

Peninsula AMCL BDBL Unit Fund One
Un Audited Financial Statement
As on March 31,2023

Peninsula AMCL BDBL Unit Fund One

Statement of Financial Position

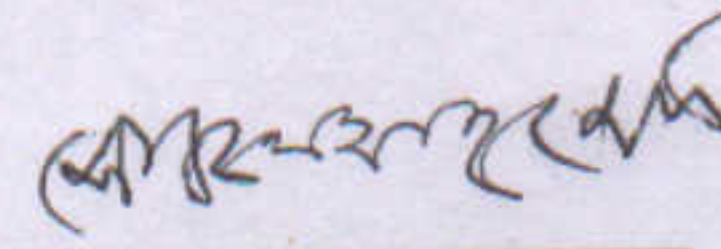
As at March 31, 2023

	Notes	31.03.2023 Taka	30.06.2022 Taka
ASSETS			
Cash and cash equivalent	5	24,478,545	22,370,702
Accounts Receivable	6	2,308,368	310,881
Preliminary Expenses	7	-	435,673
Investment in marketable securities (Market Price)	8	194,685,287	226,988,869
Advances, Deposit & Prepayments	9	96,058	210,594
Total Assets		221,568,259	250,316,719
EQUITY & LIABILITIES			
Unit Capital Fund	10	191,909,190	191,909,190
Unit Premium/(Discount)	11	10,136,589	10,136,589
Fair value reserve (Unrealized Gain)		-	-
Retained earnings	12	18,037,100	46,552,880
Total Equity		220,082,880	248,598,659
Liabilities			
Fees and Charge Payable	14	1,211,879	1,444,560
Provision for investment	16	-	-
Other liabilities	13	273,500	273,500
		1,485,379	1,718,060
Total equity & liabilities		221,568,259	250,316,719
Nav at Cost Value	15	12.65	13.21
NAV at Market Value	15	11.47	12.95

These financial statements should be read in conjunction with the annexed notes


Chairman, Trustee

Investment Corporation
of Bangladesh


Member, Trustee

Investment
Corporation of
Bangladesh


Asset Manager

Peninsula Asset
Management Company
Limited

Peninsula AMCL BDBL Unit Fund One
Statement of Comprehensive Income (Un-Audited)
For the period from 01 July 2022 to 31 March 2023

	Notes	01.07.2022- 31.03.2023	01.07.2021- 31.03.2022	01.01.2023- 31.03.2023	01.01.2022- 31.03.2022
		Taka	Taka	Taka	Taka
Income					
Capital Gain/(Loss)	18	7,874,780	19,399,326	-	2,630,994
Dividend Income	18	6,400,759	5,797,688	926,979	56,438
Interest income	17	1,008,967	834,893	331,527	225,186
Total Income		15,284,506	26,031,907	1,258,506	2,912,618
Expenditure					
Management Fee	14	3,580,830	4,044,949	1,146,439	1,347,530
Trustee Fee		169,658	195,143	54,240	65,183
Custodial Fee	14	148,956	178,521	48,080	59,249
Amortization of pre-operating expenses	7	435,673	479,413	113,731	157,471
Bank Charge & excise duty	19	99,545	37,876	55,487	1,265
Fund's annual fee		169,658	195,143	54,240	65,183
Audit fee	14	25,899	12,949	8,507	4,253
CBDL Expenses		3,722	45,900	57	4,180
Other Operating Expenses	20	138,150	105,650	54,500	22,000
Total Expenditure		4,772,091	5,295,544	1,535,281	1,726,314
Profit/(loss) before Provision and tax		10,512,415	20,736,363	(276,775)	1,186,304
Provision for diminution in value of investment		(17,918,185)	-	(4,776,895)	-
Profit/(loss) before tax		(7,405,770)	20,736,363	(5,053,670)	1,186,304
Provision for tax		-	-	-	-
Net profit/(loss) after tax		(7,405,770)	20,736,363	(5,053,670)	1,186,304
Earning Per Unit		(0.386)	1.0810	(0.263)	0.062

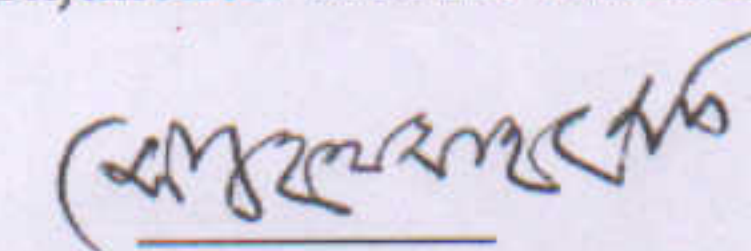
Statement of Other Comprehensive Income

Net comprehensive profit for the period	(7,405,770)	20,736,363
Other comprehensive income:		
Unrealised Gain on Investment	-	(2,769,926)
Total Comprehensive Income	(7,405,770)	17,966,437

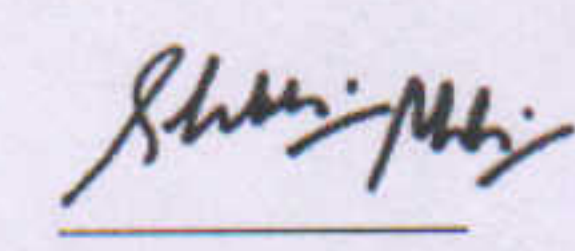
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Trustee, Chairman

Investment Corporation of Bangladesh


Trustee, Member

Investment Corporation of
Bangladesh



Asset Manager

Peninsula Asset Management Company Limited

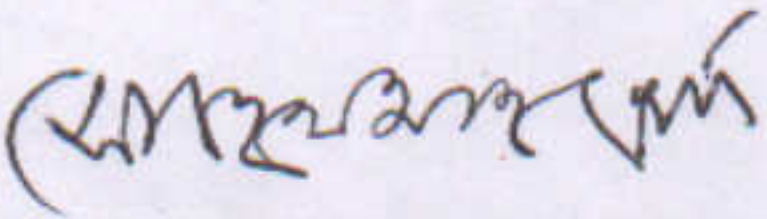
Peninsula AMCL BDBL Unit Fund One

Cash flow Statement For the year ended March 31, 2023

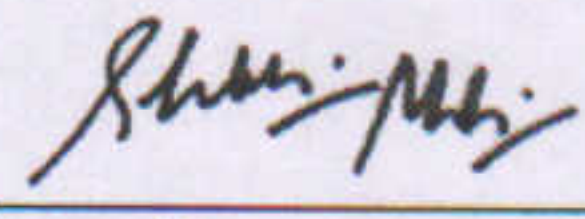
	01.07.2022 31.03.2023 Taka	01.07.2021- 30.06.2022 Taka
A) Cash flows from operating activities		
Net profit/(loss) before tax	(7,405,770)	23,017,079.19
Items not involving movement of cash		
Depreciation	-	-
Provision for diminution in value of investment	-	-
Operating profit/(loss) before working capital	(7,405,770)	23,017,079.19
Changes in working capital:		
Decrease/(increase) in current assets:		
Accrued Income	(1,997,487)	(299,363.17)
Preliminary Expenses	435,673	638,634.00
Advances, Deposit & Prepayments	114,536	83,078.00
(Decrease)/increase in current Liabilities:		
Other liabilities	(0)	-
Fees and Charge Payable	(232,681)	628.00
Cash flow from operating activities	(9,085,729)	23,440,056
B) Cash flows from investing activities		
Investment in marketable securities	32,303,582	4,778,062.00
Net cash flow/ (used in) investing activities	32,303,582	4,778,062.00
C) Cash flows from financing activities		
Dividend paid	(21,110,011)	(29,465,329.50)
Unit Premium/(Discount)	-	689,720.00
Unit Capital Fund	-	1,810,290.00
Net cash flow from financing activities	(21,110,011)	(26,965,319.50)
Net (Deficit)/Surplus in Cash and Bank Balances for the Year (A+B+C)	2,107,842	1,252,799.04
Cash and Bank Balances at beginning of the period	22,370,702	21,117,903.00
Cash and Bank Balances at the end of the period	24,478,545	22,370,702


Chairman, Trustee

Investment Corporation of
Bangladesh


Member, Trustee

Investment Corporation of Bangladesh


Asset Manager

Peninsula Asset
Management Company
Limited

Peninsula AMCL BDBL Unit Fund One

Statement of Changes in Equity For the year ended March 31, 2023

Particulars	(Amount in Taka)				
	Unit Capital Fund	Unit Premium	Retained Earnings	Fair Value Reserve (Unrealized Gain)	Total equity
Balance at July 1, 2022	191,909,190	10,136,589	46,552,881	-	248,598,660
Issued share capital	-	-	-	-	-
Unit Premium	-	-	-	-	-
Fair Value Reserve (Unrealized Gain)	-	-	-	-	-
Dividend Paid for the year 2022-2023	-	-	(21,110,011)	-	(21,110,011)
Net profit/(loss) for the year	-	-	(7,405,770)	-	(7,405,770)
Balance at March 31, 2023	191,909,190	10,136,589	18,037,100	-	220,082,880
Balance at July 1, 2021	190,098,900	9,446,869	53,001,131	7,808,553	260,355,453
Fair Value Reserve (Unrealized Gain)	-	-	-	(7,808,553)	(7,808,553)
Unit capital issued/redeemed	1,810,290	-	-	-	1,810,290
Unit Premium	-	689,720	-	-	689,720
Dividend Paid for the year 2021-2022	-	-	(29,465,330)	-	(29,465,330)
Net profit/(loss) for the year	-	-	23,017,079	-	23,017,079
As at June 30, 2022	191,909,190	10,136,589	46,552,881	-	248,598,660



Member, Trustee

Investment Corporation of Bangladesh



Asset Manager

Peninsula Asset Management Company Limited

Chairman, Trustee

Investment Corporation of Bangladesh

	31.03.2023 Taka	30.06.2022 Taka
5 Cash and cash equivalent		
<u>Cash at Bank:</u>		
<u>Account No.</u>		
South East Bank Limited SND 13100000122	1,353,205	2,168,715
South East Bank Limited SND 13100000166	23,102,550	2,828,377
South East Bank Limited SND 13100000249	3,422	3,380
South East Bank Limited SND13500000042	-	-
South East Bank Limited SND 13100000273	1	200
<u>FDR</u>		
DBH	-	7,500,000
DBH	-	7,500,000
<u>Cash with brokerage house:</u>		
BO Account Cash Balance	19,367	2,370,030
	24,478,545	22,370,702
6 Accounts Receivable		
Opening balance	310,881	11,518
Add: Addition during the Period	2,974,292	1,331,570
	3,285,173	1,343,088
Less: Adjust during the period	976,805	1,032,207
Closing balance	2,308,368	310,881
Accrued Interest on bank account no 122 of SEBL	21,111	0
Accrued Interest on bank account no 166 of SEBL	310,366	0
Accrued Interest on bank account no 249 of SEBL	48	(0)
Accrued Interest on DBH FDR	-	114,863
Dividend Receivable	1,976,843	196,018
	2,308,368	310,880
7 Preliminary Expenses		
Opening balance	435,673	1,074,307
Less: Amortization	435,673	638,634
	-	435,673
8 Investment in marketable securities		
Investment in listed securities - at market	194,685,287	226,988,869
All equity investments are measured at fair value in the statement of financial position, with negative value changes (unrealized loss) recognized in profit or loss account on aggregate portfolio basis. However for equity investments for which there are positive value changes (unrealized gain) on aggregate portfolio basis is recognized in the other comprehensive income statement.		
A schedule of detailed investment in listed marketable securities is given in Annexure - A		
9 Advances, Deposits & Prepayments		
Opening Balance	210,594	293,672
Addition during the period:		
Advance Trustee Fee	224,780	261,094
Advance Fund Annual fee	-	171,212
	224,780	432,306
	435,374	725,978
Adjustment during the period:		
Advance payment to ICB as trustee fee	169,658	257,659
Advance Fund Annual fee	169,658	257,659
	339,316	515,318
Closing Balance	96,058	210,660
Closing balance comprises as follows:		
Advance trustee fee to ICB	63,204	8,082
Advance Fund Annual fee	32,854	202,512
	96,058	210,594

10 Unit Capital Fund

Opening Balance	191,909,190	190,098,900
Add: Addition during the period	-	1,810,290
	191,909,190	191,909,190
Less: Surrender During the period	-	-
	191,909,190	191,909,190

As of 31 December 2021 the unit fund capital are comprised as follows:

Name of Investors	Unit Sales Price	Unit price	No. of Units	Amount in Taka	Amount in Taka
Bangladesh Development Bank Ltd	10	10	2,000,000	20,000,000	20,000,000
Delta Brac Housing Finance	10	10	250,000	2,500,000	2,500,000
Sadharan Bima Corporation	10	10	5,000,000	50,000,000	50,000,000
Janata Capital And Investment Ltd	10	10	100,000	1,000,000	1,000,000
Faisal Spinning Mills Ltd	10	10	500,000	5,000,000	5,000,000
NLI Securities Ltd	10	10	100,000	1,000,000	1,000,000
Investment Corporation of Bangladesh	10	10	1,450,000	14,500,000	14,500,000
Investment Corporation of Bangladesh	9.89	10	556,117	5,561,170	5,561,170
Mr. Reaz Uddin Ahmed	10.66	10	1,000	10,000	10,000
Mr. Khan Nazrul Islam Hannan	10.66	10	1,000	10,000	10,000
ICB Unit Fund	11.05	10	9,049,773	90,497,730	90,497,730
Mr. Al Amin Ahmed	12.32	10	500	5,000	5,000
Mr. Al Amin Ahmed	13.24	10	1,000	10,000	10,000
Mr. Al Amin Ahmed	10.12	10	500	5,000	5,000
Mr. Abu Saleh Abdul Muiz Shujan	13.81	10	181,029	1,810,290	1,810,290
Total			19,190,919	191,909,190	191,909,190

11 Unit Premium/(Discount)

Opening Balance	10,136,589	9,446,809
Add: Addition during the period	-	689,720
	10,136,589	10,136,589
Less: Adjust during the period	-	-
	10,136,589	10,136,589

Name of Investors	Unit Sales Price	Unit price	No. of Units	Amount in Taka	Amount in Taka
Investment Corporation of Bangladesh	9.89	10.00	556,117	(61,173)	(61,173)
Mr. Reaz Uddin Ahmed	10.66	10.00	1,000	660	660
Mr. Khan Nazrul Islam Hannan	10.66	10.00	1,000	660	660
ICB Unit Fund	11.05	10.00	9,049,773	9,502,262	9,502,262
Mr. Al Amin Ahmed	12.32	10.00	500	1,160	1,160
Mr. Al Amin Ahmed	13.24	10.00	1,000	3,240	3,240
Mr. Al Amin Ahmed	10.12	10.00	500	60	60
Mr. Abu Saleh Abdul Muiz Shujan	13.81	10.00	181,029	689,720	689,720
Total			9,790,919	10,136,589	10,136,589

12 Retained earnings			
Opening Balance		46,552,881	53,001,131
Add: Profit during the period		(7,405,770)	23,034,896
		39,147,111	76,036,027
Less: Dividend paid		21,110,011	29,465,330
		18,037,100	46,570,698
13 Other liabilities			
Opening Balance		273,500	273,500
Add: Dividend Payable		21,110,011	29,465,330
		21,383,511	29,738,830
Less: Adjustment/Paid during the period	(Note:13.1)	21,110,011	29,465,330
Closing Balance	(Note:13.2)	273,500	273,500
13.1 Adjustment Details			
Dividend Paid		21,110,011	29,465,330
Vat Payable		-	-
		21,110,011	29,465,330
13.2 Closing balance comprises as follows:			
Dividend Payable		-	-
Payable to CDBL		273,500	273,500
		273,500	273,500
13.3	The amount payable to asset manager on account of various day to day expenditure incurred against operation of the fund		
14 Fees and Charge Payable			
Opening Balance		1,444,560	1,443,932
Add: Addition during the period:			
Management fee payable to asset manager		3,580,830	5,355,077
Custodial fee payable		148,956	233,857
Provision for TDS on Fixed Deposit and Bond		-	-
Audit fee payable		25,899	34,500
		3,755,685	5,623,434
Less: Adjustment/Paid during the period	(Note:14.1)	3,988,366	5,622,806
Closing Balance	(Note:14.2)	1,211,879	1,444,560
14.1 Adjustment during the year:			
Management fee payable to asset manager		3,744,019	5,374,886
Custodial fee payable		217,347	232,920
Provision for TDS on Fixed Deposit and Bond		-	-
Audit fee payable		27,000	15,000
		3,988,366	5,622,806
14.2 Closing balance comprises as follows:			
Management fee payable to asset manager		1,146,938	1,310,127
Custodial fee payable		14,948	83,339
Provision for TDS on Fixed Deposit and Bond		515	515
Audit fee payable		49,478	50,579
		1,211,879	1,444,560

15 Net Asset Value (NAV) per unit

At Market value

Total Equity fund	191,909,190	191,909,190
Retained Earning	18,037,100	46,570,698
Unit Premium/(Discount)	10,136,589	10,136,589
Unrealized Gain from Investment		
Net worth/asset of the fund (A)	<u>220,082,880</u>	<u>248,616,477</u>
Number of outstanding units (B)	19,190,919	19,190,919
Net asset value per unit (A/B) at market price	<u>11.47</u>	<u>12.95</u>

At Cost value

Total Equity at market value	220,082,880	248,616,477
Unrealized loss/(Gain) from Investment	22,747,789	4,829,605
Net worth/asset of the fund (C)	<u>242,830,669</u>	<u>253,446,082</u>
Number of outstanding units (D)	19,190,919	19,190,919
Net asset value per unit (C/D) at cost price	<u>12.65</u>	<u>13.21</u>

16 Provision for investment

Opening balance	4,829,605	-
Add: Addition during the period	17,918,185	4,829,605
	22,747,789	4,829,605
Less: Adjust during the period	-	-
	<u>22,747,789</u>	<u>4,829,605</u>

17 Interest Income

Interest from bank account no 122 of SEBL	49,056	58,650
Interest from bank account no 249 of SEBL	21,157	17,116
Interest from bank account no 273 of SEBL	1	16
Interest from bank account no 166 of SEBL	809,866	956,402
Interest from bank account no 042 of SEBL	0	8
Interest from FDR	128,887	114,863
Total Interest Income	<u>1,008,967</u>	<u>1,147,054</u>

18 Investment income

Capital gain from investment in marketable securities	7,874,780	25,434,043
Dividend income from investment in marketable securities	6,400,759	8,284,257
	<u>14,275,539</u>	<u>33,718,300</u>

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

18.1 Dividend income:

Dividend income:	6,745,839	-
Less:		
TDS deduction Marico	30,750	-
TDS deduction ICB Agrani 1st MF	15,500	-
TDS deduction BSCCL	30,406	-
TDS deduction BATBC	63,900	-
TDS deduction SQUARE PHARMA	39,198	-
TDS deduction IFAD AUTOS	14,310	-
TDS deduction ACI	52,988	-
TDS deduction BX PHARMA	74,835	-
TDS deduction PTL	3,900	-
TDS Deducted SAIF POWER	19,293	-
Dividend income from investment in marketable securities	<u>6,400,759</u>	<u>-</u>

19 Bank Charges

Bank charges and excise duty

99,545

40,751

20 Other Operating Expenses

BO account annual charge

450

450

Bidding Charge

19,000

26,000

Newspaper Publication expenses

118,700

90,200

138,150

116,650

21 Earning Per Unit

Net Profit for the period (A)

(7,405,770)

23,017,079

Number of units (B)

19,190,919

19,190,919

Earnings per unit (A/B)

(0.386)

1.199

Peninsula AMCL BDBL Unit Fund One
Investment in Share Market
As on March 31, 2023

(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	BRACBANK	544,189	38.83	21,129,026	38.50	20,951,276	(177,749)	9.46%	24.03%
	MERCANBANK	358,050	15.10	5,406,657	13.60	4,869,480	(537,177)	2.20%	
	UNIONBANK	20,000	10.00	200,000	9.30	186,000	(14,000)	0.08%	
	GIB	1,503,067	10.00	15,030,670	9.00	13,527,603	(1,503,067)	6.11%	
	IFIC	1,191,645	17.68	21,064,921	11.50	13,703,918	(7,361,004)	6.18%	
TELECOMMUNICATION	BSCCL	44,067	147.45	6,497,644	218.90	9,646,266	3,148,622	4.35%	13.99%
	GP	67,500	396.38	26,755,639	286.60	19,345,500	(7,410,139)	8.73%	
	ROBI	66,750	48.40	3,230,491	30.00	2,002,500	(1,227,991)	0.90%	
	IFADAUTOS	200,341	107.31	21,497,834	44.10	8,835,038	(12,662,796)	3.99%	
ENGINEERING	SAIFPOWER	128,622	43.44	5,587,782	29.70	3,820,073	(1,767,708)	1.72%	6.23%
	SINGERBD	7,600	174.10	1,323,177	151.90	1,154,440	(168,737)	0.52%	
	ICICL	7,622	10.00	76,220	28.30	215,703	139,483	0.10%	
INSURANCE	PTL	26,000	104.44	2,715,554	77.00	2,002,000	(713,554)	0.90%	0.90%
	IDLC Balanced Fund	512,819	9.75	5,000,000	10.68	5,476,907	476,907	2.47%	
MUTUAL FUND	Capitec Popular Life Unit Fund	1,000,000	10.00	10,000,000	10.83	10,830,000	830,000	4.89%	8.19%
	ICB Agrani Bank Mutual Fund	200,000	10.00	2,000,000	9.20	1,840,000	(160,000)	0.83%	
	BXPHERMA	142,543	133.89	19,085,226	146.20	20,839,787	1,754,560	9.41%	
PHARMACEUTICAL	SQURPHAMA	19,599	243.48	4,771,879	209.80	4,111,870	(660,009)	1.86%	24.45%
	MARICO	4,100	2,361.88	9,683,715	2,421.50	9,928,150	244,435	4.48%	
	ACI	74,182	288.73	21,418,921	260.20	19,302,156	(2,116,764)	8.71%	
FOOD & ALLIED	BATBC	42,600	351.12	14,957,721	518.70	22,096,620	7,138,899	9.95%	9.95%
	TOTAL:		TOTAL:	217,433,077		194,685,287	(22,747,789)		

194,685,287

Total Investment at Market:

Peninsula AMCL BDBL Unit Fund One
Statement of Realized Gain/Loss and Dividend Income
For the period March 31, 2023

Capital Gain Statement

Date	Description	Quantity	Buy rate	Buy Value	Sell rate	Sell commission	Sell Value	Realized gain/loss	Sub Total
4-Jul-22	MEGHNAIS	7,312.00	10.00	73,120.00	58.00	1,484.34	422,611.66	349,491.66	349,491.66
5-Jul-22	BDFAINTS	25,018.00	10.00	250,180.00	42.00	3,677.65	1,047,078.35	796,898.35	796,898.35
10-Aug-22	ASCHIASEA	22,721.00	10.00	227,210.00	47.80	3,801.22	1,082,262.58	855,052.58	855,052.58
8-Sep-22	BXPHARMA	1,500.00	154.24	231,354.75	186.00	976.50	278,023.50	46,673.09	358,562.72
11-Sep-22	BXPHARMA	2,000.00	154.24	308,473.00	193.20	1,352.40	385,047.60	76,574.60	
20-Sep-22	BXPHARMA	6,500.00	154.24	1,002,537.26	191.11	4,347.70	1,237,852.30	235,315.04	
14-Sep-22	BSCCL	8,500.00	147.45	1,253,318.21	233.50	6,946.64	1,977,808.36	724,490.15	
19-Sep-22	BSCCL	4,000.00	147.45	589,796.81	235.78	3,300.85	939,799.15	350,002.34	5,500,246.81
26-Sep-22	BSCCL	500.00	147.45	73,724.60	230.10	402.68	114,647.32	40,922.72	
11-Oct-22	BSCCL	31,416.00	147.45	4,632,264.11	220.29	24,222.74	6,896,560.26	2,264,296.15	
13-Oct-22	BSCCL	30,000.00	147.45	4,423,476.05	218.90	22,984.50	6,544,015.50	2,120,535.45	
19-Sep-22	ACI	2,000.00	303.17	606,338.87	281.55	1,970.85	561,129.15	(45,209.72)	
20-Sep-22	ACI	7,000.00	303.17	2,122,186.04	284.14	6,961.50	1,982,038.50	(140,147.54)	
28-Sep-22	ACI	4,000.00	303.17	1,212,677.74	274.31	3,840.38	1,093,409.62	(119,268.12)	
29-Sep-22	ACI	2,300.00	303.17	697,289.70	274.53	2,209.99	629,216.21	(68,073.49)	
26-Nov-22	CLICL	7,006.00	10.00	70,060.00	65.50	1,606.13	457,286.87	387,226.87	387,226.87
Capital Gain:								7,874,780.12	7,874,780.12

STATEMENT OF CASH DIVIDEND

Description	Amount
Marico Cash Dividend 26.05.2022	82,000
Union Bank Cash Dividend	10,000
IDLC Balanced Fund Cash Dividend	948,715
Marico Cash Dividend 21.08.2022	92,250
Capitec Popular Life Unit Fund Cash Dividend	1,500,000
GP Inriem Cash Dividend	843,750
ICB Agrani Bank Mutual Fund Cash Dividend	164,500
SAIFPOWER Cash Dividend	109,329
BSCCL Cash Dividend	172,302
ACI Cash Dividend	300,389
BXPHARMA Cash Dividend	424,065
BATBC Interim Cash Dividend	362,100
PTL Cash Dividend	22,100
IFADAUTOS Cash Dividend	81,093
SOURPHARMA Cash Dividend	156,792
SOURPHARMA Cash Dividend (5% AIT Refund)	9,800
GP Final Cash Dividend	641,250
BATBC Final Dividend	426,000
SINGERBD Cash Dividend	7,600
ROBI Cash Dividend	46,725
Total Dividend Income:	6,400,759
Total Investment Income:	14,275,539