

Peninsula AMCL BDBL Unit Fund One
Unaudited Financial Statement
As on March 31,2024

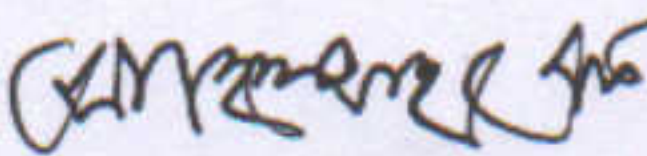
Peninsula AMCL BDBL Unit Fund One
Statement of Financial Position
As at March 31, 2024

Particulars	Notes	31-Mar-24 Taka	30-Jun-23 Taka
ASSETS			
Cash and cash equivalent	5	55,504,288	39,022,584
Accounts Receivable	6	1,684,921	1,510,169
Preliminary Expenses	7	-	-
Investment in marketable securities (Market Price)	8	135,472,040	181,403,249
Advances, Deposit & Prepayments	9	156,977	372,905
Total Assets		<u>192,818,226</u>	<u>222,308,906</u>
EQUITY & LIABILITIES			
Unit Capital Fund	10	191,016,420	191,909,190
Unit Premium/(Discount)	11	10,051,350	10,136,589
Fair value reserve (Unrealized Gain)		-	-
Retained earnings	12	(9,674,604)	18,694,022
Total Equity		<u>191,393,166</u>	<u>220,739,801</u>
Liabilities			
Fees and Charge Payable	14	1,151,551	1,295,605
Other liabilities	13	273,510	273,500
		1,425,061	1,569,105
Total equity & liabilities		<u>192,818,226</u>	<u>222,308,906</u>
Nav at Cost Value	15	<u>12.27</u>	<u>13.21</u>
NAV at Market Value	15	<u>10.02</u>	<u>12.95</u>

These financial statement 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

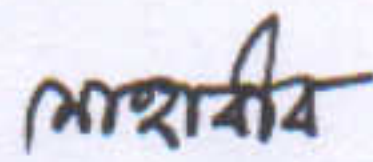
Peninsula AMCL BDBL Unit Fund One
Statement of Comprehensive Income (Un-Audited)
For the period from 01 July 2023 to 31 March 2024

Particulars	Notes	01.07.2023- 31.03.2024 Taka	01.07.2022- 31.03.2023 Taka	01.01.2024- 31.03.2024 Taka	01.01.2023- 31.03.2023 Taka
Income					
Capital Gain/(Loss)	18	(2,610,896)	7,874,780	(2,110,146)	-
Dividend Income	18	4,082,379	6,400,759	1,583,300	926,979
Interest Income	17	1,765,051	1,008,967	509,608	331,527
Total Income		3,236,534	15,284,506	(17,238)	1,258,506
Expenditure					
Management Fee	14	3,381,318	3,580,830	1,085,954	1,146,439
Trustee Fee		159,648	169,658	51,181	54,240
Custodial Fee	14	149,100	148,956	46,494	48,080
Amortization of pre-operating expenses	7	-	435,673	-	113,731
Bank Charge & excise duty	19	37,018	99,545	12,345	55,487
Fund's annual fee		159,648	169,658	51,181	54,240
Audit fee	14	34,658	25,899	11,469	8,507
CBDL Expenses		1,296	3,722	1,189	57
Other Operating Expenses	20	80,650	138,150	44,500	54,500
Total Expenditure		4,003,336	4,772,091	1,304,313	1,535,281
Profit/(loss) before Provision and tax		(766,802)	10,512,415	(1,321,551)	(276,775)
Provision for diminution in value of investment		(21,844,548)	(17,918,185)	(20,642,821)	(4,776,895)
Profit/(loss) before tax		(22,611,350)	(7,405,770)	(21,964,372)	(5,053,670)
Provision for tax		-	-	-	-
Net profit/(loss) after tax		(22,611,350)	(7,405,770)	(21,964,372)	(5,053,670)
Earning Per Unit		(1.184)	(0.386)	(1.150)	(0.263)

Statement of Other Comprehensive Income

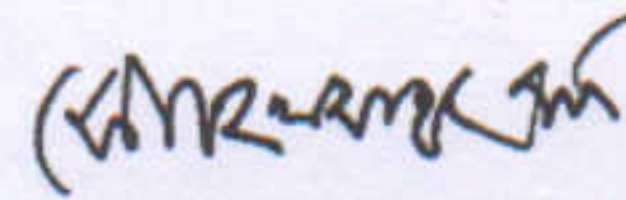
Net comprehensive profit for the period	(22,611,350)	(7,405,770)
Other comprehensive income:		
Unrealised Gain on Investment	-	-
Total Comprehensive Income	(22,611,350)	(7,405,770)

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



Chairman, Trustee

Investment Corporation of Bangladesh



Member, Trustee

Investment Corporation of Bangladesh



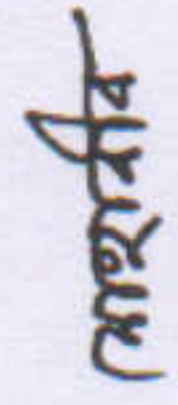
Asset Manager

Peninsula Asset Management
Company Limited

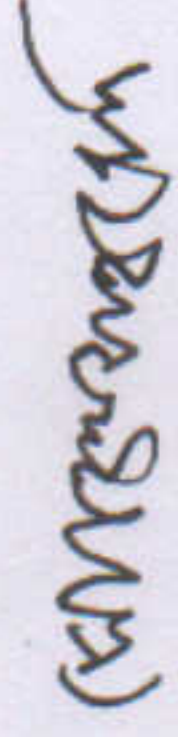
Peninsula AMCL BDBL Unit Fund One

Statement of Changes in Equity For the year ended March 31, 2024

Particulars	(Amount in Taka)				
	Unit Capital Fund	Unit Premium	Retained Earnings	Fair Value Reserve (Unrealized Gain)	Total equity
Balance at July 1, 2023	191,909,190	10,136,589	18,694,022	-	220,739,801
Issued share capital	107,230	-	-	-	107,230
Unit Premium	-	12,760	-	-	12,760
Fair Value Reserve (Unrealized Gain)	-	-	-	-	-
Unit Surrender	(1,000,000)	(98,000)	-	-	(1,098,000)
Dividend Paid for the year 2022-2023	-	-	(5,757,275.70)	-	(5,757,275.70)
Net profit/(loss) for the year	-	-	(22,611,350)	-	(22,611,350)
Balance at March 31, 2024	191,016,420	10,051,350	(9,674,604)	-	191,393,166
Balance at July 1, 2022	191,909,190	10,136,589	46,552,880	-	248,598,659
Fair Value Reserve (Unrealized Gain)	-	-	-	-	-
Unit capital issued/redeemed	-	-	-	-	-
Unit Premium	-	-	-	-	-
Dividend Paid for the year 2021-2022	-	-	(21,110,011)	-	(21,110,011)
Net profit/(loss) for the year	-	-	(6,748,847)	-	(6,748,847)
As at June 30, 2023	191,909,190	10,136,589	18,694,022	-	220,739,801



Chairman, Trustee
Investment Corporation of Bangladesh



Member, Trustee
Investment Corporation of Bangladesh

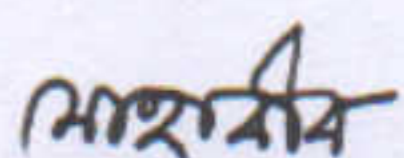


Asset Manager
Peninsula Asset Management Company Limited

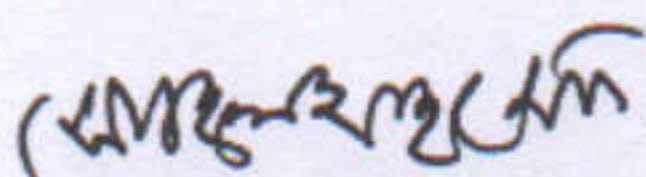
Peninsula AMCL BDBL Unit Fund One
Cash flow Statement
For the year ended March 31, 2024

Particulars	01.07.2023 31.03.2024 Taka	01.07.2021- 30.06.2022 Taka
A) Cash flows from operating activities		
Net profit/(loss) before tax	(22,611,350)	(6,734,356.26)
Items not involving movement of cash	-	-
Depreciation	-	-
Provision for diminution in value of investment	-	-
	<u>(22,611,350)</u>	<u>(6,734,356.26)</u>
Operating profit/(loss) before working capital		
Changes in working capital:		
Decrease/(increase) in current assets:		
Accrued Income	(174,752)	(1,202,278.88)
Preliminary Expenses	-	435,673.00
Advances, Deposit & Prepayments	215,928	(162,310.80)
	41,175	(928,916.68)
(Decrease)/increase in current Liabilities:		
Other liabilities	10	(0.10)
Liabilities for expenditure	(144,054)	(160,455.00)
	(144,044)	(160,455.10)
	(102,869)	(1,089,371.78)
	<u>(22,714,219)</u>	<u>(7,823,728)</u>
Cash flow from operating activities		
B) Cash flows from investing activities		
Investment in marketable securities	45,931,209	45,585,619.91
Net cash flow/ (used in) investing activities	<u>45,931,209</u>	<u>45,585,619.91</u>
C) Cash flows from financing activities		
Dividend paid	(5,757,276)	(21,110,010.90)
Unit Premium/(Discount)	(85,240)	-
Unit Capital Fund	(892,770)	-
Net cash flow from financing activities	<u>(6,735,285)</u>	<u>(21,110,010.90)</u>
Net (Deficit)/Surplus in Cash and Bank Balances for the Year (A+B+C)	16,481,705	16,651,881.47
Cash and Bank Balances at beginning of the period	39,022,584	22,370,702.04
Cash and Bank Balances at the end of the period	<u>55,504,288</u>	<u>39,022,584</u>

These financial statement 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

		31-Mar-24 Taka	30-Jun-23 Taka
5 Cash and cash equivalent			
<u>Cash at Bank:</u>	<u>Account No.</u>		
South East Bank Limited	SND 13100000122	373,371	1,830,771
South East Bank Limited	SND 13100000166	28,632,180	23,168,017
South East Bank Limited	SND 13100000249	1,916	2,757
South East Bank Limited	SND13500000042	-	-
South East Bank Limited	SND 13100000273	-	-
<u>FDR</u>	<u>Receipt No.</u>		
IDLC	10452231595806	5,741,651.60	7,000,000
IDLC	10452231595805	5,741,651.60	7,000,000
IDLC	10452231595803	7,417,459.52	-
IDLC	10452231595804	7,417,459.52	-
<u>Cash with brokerage house:</u>			
BO Account Cash Balance		178,598	21,039
		55,504,288	39,022,584
6 Accounts Receivable			
Opening balance		1,510,168	310,881
Add: Addition during the Period		4,551,940	2,914,973
		6,062,108	3,225,854
		4,377,187	1,715,685
Less: Adjust during the period		1,684,921	1,510,168
Closing balance			
Accrued Interest on bank account no 122 of SEBL		5,326.02	-
Accrued Interest on bank account no 166 of SEBL		184,410.48	-
Accrued Interest on bank account no 249 of SEBL		23.55	-
Accrued Interest on IDLC FDR		120,543.81	236,351
Dividend Receivable		1,374,617.45	1,273,817
		1,684,921.31	1,510,168
7 Preliminary Expenses			
Opening balance		-	435,673
Less: Amortization		-	435,673
		-	-
8 Investment in marketable securities			
Investment in listed securities - at market		135,472,040	181,403,249
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		372,905	210,594
Addition during the period:			
Advance Trustee Fee		103,368	336,863
Advance Fund Annual fee		-	274,548
		103,368	611,411
		476,273	822,005

Adjustment during the period:

Advance payment to ICB as trustee fee
Advance Fund Annual fee

159,648	224,550
159,648	224,550
319,296	449,100
156,977	372,905

Closing Balance**Closing balance comprises as follows:**

Advance trustee fee to ICB
Advance Fund Annual fee

64,115	120,395
92,862	252,510
156,977	372,905

10 Unit Capital Fund

Opening Balance
Add: Addition during the period

191,909,190	191,909,190
107,230	-
192,016,420	191,909,190
1,000,000	-
191,016,420	191,909,190

Less: Surrender During the period

As of 31 March 2024 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	-	-	1,000,000
Faisal Spinning Mills Ltd	10	10	510,723	5,107,230	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			19,101,642	191,016,420	191,909,190

11 Unit Premium/(Discount)

Opening Balance
Add: Addition during the period

10,136,589	10,136,589
12,760	-
10,149,350	10,136,589
(98,000)	-
10,051,350	10,136,589

Less: Adjust during the period

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
Faisal Spinning Ltd	11.19	10.00	10,723	12,760	
Janata Capital and Investment Ltd	10.98	10.00	100,000	(98,000)	
Total			9,901,642	10,051,350	10,136,589

12 Retained earnings

Opening Balance	18,694,022	46,552,881
Add: Profit during the period	(22,611,350)	(6,298,683)
	(3,917,329)	40,254,197
Less: Dividend paid	5,757,276	21,110,011
	(9,674,604)	19,144,187

13 Other liabilities

Opening Balance	273,500	273,500
Add: Dividend Payable	5,757,276	21,110,011
Payable to Unit Holder	10	-
	6,030,785	21,383,511
Less: Adjustment/Paid during the period (Note:13.1)	5,757,276	21,110,011
Closing Balance (Note:13.2)	273,510	273,500

13.1 Adjustment Details

Dividend Paid	5,757,275.70	21,110,011
Vat Payable	-	-
	5,757,275.70	21,110,011

13.2 Closing balance comprises as follows:

Dividend Payable	-	-
Payable to CDBL	273,500	273,500
Payable to Unit Holder	10	-
	273,510	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	1,295,605	1,444,560
Add: Addition during the period:		
Management fee payable to asset manager	3,381,318	4,740,995
Custodial fee payable	149,100	198,854
Audit fee payable	34,658	46,000
	3,565,076	6,430,409
Less: Adjustment/Paid during the period (Note:14.1)	3,709,130	5,134,804
Closing Balance (Note:14.2)	1,151,551	1,295,605

14.1 Adjustment during the year:

Management fee payable to asset manager	3,455,529	4,890,457
Custodial fee payable	200,101	217,347
Audit fee payable	53,500	27,000
	3,709,130	5,134,804

14.2 Closing balance comprises as follows:

Management fee payable to asset manager
Custodial fee payable
Provision for TDS on Fixed Deposit and Bond
Audit fee payable

1,086,454	1,160,665
13,845	64,846
515	515
50,737	69,579
1,151,551	1,295,605

15 Net Asset Value (NAV) per unit

At Market value

Total Equity fund
Retained Earning
Unit Premium/(Discount)
Unrealized Gain from Investment
Net worth/asset of the fund (A)
Number of outstanding units (B)
Net asset value per unit (A/B) at market price

191,016,420	191,909,190
(9,674,604)	19,144,187
10,051,350	10,136,589
191,393,166	221,189,966
19,101,642	19,190,919
10.02	11.53

At Cost value

Total Equity at market value
Unrealized loss/(Gain) from Investment
Net worth/asset of the fund (C)
Number of outstanding units (D)
Net asset value per unit (C/D) at cost price

191,393,166	221,189,966
42,934,015	21,089,468
234,327,181	242,279,434
19,101,642	19,190,919
12.27	12.62

16 Provision for investment

Opening balance
Add: Addition during the period
Less: Adjust during the period

21,089,468	4,829,605
21,844,548	16,259,863
42,934,015	21,089,468
-	-
42,934,015	21,089,468

17 Interest Income

Interest from bank account no 122 of SEBL
Interest from bank account no 249 of SEBL
Interest from bank account no 273 of SEBL
Interest from bank account no 166 of SEBL
Interest from FDR
Total Interest Income

21,842	54,249
620	21,133
-	1
484,017	972,710
1,258,572	368,230
1,765,051	1,416,323

18 Investment income

Capital gain from investment in marketable securities
Dividend income from investment in marketable securities (Note:18.01)

(2,610,896)	6,927,920
4,082,379	7,302,336
1,471,483	14,230,256

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

18.1 Dividend income:

Dividend income:
Less:
TDS deduction Marico
TDS deduction ICB Agrani 1st MF
TDS deduction BSCCL
TDS deduction BATBC
TDS deduction SQUARE
PHARMA
TDS deduction IFAD AUTOS
TDS deduction ACI
TDS deduction BX PHARMA

4,316,386	7,814,512
30,750	30,750
15,500	15,500
33,711	30,406
-	63,900
-	39,198
30,051	14,310
44,509	52,988
74,835	74,835

TDS deduction PTL	-	3,900
TDS Deducted SAIF POWER	-	19,293
TDS BATBC Final DIVIDEND	-	63,900
TDS Robi Dividend	3,900	7,009
TDS GP Final Dividend	-	96,188
TDS GP MKFOOTWARE	750	-
Dividend income from investment in marketable securities	<u>4,082,379</u>	<u>7,302,336</u>

19 Bank Charges

Bank charges and excise duty	<u>37,018</u>	<u>102,387</u>
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20 Other Operating Expenses

BO account annual charge	450	450
Bidding Charge	6,000	22,000
Newspaper Publication expenses	74,200	131,700
	<u>80,650</u>	<u>154,150</u>

21 Earning Per Unit

Net Profit for the period (A)	(22,611,350)	9,961,180
Number of units (B)	19,101,642	19,190,919
Earnings per unit (A/B)	<u>(1.184)</u>	<u>0.519</u>

Peninsula AMCL BDBL Unit Fund One
Investment in Share Market
As on March 31, 2024

(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	585,003	36.12	21,129,026	40.20	23,517,121	2,388,095	12.20%	21.64%
	IFIC	1,221,436	17.25	21,064,921	11.10	13,557,940	(7,506,982)	7.03%	
	MERCANBANK	365,211	14.80	5,406,657	12.30	4,492,095	(914,562)	2.33%	
TELECOMMUNICATION	UNIONBANK	21,000	9.52	200,000	7.70	161,700	(38,300)	0.08%	5.61%
	GP	37,750	379.69	14,333,151	237.80	8,976,950	(5,356,201)	4.66%	
	ROBI	66,750	48.40	3,230,491	27.60	1,842,300	(1,388,191)	0.96%	
ENGINEERING	IFADAUTOS	200,341	107.31	21,497,834	33.20	6,651,321	(14,846,513)	3.45%	4.02%
	SINGERBD	7,600	174.10	1,323,177	145.80	1,108,080	(215,097)	0.57%	
TEXTILE	PTL	26,000	104.44	2,715,554	74.10	1,926,600	(788,954)	1.00%	1.00%
MUTUAL FUND	Capitec Popular Life Unit Fund	1,000,000	10.00	10,000,000	9.16	9,160,000	(840,000)	4.75%	5.63%
	ICB Agrani Bank Mutual Fund	200,000	10.00	2,000,000	8.50	1,700,000	(300,000)	0.88%	
PHARMACEUTICAL	BXPHARMA	142,543	133.89	19,085,226	116.40	16,592,005	(2,493,221)	8.60%	22.00%
	SQURPHAMA	19,599	243.48	4,771,879	217.70	4,266,702	(505,177)	2.21%	
	MARICO	4,100	2,361.88	9,683,715	2,444.90	10,024,090	340,375	5.20%	
	ACI	74,182	288.73	21,418,921	155.40	11,527,883	(9,891,038)	5.98%	
SURVICE & REAL STATE	SAIFPOWER	128,622	43.44	5,587,782	21.50	2,765,373	(2,822,409)	1.43%	1.43%
	BATBC	42,600	351.12	14,957,721	403.80	17,201,880	2,244,159	8.92%	
FOOD & ALLIED			TOTAL:	178,406,055		135,472,040	(42,934,015)		

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

Investment in marketable securities (Market Price)	135,472,040
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Peninsula AMCL BDBL Unit Fund One
Statement of Realized Gain/Loss and Dividend Income
For the period March 31, 2024
 Capital Gain Statement

Date	Description	Quantity	Buy rate	Buy Value	Sell rate	Sell commission	Sell Value	Realised gain/loss
5-Jul-22	ICICL	7,622.00	10.00	76,220.00	35.90	957.70	272,672.10	196,452
10-Aug-22	MKFOOTWARE	5,000.00	10.00	50,000.00	43.00	752.50	214,247.50	164,248
10-Dec-23	MKFOOTWARE	4,031.00	10.00	40,310.00	44.90	633.47	180,358.43	140,048
15-Jan-24	AOPLC	3,694.00	10.00	36,940.00	34.30	443.46	126,260.74	89,321
24-Jan-23	IDLC Balanced Fund	512,819.00	9.75	5,000,000.00	10.14	-	5,199,984.66	199,985
15-Feb-24	SICL	7,472.00	10.00	74,720.00	49.30	1,289.29	367,080.31	292,360
19-Feb-24	BSCCL	44,067.00	147.45	6,497,643.96	158.24	24,405.47	6,948,586.03	450,942
29-Feb-24	NRBBANK	192,308.00	10.00	1,923,080.00	11.90	8,009.63	2,280,455.57	357,376
3-Mar-24	GP	33,750.00	396.38	13,377,819.41	261.60	30,901.50	8,798,098.50	(4,579,720)
31-Mar-24	WEBCOATS	3,504.00	10.00	35,040.00	32.40	397.35	113,132.25	78,092
Total Capital Gain:								(2,610,896)

STATEMENT OF CASH DIVIDEND

Date	Description	Amount
13-Jul-23	Union Bank Dividend Extra amount	425.00
19-Jul-23	IFIC Bank Dividend Extra amount	1.40
23-Jul-23	IDLC Balanced Fund 7% Dividend received	358,973.30
29-Aug-23	Capitec Dividend Received-2023	950,000.00
13-Sep-23	ICICL	7,622.00
14-Sep-23	ICB Agrani Dividend received	100,000.00
20-Sep-23	BSCCL Dividend	191,030.45
13-Nov-23	BXPHARMA	342,075.50
16-Nov-23	SQRPHAMA	205,789.50
16-Nov-23	ACI	296,728.00
19-Nov-23	IFADAUTOS	200,341.00
21-Nov-23	PTL	26,000.00
30-Nov-23	MKFOOTWARE	5,000.00
28-Dec-23	Fruction Dividend received	6.24
22-Feb-24	UnionBANK	1,575.00
22-Feb-24	SINGER	26,600.00
29-Feb-24	GP	843,750.00
3-Mar-24	BATBC	426,000.00
13-Mar-24	BSCCL Deducted TAX Refund	33,711.26
18-Mar-24	ROBI	66,750.00
Total Dividend Income:		4,082,379
Total Investment Income:		1,471,483