Dividend Income

Capital Gain/ Loss												
Date	Description	Quantity	Buy rate	Buy Value	Sell rate	Sell commission	Sell Value	Realised gain/loss	Sub Total			
7-Jul-21	BERGER	1,350.00	1,777.32	2,399,376.60	1,766.99	7,156.31	2,378,280.69	(21,095.91)	37,101.40			
7-Jul-21	BERGER	2,305.00	1,748.25	4,029,704.78	1,779.72	14,357.91	4,087,902.09	58,197.31				
7-Jul-21	SOURPHARMA	119,210.00	208.83	24,895,087.52	214.73	89,591.63	25,508,017.97	612,930.45	287,903.11			
11-Oct-21	SOURPHARMA	90,000.00	243.48	21,912,807.32	240.71	75,822.61	21,587,779.99	(325,027.33)				
8-Jul-21	SEAPPEARL	20,017.00	34.18	684,269.22	41.54	2,910.27	828,595.23	144,326.01	529,589.60			
12-Jul-21	SEAPPEARL	20,000.00	34.18	683,688.08	43.25	3,027.50	861,972.50	178,284.42				
9-Aug-21	SEAPPEARL	21,000.00	34.18	717,872.48	44.20	3,248.35	924,851.65	206,979.17				
12-Jul-21	SONALILIFE	20,000.00	10.00	200,000.00	68.00	4,760.00	1,355,240.00	1,155,240.00	1,155,240.00			
27-Jul-21	BATBC	1,000.00	351.12	351,120.20	566.52	1,982.81	564,533.59	213,413.39	1,796,036.49			
7-Sep-21	BATBC	3,400.00	351.12	1,193,808.68	641.61	7,635.11	2,173,825.89	980,017.21				
14-Dec-21	BATBC	800.00	351.12	280,896.16	660.35	1,848.98	526,431.02	245,534.86				
29-Dec-21	BATBC	500.00	351.12	175,560.10	633.82	1,109.18	315,800.12	140,240.02	216,831.02			
23-Jan-22	BATBC	700.00	351.12	245,784.14	663.20	1,624.84	462,615.16	216,831.02				
27-Jul-21	BSCCL	3,000.00	145.96	437,889.08	181.16	1,902.22	541,587.78	103,698.70	118,955.12			
5-Aug-21	BSCCL	3,000.00	145.96	437,889.08	186.27	1,955.80	556,844.20	118,955.12				
14-Sep-21	BSCCL	3,800.00	145.96	554,659.50	212.27	2,823.17	803,796.83	249,137.33	240,927.66			
15-Sep-21	BSCCL	3,800.00	145.96	554,659.50	210.10	2,794.34	795,587.16	240,927.66				
16-Sep-21	BSCCL	3,800.00	145.96	554,659.50	215.02	2,859.73	814,205.07	259,545.57	255,694.30			
19-Sep-21	BSCCL	3,800.00	145.96	554,659.50	214.00	2,846.20	810,353.80	255,694.30				
20-Sep-21	BSCCL	3,800.00	145.96	554,659.50	209.93	2,792.07	794,942.93	240,283.43	240,283.43			
27-Jan-22	BSCCL	4,715.00	147.45	695,222.99	233.65	3,855.77	1,097,793.63	402,570.64				
26-Jun-22	BSCCL	700.00	147.45	103,214.44	212.70	521.12	148,368.88	45,154.44	6,546.20			
26-Jun-22	BSCCL	100.00	147.45	14,744.92	213.66	74.78	21,291.12	6,546.20				
28-Jun-22	BSCCL	5,700.00	147.45	840,460.45	215.04	4,289.99	1,221,420.01	380,959.56	174,526.60			
30-Jun-22	BSCCL	2,500.00	147.45	368,623.00	218.02	1,907.70	543,149.60	174,526.60				
5-Aug-21	BXPHARMA	4,000.00	134.77	539,089.89	191.05	2,674.70	761,525.30	222,435.41	386,660.27			
14-Sep-21	BXPHARMA	4,400.00	134.77	592,998.88	223.43	3,440.85	979,659.15	386,660.27				
15-Sep-21	BXPHARMA	4,400.00	134.77	592,998.88	222.40	3,424.96	975,135.04	382,136.16	448,343.62			
16-Sep-21	BXPHARMA	4,400.00	134.77	592,998.88	237.31	3,654.62	1,040,521.68	447,522.80				
19-Sep-21	BXPHARMA	4,400.00	134.77	592,998.88	237.50	3,657.50	1,041,342.50	448,343.62	434,761.32			
20-Sep-21	BXPHARMA	4,400.00	134.77	592,998.88	234.40	3,609.80	1,027,760.20	434,761.32				
30-Sep-21	BXPHARMA	2,000.00	134.77	269,544.95	238.00	1,666.00	474,334.00	204,789.05	2,477,999.57			

26-Aug-21	SBACBANK	20,000.00	10.00	200,000.00	24.85	1,739.50	495,260.50	295,260.50	
2-Jan-22	SBACBANK	48,548.00	10.00	485,480.00	15.30	2,599.75	740,184.65	254,704.65	
3-Jan-22	SBACBANK	48,548.00	10.00	485,480.00	15.80	2,684.70	764,373.70	278,893.70	880,690.10
31-Mar-22	SBACBANK	3,883.00	-	-	13.40	182.05	51,831.25	51,831.25	
7-Sep-21	DBH	2,000.00	83.25	166,499.11	84.15	589.05	167,710.95	1,211.84	
8-Sep-21	DBH	43,000.00	83.25	3,579,730.84	85.08	12,804.77	3,645,700.73	65,969.89	138,474.04
14-Sep-21	DBH	10,000.00	83.25	832,495.55	86.45	3,025.72	861,464.28	28,968.73	
15-Sep-21	DBH	20,182.00	83.25	1,680,142.51	85.65	6,049.81	1,722,466.09	42,323.58	
14-Sep-21	IDLC	20,000.00	67.22	1,344,497.72	72.33	5,062.75	1,441,437.25	96,939.53	
15-Sep-21	IDLC	15,000.00	67.22	1,008,373.29	71.90	3,774.75	1,074,725.25	66,351.96	
16-Sep-21	IDLC	48,500.00	67.22	3,260,406.97	72.59	12,322.71	3,508,452.09	248,045.12	
19-Sep-21	IDLC	14,957.00	67.22	1,005,482.62	74.28	3,888.52	1,107,118.28	101,635.66	613,496.41
20-Sep-21	IDLC	10,000.00	68.23	682,274.98	72.90	2,187.00	726,813.00	44,538.02	
21-Sep-21	IDLC	15,000.00	68.23	1,023,412.48	72.07	3,243.30	1,077,856.70	54,444.22	
6-Oct-21	IDLC	105,756.00	68.23	7,215,467.33	68.45	21,716.17	7,217,009.23	1,541.90	
14-Sep-21	LHBL	7,600.00	62.67	476,255.62	74.90	1,992.34	567,247.66	90,992.04	
15-Sep-21	LHBL	7,600.00	62.67	476,255.62	75.20	2,000.32	569,519.68	93,264.06	
16-Sep-21	LHBL	7,600.00	62.67	476,255.62	77.00	2,048.20	583,151.80	106,896.18	
19-Sep-21	LHBL	7,600.00	62.67	476,255.62	75.10	1,997.75	568,788.05	92,532.43	6,211,699.57
20-Sep-21	LHBL	7,600.00	62.67	476,255.62	77.10	2,050.86	583,909.14	107,653.52	
26-Sep-21	LHBL	360,000.00	62.67	22,559,476.72	78.42	98,804.48	28,131,045.72	5,571,569.00	
27-Sep-21	LHBL	7,532.00	62.67	471,994.39	82.71	2,180.38	620,786.72	148,792.33	
16-Sep-21	LANKABFIN	267,500.00	43.78	11,710,239.79	43.90	41,099.73	11,701,679.47	(8,560.32)	
19-Sep-21	LANKABFIN	1,385.00	43.78	60,630.59	44.70	216.68	61,692.82	1,062.23	(185,726.64)
20-Sep-21	LANKABFIN	66,115.00	43.78	2,894,289.73	44.10	10,204.85	2,905,466.65	11,176.92	
22-Sep-21	LANKABFIN	200,000.00	43.78	8,755,319.47	42.98	30,086.00	8,565,914.00	(189,405.47)	
7-Oct-21	ROBI	66,750.00	48.32	3,225,385.59	43.10	10,069.24	2,866,855.76	(358,529.83)	(358,529.83)
1-Nov-21	SHEPHERD	10,000.00	31.46	314,592.18	35.65	1,247.79	355,262.21	40,670.03	
2-Jun-22	SHEPHERD	91,225.00	30.69	2,799,870.42	29.93	9,556.01	2,720,733.69	(79,136.73)	(38,466.70)
30-Nov-21	ACMEPL	14,851.00	10.00	148,510.00	33.90	1,762.07	501,686.83	353,176.83	
1-Dec-21	ACMPL	14,852.00	10.00	148,520.00	35.00	1,819.37	518,000.63	369,480.63	722,657.46
30-Nov-21	BRACBANK	4,340.00	41.74	181,145.41	54.70	830.89	236,567.11	55,421.70	
28-Dec-21	BRACBANK	10,000.00	41.74	417,385.73	53.80	1,883.00	536,117.00	118,731.27	
29-Dec-21	BRACBANK	20,000.00	41.74	834,771.46	54.13	3,788.75	1,078,711.25	243,939.79	549,778.53
30-Dec-21	BRACBANK	10,000.00	41.74	417,385.73	55.10	1,928.50	549,071.50	131,685.77	

5-Dec-21	SKICL	8,988.00	10.00	89,880.00	72.00	2,264.98	644,871.02	554,991.02	1,156,622.99
6-Dec-21	SKICL	8,989.00	10.00	89,890.00	77.20	2,428.83	691,521.97	601,631.97	
31-Jan-22	UNIONBANK	112,000.00	10.00	1,120,000.00	13.29	5,209.40	1,483,190.60	363,190.60	
3-Feb-22	UNIONBANK	92,337.00	10.00	923,370.00	13.70	4,427.56	1,260,589.34	337,219.34	1,213,204.16
13-Feb-22	UNIONINNS	9,350.00	10.00	93,500.00	65.07	2,129.48	606,294.22	512,794.22	
14-Feb-22	BDTHAIFOOD	6,129.00	10.00	61,290.00	44.90	963.17	274,228.93	212,938.93	212,938.93
19-Apr-22	JHRML	150,000.00	25.00	3,750,000.00	62.10	32,602.50	9,282,397.50	5,532,397.50	
10-May-22	ACI	1,500.00	303.17	454,754.15	311.20	1,633.80	465,166.20	10,412.05	5,542,809.55
30-Jun-22	ACI	1,500.00	303.17	454,754.15	280.07	1,470.35	418,629.65	(36,124.50)	(36,124.50)
	Total Capital Gain								25,434,042.88

CASH DIVIDEND

Date	Description	Amount
12-Aug-21	IDLC BALANCED FUNSD DIVIDEND	769,228.50
22-Aug-21	CAPITTEC CASH DIVIDEND	1,500,000.00
29-Aug-21	GP CASH DIVIDEND	843,750.00
23-Sep-21	ICBAGRANI CASH DIVIDEND	140,000.00
11-Nov-21	CASH DIVIDEND BSCL	489,132.60
16-Nov-21	BATBC CASH Interim Dividend	557,500.00
18-Nov-21	ACI CASH DIVIDEND	474,500.00
21-Nov-21	IFADAUTOS CASH DIVIDEND	209,881.10
22-Nov-21	BXPHERMA CASH DIVIDEND	425,400.50
22-Nov-21	SQUAREPHARMA CASH DIVIDEND	117,594.00
24-Nov-21	SHEPHARD CASH DIVIDEND	22,250.00
29-Sep-21	SBACBANK CASH DIVIDEND	38,838.40
13-Dec-21	MARICO CASH DIVIDEND	82,000.00
16-Feb-22	SBAC Fraction Share Dividend	45,600.00
31-Jan-22	SBACBANK FRACTION SHARE DIVIDEND	12.96
20-Mar-22	MARICO INTERIM CASH DIVIDEND	82,000.00
27-Feb-22	GP FINAL CASH DIVIDEND	843,750.00
3-Mar-22	BATBC FINAL CASH DIVIDEND	639,000.00
6-Apr-22	BRACBANK CASH DIVIDEND	379,699.60
6-Apr-22	ROBI CASH DIVIDEND	13,350.00
6-Apr-22	MERCANTILE CASH DIVIDEND	426,250.00
17-May-22	Saif Power Fraction share	19.57
26-Jun-22	MARICO First Interim Dividend	184,500.00
	Total Dividend Income	8,284,257.23
	Total Investment Income	33,718,300.11

Peninsula AMCL BDBL Unit Fund One
As at 30 June 2022

Disclosure under Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2001

Annexure C

Particulars	30-Jun-22	30-Jun-21	30-Jun-20
(a) Net Asset Value (NAV) per unit at cost	13.21	13.29	11.13
(b) Net Asset Value (NAV) per unit at market price	12.95	13.70	9.80
(c) Per unit income other than investment	0.06	0.05	0.22
(d) Per unit income from capital gain/(loss) and dividend income	1.76	2.43	0.20
(e) Per unit expense	0.37	0.33	0.28
(f) Per unit provision for diminution value of investment	(0.25)	2.68	-0.88
(g) Per unit net profit / (loss)	1.20	4.83	(0.74)
(h) Highest Purchase/Surrender Price per unit during the period	13.81	N/A	N/A
(i) Lowest Purchase/ Surrender Price per unit during the period	N/A	N/A	N/A