



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, 2021, 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, 2021, 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.
2. In the comparative financial statements, the investment in securities was historically presented at cost in asset section and maintained fifty percent provision for unrealized loss which shown as liability and associated fair value gain/(loss) of said investment was shown in statement of profit or loss. During the year, the investment in securities (other than mutual Fund) has valued, according to revised/newly adopted accounting policy, at fair value and

related unrealized loss and write back of unrealized loss has been shown in the Statement of Profit or Loss and related unrealized gain on said investment has been recognized in other comprehensive income through in the Statement of changes in equity. The comparative information has also been restated in this respect. As a result of such restatement, the EPU and NAV per unit at market price has been reduced by Tk. 0.88 and Tk. 1.34 respectively of comparative financial statements. Moreover, the result of restatement does not effect the NAV at cost price and NOCF per unit.

Our opinion is not qualified in respect to these 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:

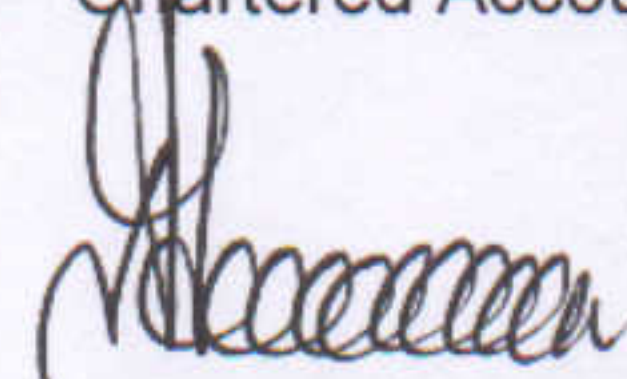
In accordance with the Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala (Rules), 2001, we also report that:

- 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.

Dated, Dhaka
August 03, 2021

Data Verification Code (DVC) No.

Malek Siddiqui Wali
Chartered Accountants



Anjan Mallik, FCA
Enrolment No: 1099

2108081099AS637281

Peninsula AMCL BDBL Unit Fund One


Statement of Financial Position


As at June 30, 2021

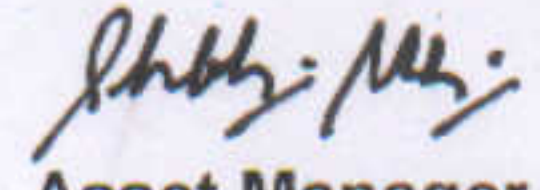
Particulars	Notes	As at June 30, 2021 Taka	As at June 30, 2020 Taka	As at June 30, 2019 Taka
ASSETS				
Non-Current Asset				
Preliminary and issue expenses	5.00	1,074,307	1,712,941	2,353,325
		1,074,307	1,712,941	2,353,325
Current Asset				
Investment in securities at market price (re-stated)	6.00	239,575,484	109,712,441	126,464,994
Accounts receivable	7.00	11,518	425,939	601,107
Advance and Prepayments	8.00	293,672	43,493	324,042
Cash and cash equivalents	9.00	21,117,903	50,081,401	78,048,280
		260,998,577	160,263,273	205,438,423
Total Assets		262,072,884	161,976,214	207,791,748
OWNERS' EQUITY				
Capital Fund	10.00	190,098,900	190,098,900	196,098,900
Unit Premium		9,446,869	9,446,869	9,446,869
Fair Value reserve		7,808,553	-	-
Retained earnings (re-stated)	11.00	53,001,130	(38,793,777)	781,399
Total Equity		260,355,452	160,751,992	206,327,168
LIABILITIES				
Current Liabilities				
Liabilities for expenditures	12.00	1,443,932	950,722	1,161,683
Other liabilities	13.00	273,500	273,500	302,898
		1,717,432	1,224,222	1,464,580
Total Equity and Liabilities		262,072,884	161,976,214	207,791,748
Net asset value (NAV) per unit:				
At market price	15.00	13.70	8.46	10.52
At cost	16.00	13.29	11.13	10.95

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, 2021 and were signed on its behalf by:



Chairman (Trustee)
 Investment Corporation of
 Bangladesh


Member (Trustee)
 Investment Corporation of Bangladesh


Asset Manager
 Peninsula Asset Management
 Company Limited

Signed in terms of our report of even date annexed.

Dated, Dhaka
August 03, 2021


Malek Siddiqui Wali
 Chartered Accountants

Peninsula AMCL BDBL Unit Fund One
Statement of Profit or Loss and Other Comprehensive Income
For the year ended on June 30, 2021

Particulars	Notes	July 01, 2020 - June 30, 2021	July 01, 2019 - June 30, 2020 Taka
INCOME			
Interest income	17.00	888,885	4,090,306
Dividend income		8,105,645	4,629,695
Investment income	18.00	38,132,315	(861,928)
Others income		-	180,000
Total Income		47,126,845	8,038,073
EXPENDITURE			
Management fee		4,650,129	3,766,384
Amortization of preliminary and issue expenses	5.00	638,634	640,384
Trustee fee		220,977	175,785
Custodian fee		194,280	110,472
BSEC annual fee		220,977	175,785
Bidding charge		42,000	5,000
TDS on FDR & Bond Interest		14,258	173,229
Printing & stationery		-	4,809
Newspaper Publication expenses		130,700	138,200
Other Expenses		-	36,663
Bank charges and excise duty		65,585	43,974
CDBL - Settlement and Demat charges		55,425	9,644
Audit fee		17,250	29,829
BO renewal fee		800	-
Total Expenditure		6,251,015	5,310,159
Income before provision for the year		40,875,830	2,727,914
Write back of Provision/(Provision) for diminution in value of investments	14.00	50,919,077	(33,478,639)
Net income for the year		91,794,907	(30,750,725)
Other comprehensive income/ (loss) for the year			
Fair Value Reserve		7,808,553	-
Total comprehensive income / (loss) for the year		99,603,460	(30,750,725)
Earnings per unit during the year	19.00	4.83	(1.62)

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Chairman (Trustee)

Investment Corporation of
Bangladesh



Member (Trustee)

Investment Corporation of
Bangladesh



Asset Manager

Peninsula Asset Management
Company Limited

Signed in terms of our report of even date annexed

Dated, Dhaka
August 03, 2021



Malek Siddiqui Wali
Chartered Accountants

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	Investor's Balances	Retained Earnings	Total Equity
Opening Balance	190,098,900	9,446,869	-	-	(38,793,777)	160,751,992
Sponsor's Contribution	-	-	-	-	-	-
Fund Collected/ (redeemed) during the period, net	-	-	-	-	-	-
Unit Premium	-	-	-	-	-	-
Fair value reserve	-	-	7,808,553	-	-	7,808,553
Net income during the year	-	-	-	-	91,794,908	91,794,908
Dividend paid during the year	-	-	-	-	-	-
Balance as at June 30, 2021	190,098,900	9,446,869	7,808,553	-	53,001,131	260,355,452

Peninsula AMCL BDBL Unit Fund One
Statement of Changes in Equity
For the year ended on June 30, 2020

Particulars	Amount in Taka					
	Capital Fund	Unit Premium	Fair Value Reserve	Investor's Balances	Retained Earnings	Total Equity
Opening Balance	196,098,900	9,446,869	-	-	9,501,618	215,047,387
Prior Adjustments	-	-	-	-	(8,720,219)	(8,720,219)
Restated Opening balance	196,098,900	9,446,869	-	-	781,399	206,327,168
Sponsor's Contribution	-	-	-	-	-	-
Fund Collected/ (redeemed) during the period, net	(6,000,000)	-	-	-	-	(6,000,000)
Unit Premium	-	-	-	-	-	-
Net income during the year	-	-	-	-	(30,750,725)	(30,750,725)
Dividend paid during the year	-	-	-	-	(8,824,451)	(8,824,451)
Balance as at June 30, 2020	190,098,900	9,446,869	-	-	(38,793,777)	160,751,992

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

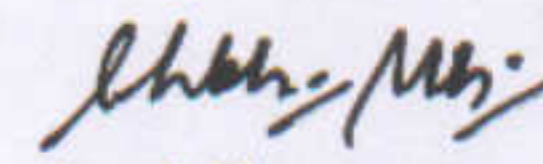
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Bangladesh



Member (Trustee)
Investment Corporation of
Bangladesh



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 03, 2021

Peninsula AMCL BDBL Unit Fund One

Statement of Cash Flows


For the year ended on June 30, 2021

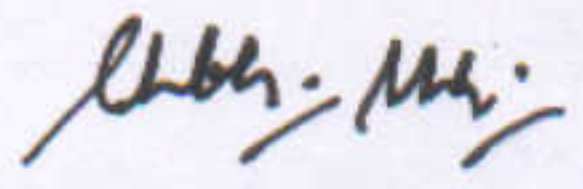
	For the year ended on June 30, 2021	For the year ended on June 30, 2020
Particulars	Taka	Taka
A. Cash flows from/(used in) operating activities		
Interest income realized in cash	1,303,306	4,245,474
Dividend income	8,105,645	4,649,695
Investment income realized in cash	38,132,315	(861,928)
Other Income	-	180,000
Payment made for expenses	(5,369,350)	(4,629,585)
Net cash used in operating activities	42,171,916	3,583,658
B Cash Flows from investing activities		
Investment in marketable securities	(71,135,414)	(16,726,086)
Net cash flow from investing activities	(71,135,414)	(16,726,086)
C. Cash flows from financing activities		
Unit Capital Fund	-	(6,000,000)
Unit Premium/(Discount)	-	-
Dividend paid for the period	-	(8,824,451)
Net cash flow from financing activities	-	(14,824,451)
D. Net cash flows (A+B+C)	(28,963,498)	(27,966,879)
E. Cash and cash equivalents at the beginning of the year	50,081,401	78,048,280
F. Cash & cash equivalents at the end of the year	21,117,903	50,081,401
Net Operating Cash flow per unit for the year	2.22	0.189

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, 2021 and were signed on its behalf by:

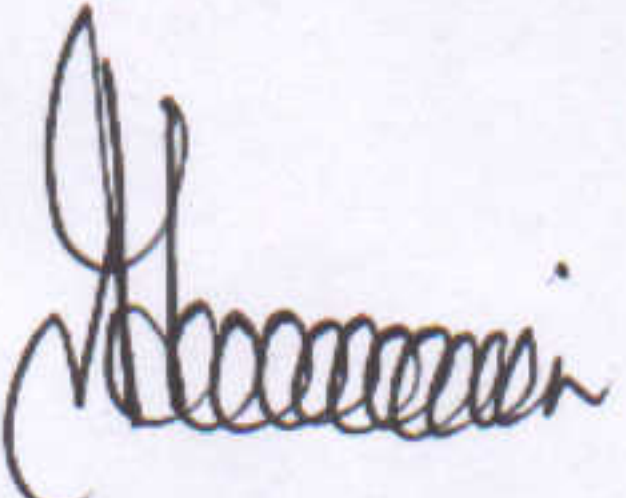

Chairman (Trustee)
 Investment Corporation of
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Member (Trustee)
 Investment Corporation
 of Bangladesh


Asset Manager
 Peninsula Asset Management
 Company Limited

Signed in terms of our report of even date annexed

Dated, Dhaka
August 03, 2021


Malek Siddiqui Wali
 Chartered Accountants

Peninsula AMCL BDBL Unit Fund One
Notes to the Financial Statements
As at and for the year ended on June 30, 2021

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, 2020 to June 30, 2021.

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, 2020 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
3. Not more than 25 (twenty five) percent of the total assets of the Scheme of the fund
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 write 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, 2021.

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:

Total NAV = VA - LT

NAV per unit = Total NAV / 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 International Accounting Standards (IAS) 18: 'Revenue' unless otherwise mentioned or otherwise guided by separate IAS/IFRS or other local laws and regulation.

a) Revenue from Investment in capital market

Gain or loss arising from the sale of securities is accounted for when the securities are sold /offloaded.

Cash dividend is recognized on accrual basis. Dividends are recognized immediately after the record date as per industry practice, though as per BAS 18 (Revenue) dividends should be recognized when shareholders' right to receive the dividend is established.

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

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
- (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 for investment

50% 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

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

5.00 Preliminary and issue expenses

Opening Balance	(Note: 5.1)	1,712,941	2,353,325
Less: Amortized during the year		(638,634)	(640,384)
		<u>1,074,307</u>	<u>1,712,941</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		(3,285,011)	(2,644,627)
Opening balance		<u>1,712,941</u>	<u>2,353,325</u>

6.00 Investment in securities at market price (re-stated)

Investment in listed securities at market price		239,575,484	99,722,741
Investment in Initial Public Offering (IPO)		-	9,989,700
Investment at market value		<u>239,575,484</u>	<u>109,712,441</u>

Please see Annexure A for Details calculation.

6.01 Restated Statement

The investment in securities was presented historically at cost in asset section and related provision for unrealized loss shown as liability. During the year the Listed securities (other than mutual Fund) has valued at 'Fair Value Through Profit or Loss' as per as per Securities and Exchange Commission (Mutual Fund) Bidhimala, 2001 and related unrealized loss and write 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. The comparative information has also been restated in this respect.

7.00 Accounts receivable

Interest Receivable from FDR		-	397,754
Interest Receivable from Bond (APSCLBOND)		-	16,667
Dividend Receivable	(Note: 7.01)	11,518	11,518
		<u>11,518</u>	<u>425,939</u>

7.01 Dividend receivables

BERGER		-	-
VFSTHREAD		9,851	9,851
ADVENT		1,667	1,667
		<u>11,518</u>	<u>11,518</u>

8.00 Advance and Prepayments

Annual fee - BSEC		288,992	39,850
Trustee fee		4,680	3,643
		<u>293,672</u>	<u>43,493</u>



9.00 Cash and cash equivalents

Cash at bank	(Note: 9.01)	17,552,593	9,636,163
Term Deposits (FDR)	(Note: 9.02)	-	40,397,649
Cash with brokerage house (BO Account)		3,565,310	47,589
		<u>21,117,903</u>	<u>50,081,401</u>

9.01 Cash at bank

Name of Bank	Account Name	Account No.	Type		
Southeast Bank Limited	PENINSULA AMCL BDBL UNIT FUND ONE	008313100000166	SND	15,903,183	4,774,808
	PENINSULA AMCL BDBL UNIT FUND ONE (TRADING)	008313100000122	SND	1,645,223	4,853,882
	PENINSULA AMCL BDBL UNIT FUND ONE DIVIDENT ACCOUNT-2019	008313100000042	SND	437	1,545
	PENINSULA AMCL BDBL UNIT FUND ONE DIVIDENT ACCOUNT-2018	008313100000273	SND	1,336	2,438
	PENINSULA AMCL BDBL UNIT FUND ONE DIVIDENT	008313100000249	SND	2,414	3,490
				17,552,593	<u>9,636,163</u>

9.02 Term Deposits

Name of Institutio	Term	Account No.		
IDLC Finance Limited	3 Months	10552231595804	-	8,772,706
	3 Months	10552231595805	-	8,772,706
	3 Months	10552231595806	-	8,772,706
	3 Months	10552231595807	-	6,579,530
	3 Months	10552231595808	-	7,500,000
			-	<u>40,397,649</u>

10.00 Capital Fund

Opening Balance	196,098,900	196,098,900
Units subscribed by the General investors during the period	-	-
Units redeemed by the General investors during the period	-	(6,000,000)
	<u>190,098,900</u>	<u>190,098,900</u>

As at June 30,
2021As at June 30,
2020

Notes

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CHARTERED ACCOUNTANTS

10.01 Capital Allotment

Allotment Year	Basis of allotment	No. of unit	Face value per share	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)
Total		19,009,890		190,098,900

(All transactions are held through Banking Channel)

10 As of 30 June 2020 the unit fund capital are comprised as follows:

Name of Investors	No. of unit	Unit price	As at June 30, 2021	As at June 30, 2020
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
Green Delta Mutual Fund	-	10	-	-
AIBL 1st Islamic Mutual Fund	-	10	-	-
DBH 1st Mutual Fund	-	10	-	-
NCCBL Mutual Fund-1	-	10	-	-
LR Global Bangladesh Mutual Fund One	-	10	-	-
MBL 1st Mutual Fund	-	10	-	-
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
Total			190,098,900	190,098,900

11.00 Retained earnings

Opening balance	(38,793,777)	9,501,618
Prior year adjustment		(8,720,219)
	(38,793,777)	781,399
Less: Dividend paid during the year	-	(8,824,451)
Add: Profit during the year	91,794,907	(30,750,725)
	53,001,130	(38,793,777)

12.00 Liabilities for expenditures

Management fee	1,329,936	865,980
Custodian fee	82,402	35,192
Provision for TDS on Fixed Deposits	515	19,888
Provision for TDS on Bond	-	833
Audit fee	31,079	28,829
	1,443,932	950,722

13.00 Other liabilities

Payable to Peninsula Asset Management Company Ltd.	-	-
Payable to CDBL	273,500	273,500
	273,500	273,500

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	7,808,553	(50,919,077)
Less: Opening balance for the period	(50,919,077)	(17,440,438)
Provision required/(write back) for the period in Profit or Loss statement	58,727,630	(33,478,639)

Please see Annexure A for Details calculation.

15.00 Net asset value (NAV) per unit at market price

Total Asset at Market Price	262,072,884	161,976,214
Less: Current Liabilities	(1,717,432)	(1,224,222)
Total net asset value at market price	260,355,452	160,751,992
Number of units	19,009,890	19,009,890
NAV per unit at Market price	13.70	8.46

16.00 Net asset value (NAV) per unit at cost price

Total net asset value at market price	260,355,452	160,751,992
Less: Provision against Unrealized gain/(loss) in portfolio	(7,808,553)	50,919,077
Total net asset value at cost price	252,546,899	211,671,069
Number of units	19,009,890	19,009,890
NAV per unit at cost price	13.29	11.13

July 01, 2020 - June 30, 2021 July 01, 2019 - June 30, 2020

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Taka

17.00 Interest income

Term Deposit (FDR)	291,521	2,878,322
Cash at Bank (STD Account)	614,032	1,195,317
APSCLBOND	(16,667)	16,667
	<u>888,885</u>	<u>4,090,306</u>

18.00 Investment income

Capital gain from investment in marketable securities	38,132,315	(861,928)
	<u>38,132,315</u>	<u>(861,928)</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)	91,794,907	(30,750,725)
Outstanding number of units (B)	19,009,890	19,009,890
Earnings per unit (A+B)	<u>4.83</u>	<u>(1.62)</u>

EPU has been increased due to add back of unrealize loss as per market price as at December 31, 2020 during the year.

20.00 Net Operating Cash flow per Unit

Net Operating cash flow for the year (A)	42,171,916	3,583,658
Outstanding number of units (B)	19,009,890	19,009,890
Net Operating Cash flow per unit (A+B)	<u>2.22</u>	<u>0.19</u>

Net Operating Cash flow per share is positive in current year which was negative in previous income year due to investment liquidation from listed securities in the Fund is higher than new investment in listed securities.

21.00 Reconciliation between net profit to operating cash flow

Net Profit before wrote back of provision/(provision)	40,875,830	2,727,914
Amortization charged	638,634	640,384
Operating cash flow before changes in workir	<u>41,514,464</u>	<u>3,368,298</u>

Changes in Working capital:

Decrease/(Increase) of Advance and Prepayments	(250,179)	280,549
Decrease/(Increase) of accrud income	414,421	175,169
(Decrease)/Increase of Other liabilities	493,210	(29,398)
(Decrease)/Increase of Liabilities for expenditures	-	(204,960)
	<u>657,452</u>	<u>221,360</u>

Net operating cash flows

42,171,916 3,589,658

22.00 Events after the reporting period

The Board of Trustees of the Fund has approved 15.50% Cash dividend for the year ended on June 30, 2021 at the meeting held on August 03, 2021.

July 01, 2020 - July 01, 2019 -
June 30, 2021 June 30, 2020

Taka

Taka

23.00 Date of authorization

The Trustee Board has authorized these financial statements for issue on August 03, 2021.

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, 2021 were as follows:

Name related party	Nature of relationship	Nature of transaction	Transaction during the year		Balance	
			Dr./ Adjustment	Cr./ Addition	Asset/ (Liability) 2021	Asset/ (Liability) 2020
Peninsula Asset Management Company Limited	Asset Manager	Management Fee	4,186,173	(4,650,129)	(1,329,936)	(865,980)
Investment Corporation of Bangladesh (ICB)	Custodian	Custodian Fee	147,070	(194,280)	(82,402)	(35,192)
Investment Corporation of Bangladesh (ICB)	Trustee	Trustee Fee	222,014	(220,977)	4,680	3,643

Peninsula AMCL BDBL Unit Fund One
Details of investment in Listed Securities

As at June 30, 2021

(Amount in Taka)

A. Investment in Listed Securities:

Sl.	Sector	Name of the Company	No. of Share	Avg. Cost	Total Cost	Market Value	Total Market Value	% of Total Assets	Unrealized Gain/ (Loss)
1	Engineering	Ifad Autos Limited	190,801	112.67	21,497,834	50.50	9,635,451	3.7%	(11,862,383)
2		Bangladesh Submarine Cable Company Limited	153,198	145.96	22,361,244	171.90	26,334,736	10.0%	3,973,493
3		Singer Bangladesh Limited	7,600	174.10	1,323,177	179.70	1,365,720	0.5%	42,543
					45,182,255		37,335,907	14.2%	(7,846,348)
1	Bank	Brac Bank Limited	530,563	41.59	22,066,890	49.50	26,262,869	10.0%	4,195,978
					22,066,890		26,262,869	10.0%	4,195,978
1	Financial Institution	Lanka Bangla Finance Limited	535,000	43.78	23,420,480	35.60	19,046,000	7.3%	(4,374,480)
2		Delta Brac Housing Finance Corp. Ltd	75,182	83.25	6,258,868	75.00	5,638,650	2.2%	(620,218)
3		IDLC Finance Limited	229,213	67.80	15,539,915	59.90	13,729,859	5.2%	(1,810,057)
					45,219,263		38,414,509	14.7%	(6,804,754)
1	Pharmaceuticals & Chemicals	Beximco Pharmaceuticals Ltd.	149,543	122.19	18,272,120	177.30	26,513,974	10.1%	8,241,854
2		Square Pharmaceuticals Ltd.	119,210	208.83	24,895,088	215.50	25,689,755	9.8%	794,667
					43,167,207		52,203,729	19.9%	9,036,522
1	Insurance	Sonali Life Insurance Ltd.	20,000	10.00	200,000	11.00	220,000	0.1%	20,000
					200,000		220,000	0.1%	20,000
1	Telecom	ROBI	133,500	48.36	6,455,876	44.00	5,874,000	2.2%	(581,876)
2		Grameenphone Ltd.	67,500	396.38	26,755,639	349.40	23,584,500	9.0%	(3,171,139)
					33,211,515		29,458,500	11.2%	(3,753,015)

1	Travel & Leisure	Seapearl Beach Resort & Spa Ltd.	61,017	34.18	2,085,830	42.70	2,605,426	1.0%	519,596
					2,085,830		2,605,426	1.0%	519,596

1	Food & Allied	British American Tobacco Bangladesh Company Ltd.	49,000	351.12	17,204,890	539.10	26,415,900	10.1%	9,211,010
					17,204,890		26,415,900	10.1%	9,211,010

1	Mutual Funds	ICB Agrani Bank Mutual Fund	200,000	10.00	2,000,000	9.00	1,800,000	0.7%	(200,000)
					2,000,000		1,800,000	0.7%	(200,000)

1	Miscellaneous	Berger Paints Bangladesh Ltd.	3,655	1,758.98	6,429,081	1,759.50	6,430,973	2.5%	1,891
					6,429,081		6,430,973	2.5%	1,891
	Sub-Total				216,766,932		221,147,811	84.4%	4,380,880

B.	Sl.	Sector	Name of the Company	No. of Share	Avg. Cost	Total Cost	Rate*	Consideration Value	% of Total Assets	Unrealized Gain/ (Loss)
	1		IDLC Balanced Fund	512,819	9.75	5,000,000	12.69	6,507,673	2.5%	1,507,673
	2		Capitec Popular Life Unit Fund	1,000,000	10.00	10,000,000	11.92	11,920,000	4.5%	1,920,000
		Sub-Total				15,000,000		18,427,673	7.0%	3,427,673
		Grand Total				231,766,932		239,575,484	91.4%	7,808,553

The rate is considered latest repurchase price (RP)/ surrender value as directed by the BSEC Directive no. SEC/CMRRCD/2009-193/172, dated - June 30, 2015

Peninsula AMCL BDBL Unit Fund One
As at 30 June, 2021
Statement of Capital Gain/ Loss

(Amount in Taka)										
Date	Script Name	Unit	Purchase Price Per Unit	Purchase Value	Sales Price Per Unit	Sales commission	Sales Value	Realised gain/loss	Realised gain/loss (Sub Total)	
6-Aug-20	COPERTEC	12,499	9.52	119,040	22.60	989	281,489	162,449	162,449	
6-Aug-20	GENEXIL	1,056	8.70	9,183	58.30	215	61,349	52,166		
2-Nov-20	GENEXIL	31,750	67.83	2,153,737	62.56	6,952	1,979,248	(174,488)		
16-Nov-20	GENEXIL	13,176	67.83	893,784	61.40	2,832	806,175	(87,609)	(280,477)	
24-Dec-20	GENEXIL	18,574	61.67	1,145,434	58.69	3,816	1,086,334	(59,100)		
16-May-21	GENEXIL	1,857	61.67	114,519	55.70	362	103,073	(11,446)		
6-Aug-20	NEWLINE	11,104	9.35	103,779	13.10	509	144,953	41,174	41,174	
6-Aug-20	SILCO	20,885	9.09	189,870	29.51	2,157	614,055	424,185	424,185	
19-Aug-20	GHAIL	24,000	10.00	240,000	18.20	1,310	435,490	195,490	195,490	
19-Aug-20	RENATA	4,860	1,112.54	5,406,968	1,152.37	16,802	5,583,708	176,739	176,739	
19-Aug-20	AGRANINS	50,668	26.49	1,342,112	33.96	6,023	1,714,756	372,644	477,647	
20-Aug-20	AGRANINS	20,000	26.49	529,767	31.85	2,230	634,771	105,003		
19-Aug-20	BERGER	600	1,464.47	878,680	1,464.32	3,075	875,515	(3,165)	1,382	
20-Aug-20	BERGER	200	1,464.47	292,893	1,492.42	1,045	297,440	4,547		
19-Aug-20	BRACBANK	32,250	46.56	1,501,437	37.64	4,248	1,209,577	(291,860)		
14-Sep-20	BRACBANK	17,300	39.32	680,194	43.90	2,278	757,192	76,997		
14-Sep-20	BRACBANK	115,000	39.86	4,583,486	43.93	17,684	5,034,816	451,331		
22-Nov-20	BRACBANK	26,250	41.48	1,088,798	45.15	4,148	1,181,027	92,229		
23-Nov-20	BRACBANK	31,500	41.48	1,306,557	44.50	4,906	1,396,694	90,137	1,289,018	
24-Nov-20	BRACBANK	47,250	41.48	1,959,836	45.16	7,468	2,126,232	166,397		
27-May-21	BRACBANK	53,000	41.59	2,204,347	50.06	9,286	2,643,715	439,367		
21-Jun-21	BRACBANK	13,000	41.59	540,689	49.21	2,239	637,461	96,772		
28-Jun-21	BRACBANK	10,000	41.59	415,915	48.50	1,698	483,303	67,388		
30-Jun-21	BRACBANK	13,000	41.59	540,689	49.48	2,251	640,949	100,260		
31-Aug-20	BEACONPHAR	70,000	87.04	6,092,602	75.67	18,539	5,278,404	(814,199)	(1,507,657)	
1-Sep-20	BEACONPHAR	67,000	87.04	5,831,491	79.24	18,583	5,290,754	(540,737)		
22-Oct-20	BEACONPHAR	87,000	87.04	7,572,234	86.42	26,316	7,492,613	(79,621)		
28-Oct-20	BEACONPHAR	20,000	87.04	1,740,744	83.68	5,857	1,667,643	(73,101)		
16-Sep-20	SINGERBD	56,550	180.35	10,198,803	178.94	35,417	10,083,860	(114,943)	(851,750)	
15-Oct-20	SINGERBD	14,200	180.35	2,560,973	167.85	8,342	2,375,082	(185,891)		
20-Oct-20	SINGERBD	42,350	180.35	7,637,830	167.93	24,891	7,086,914	(550,916)		

4-Oct-20	WALTON		1,999	497.00	993,503	874.80	6,121	1,742,605	749,102	7,250,711
5-Oct-20	WALTON		3,001	497.00	1,491,497	940.40	9,877	2,812,263	1,320,766	
6-Oct-20	WALTON		3,500	497.00	1,739,500	999.65	12,246	3,486,519	1,747,019	
13-Oct-20	WALTON		5,739	497.00	2,852,283	777.61	15,619	4,447,090	1,594,807	
14-Oct-20	WALTON		5,861	497.00	2,912,917	813.62	16,690	4,751,935	1,839,018	
8-Oct-20	VAMLRBBF		12,990	5.98	77,692	7.80	355	100,967	23,276	651,561
28-Oct-20	VAMLRBBF		118,000	5.98	705,745	8.00	3,304	940,696	234,951	
29-Oct-20	VAMLRBBF		23,823	5.98	142,483	8.40	700	199,413	56,930	
3-Nov-20	VAMLRBBF		45,295	5.98	270,905	8.60	1,363	388,174	117,269	682,960
9-Nov-20	VAMLRBBF		50,000	5.98	299,045	10.40	1,820	518,180	219,135	
11-Oct-20	VAMLBDMF1		58,600	6.98	409,167	8.47	1,736	494,364	85,197	
9-Nov-20	VAMLBDMF1		198,900	6.98	1,388,794	9.56	6,655	1,894,825	506,031	
10-Nov-20	VAMLBDMF1		35,500	6.98	247,874	9.60	1,193	339,607	91,733	
2-Nov-20	APSLBOND		98	4,995.28	489,538	5,130.00	1,810	500,930	11,393	11,393
2-Nov-20	MERCANBANK		73,000	12.69	926,534	12.60	3,219	916,581	(9,953)	
3-Nov-20	MERCANBANK		50,000	12.69	634,612	12.80	2,240	637,760	3,148	17,907
13-Dec-20	MERCANBANK		150,000	12.19	1,828,777	12.40	6,510	1,853,490	24,713	
3-Nov-20	EXIMBANK		185,455	11.18	2,073,026	11.55	7,494	2,133,784	60,757	60,757
3-Nov-20	ICB		891	103.05	91,816	98.30	307	87,279	(4,538)	
5-Nov-20	ICB		10,483	86.77	909,613	99.90	3,142	1,044,110	134,497	48,753
5-Nov-20	ICB		17,675	103.05	1,821,384	98.80	6,112	1,740,178	(81,206)	
3-Nov-20	ONEBANKLTD		135,000	11.02	1,487,315	10.97	5,185	1,476,315	(11,000)	(46,460)
13-Dec-20	ONEBANKLTD		100,000	11.02	1,101,715	10.70	3,745	1,066,255	(35,460)	
13-Dec-20	ISLAMIBANK		127,000	26.87	3,412,904	26.61	11,826	3,367,069	(45,835)	(45,835)
5-Nov-20	AOL		16,854	10.00	168,540	46.50	2,743	780,968	612,428	
17-Nov-20	ICB Agrani Bank Mutual Fund		50,000	10.00	500,000	8.82	1,543	439,448	(60,552)	612,428
14-Dec-20	DOMINAGE		37,500	10.00	375,000	42.06	5,520	1,571,561	1,196,561	
24-Dec-20	BBSCABLE		5,000	54.79	273,956	54.60	956	272,045	(1,911)	(1,911)
24-Dec-20	BXPHERMA		35,000	104.13	3,644,704	174.20	21,339	6,075,564	2,430,859	
27-Dec-20	BXPHERMA		35,000	104.13	3,644,704	177.36	21,726	6,185,774	2,541,069	7,005,886
30-Dec-20	BXPHERMA		7,000	104.13	728,941	187.69	4,598	1,309,202	580,261	
29-Mar-21	BXPHERMA		6,300	119.73	754,289	189.71	4,183	1,190,977	436,688	
29-Apr-21	BXPHERMA		5,000	119.73	598,642	194.06	3,396	966,904	368,262	
29-Jun-21	BXPHERMA		6,000	134.77	808,635	175.90	3,694	1,051,706	243,071	
30-Jun-21	BXPHERMA		5,000	134.77	673,862	177.98	3,115	886,785	212,923	
20-Jun-21	BXPHERMA		4,600	134.77	619,953	177.30	2,854	812,706	192,752	

24-Dec-20	CITYBANK	410,000	29.02	11,899,008	24.38	34,984	9,960,516	(1,938,492)	(5,002,454)
3-Jan-21	CITYBANK	134,262	42.20	5,665,225	25.00	10,070	3,346,480	(2,318,745)	
3-Jan-21	CITYBANK	75,912	29.02	2,203,116	25.00	6,642	1,891,158	(311,958)	
5-Jan-21	CITYBANK	200,000	29.02	5,804,394	26.95	18,865	5,371,135	(433,259)	
24-Dec-20	SUMMITPOWER	90,951	44.03	4,004,936	38.82	12,357	3,518,354	(486,582)	
5-Jan-21	SUMMITPOWER	150,000	44.03	6,605,099	43.38	22,775	6,484,505	(120,594)	
10-Jan-21	SUMMITPOWER	150,000	44.03	6,605,099	41.22	21,640	6,161,303	(443,796)	(1,050,972)
7-Jan-21	CRYSTALINS	19,277	10.00	192,770	52.81	3,563	1,014,541	821,771	821,771
7-Jan-21	UTTARABANK	4,600	24.08	110,786	25.60	412	117,348	6,561	6,561
13-Jan-21	ROBI	168,840	10.00	1,688,400	69.50	41,070	11,693,310	10,004,910	
19-Jan-21	ROBI	110,000	10.00	1,100,000	57.06	21,967	6,254,267	5,154,267	18,086,163
20-Jan-21	ROBI	58,843	10.00	588,430	59.95	12,347	3,515,416	2,926,986	
1-Feb-21	SQPHERMA	2,000	207.77	415,535	229.90	1,609	458,191	42,656	185,335
2-Feb-21	SQPHERMA	8,200	207.77	1,703,692	225.96	6,485	1,846,371	142,679	
15-Feb-21	TAUFIKA	8,000	10.00	80,000	24.00	672	191,328	111,328	491,568
4-Mar-21	TAUFIKA	24,609	10.00	246,090	25.54	2,200	626,330	380,240	
17-Feb-21	IDLC	150,000	70.59	10,587,871	70.76	37,146	10,576,133	(11,738)	(11,738)
4-Mar-21	EGENERATION	6,250	10.00	62,500	36.60	801	227,949	165,449	403,347
22-Apr-21	EGENERATION	9,375	10.00	93,750	35.50	1,165	331,648	237,898	
23-Mar-21	BATBC	1,500	351.12	526,680	557.31	2,926	833,036	306,355	
24-Mar-21	BATBC	1,500	351.12	526,680	548.42	2,879	819,757	293,077	
28-Mar-21	BATBC	500	351.12	175,560	544.00	952	271,048	95,488	2,149,042
29-Mar-21	BATBC	2,700	351.12	948,025	537.38	5,078	1,445,857	497,832	
29-Apr-21	BATBC	5,000	351.12	1,755,601	518.14	9,067	2,581,633	826,032	
30-Jun-21	BATBC	700	351.12	245,784	539.09	1,321	376,042	130,258	
29-Mar-21	BSCCL	2,950	145.62	429,587	169.33	1,748	497,787	68,200	126,145
27-May-21	BSCCL	1,500	145.62	218,434	184.90	971	276,379	57,945	
4-Apr-21	DGIC	12,300	10.00	123,000	26.22	1,129	321,401	198,401	321,941
5-Apr-21	DGIC	6,537	10.00	65,370	29.00	664	188,909	123,539	
3-May-21	DBH	21,993	83.25	1,830,907	72.60	5,588	1,591,103	(239,804)	(239,804)
26-Apr-21	LHBL	20,000	48.46	969,256	62.45	4,372	1,244,629	275,373	
27-Apr-21	LHBL	20,000	48.46	969,256	60.01	4,201	1,196,034	226,778	
4-May-21	LHBL	58,000	57.07	3,310,101	57.32	9,973	3,314,342	4,241	3,817,687
4-May-21	LHBL	310,000	48.46	15,023,461	57.54	62,429	17,774,374	2,750,913	
5-May-21	LHBL	20,000	48.46	969,256	61.05	4,274	1,216,727	247,471	
11-May-21	LHBL	30,000	48.46	1,453,883	59.10	6,206	1,766,795	312,911	
5-May-21	NRCBBANK	168,742	10.00	1,687,420	13.10	7,737	2,202,783	515,363	515,363
Total Capital Gain/ Loss									38,132,315
									38,132,315

Statement of Cash Dividend

Date	Script Name	Taka
23-Jul-20	IDLC cash Dividend	971,670.00
10-Jul-20	BRACBANK	22,500.00
13-Jul-20	CITYBANK	894,550.50
27-Aug-20	GP	721,500.00
28-Aug-20	BARGER	23,600.00
7-Sep-20	CAPITEC	200,000.00
22-Sep-20	ICB AGRANI CASH DIVIDEND	125,000.00
15-Nov-20	SUMITPOWER	781,902.00
17-Nov-20	GENEXIL	18,595.88
17-Nov-20	BSCCL	159,000.00
25-Nov-20	BXPHERMA	280,800.00
11-Mar-21	IDLC cash Dividend	327,500.73
27-Mar-21	LHBL	458,000.00
17-Jan-21	Ifad Autos Cash Dividend	168,364.66
17-Jan-21	Seapearl Cash Dividend	6,101.70
13-Apr-21	DBH	126,750.00
13-Apr-21	BATBC CASH DIVIDEND	609,000.00
17-Feb-21	GP FINAL DIVIDEND	978,750.00
5-Apr-21	LANKABANGLA CASH DIVIDEND	642,000.00
4-May-21	BRACBANK CASH DIVIDEND	590,060.00
	Total Cash Dividend Income	8,105,645
	Total Investment Income	46,237,960