

**Peninsula AMCL BDBL Unit Fund One**  
**Unaudited Financial Statement**  
As on September 30,2023

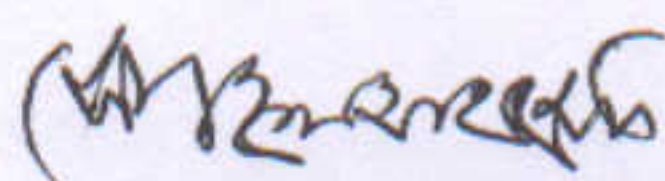
**Peninsula AMCL BDBL Unit Fund One**  
**Statement of Financial Position**  
**As at September 30, 2023**

	Notes	30-Sep-23 Taka	30-Jun-23 Taka
<b>ASSETS</b>			
Cash and cash equivalent	5	33,405,755	39,022,584
Accounts Receivable	6	1,778,811	1,510,169
Preliminary Expenses	7	-	-
Investment in marketable securities (Market Price)	8	180,237,153	181,403,249
Advances, Deposit & Prepayments	9	1,424,146	372,905
<b>Total Assets</b>		<b>216,845,865</b>	<b>222,308,906</b>
<b>EQUITY &amp; LIABILITIES</b>			
Unit Capital Fund	10	191,016,420	191,909,190
Unit Premium/(Discount)	11	10,051,350	10,136,589
Retained earnings	12	13,099,867	18,694,022
<b>Total Equity</b>		<b>214,167,637</b>	<b>220,739,801</b>
<b>Liabilities</b>			
Fees and Charge Payable	14	2,404,719	1,295,605
Other liabilities	13	273,510	273,500
		2,678,229	1,569,105
<b>Total equity &amp; liabilities</b>		<b>216,845,865</b>	<b>222,308,906</b>
<b>Nav at Cost Value</b>	15	<b>12.37</b>	<b>13.21</b>
<b>NAV at Market Value</b>	15	<b>11.21</b>	<b>12.95</b>

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 30 September 2023**

	Notes	01.07.2023- 30.09.2023 Taka	01.07.2022- 30.09.2022 Taka
<b>Income</b>			
Capital Gain	18	336,502	3,102,722
Dividend Income	18	1,608,052	3,641,215
Interest Income	17	612,337	451,689
Other Income		-	-
<b>Total Income</b>		<b>2,556,891</b>	<b>7,195,626</b>
<b>Expenditure</b>			
Management Fee	14	1,152,250	1,247,549
Trustee Fee		54,462	59,227
Custodial Fee	14	51,038	52,594
Amortization of pre-operating expenses	7	-	160,971
Bank Charge & excise duty	19	4,140	9,270
Fund's annual fee		54,462	59,227
Audit fee	14	11,595	8,696
CBDL Expenses		107	779
Other Operating Expenses	20	16,150	24,150
<b>Total Expenditure</b>		<b>1,344,204</b>	<b>1,622,462</b>
<b>Profit/(loss) before Provision and tax</b>		<b>1,212,687</b>	<b>5,573,164</b>
Provision for diminution in value of investment		(1,049,566)	(4,600,470)
<b>Profit/(loss) before tax</b>		<b>163,121</b>	<b>972,694</b>
Provision for tax		-	-
<b>Net profit/(loss) after tax</b>		<b>163,121</b>	<b>972,694</b>
<b>Earning Per Unit</b>	21	<b>0.009</b>	<b>0.051</b>

*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

# Peninsula AMCL BDBL Unit Fund One

## Statement of Changes in Equity For the year ended September 30, 2023

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
Unit Surrender	(1,000,000)	(98,000)	-	-	(1,098,000)
Fair Value Reserve ( Unrealized Gain)	-	-	(5,757,276)	-	(5,757,276)
Dividend Paid for the year 2022-2023	-	-	163,121	-	163,121
Net profit/(loss) for the year	-	-	13,099,867	-	214,167,637
<b>Balance at September 30, 2023</b>	<b>191,016,420</b>	<b>10,051,350</b>	<b>13,099,867</b>	<b>-</b>	<b>214,167,637</b>
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)
<b>As at June 30, 2023</b>	<b>191,909,190</b>	<b>10,136,589</b>	<b>18,694,022</b>	<b>-</b>	<b>220,739,801</b>



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

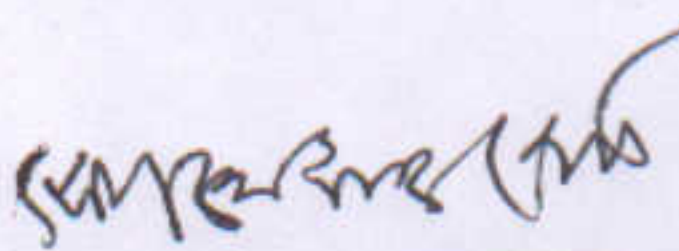
## Cash flow Statement

For the year ended September 30, 2023

	01.07.2023 30.09.2023 Taka	01.07.2021- 30.06.2022 Taka
<b>A) Cash flows from operating activities</b>		
Net profit/(loss) before tax	163,121	(6,734,356)
Items not involving movement of cash		
Depreciation	-	-
Provision for diminution in value of investment	-	-
	<u>163,121</u>	<u>(6,734,356)</u>
Operating profit/(loss) before working capital		
Changes in working capital:		
Decrease/(increase) in current assets:		
Accrued Income	(268,642)	(1,202,279)
Preliminary Expenses	-	435,673
Advances, Deposit & Prepayments	(1,051,241)	(162,311)
	<u>(1,319,883)</u>	<u>(928,917)</u>
(Decrease)/increase in current Liabilities:		
Other liabilities	10	(0)
Liabilities for expenditure	1,109,114	(160,455)
	<u>1,109,124</u>	<u>(160,455)</u>
	<u>(210,759)</u>	<u>(1,089,372)</u>
<b>Cash flow from operating activities</b>	<u>(47,638)</u>	<u>(7,823,728)</u>
<b>B) Cash flows from investing activities</b>		
Investment in marketable securities	1,166,096	45,585,620
<b>Net cash flow/ (used in) investing activities</b>	<u>1,166,096</u>	<u>45,585,620</u>
<b>C) Cash flows from financing activities</b>		
Dividend paid	(5,757,276)	(21,110,011)
Unit Premium/(Discount)	(85,240)	-
Unit Capital Fund	(892,770)	-
<b>Net cash flow from financing activities</b>	<u>(6,735,286)</u>	<u>(21,110,011)</u>
Net (Deficit)/Surplus in Cash and Bank Balances for the Year (A+B+C)	(5,616,828)	16,651,881
Cash and Bank Balances at beginning of the period	39,022,584	22,370,702
<b>Cash and Bank Balances at the end of the period</b>	<u>33,405,755</u>	<u>39,022,584</u>

  
Chairman, Trustee

Investment Corporation of  
Bangladesh

  
Member, Trustee

Investment Corporation of Bangladesh

  
Asset Manager

Peninsula Asset  
Management Company  
Limited

		30-Sep-23 Taka	30.06.2022 Taka
<b>5</b>	<b>Cash and cash equivalent</b>		
	<u>Cash at Bank:</u>		
	South East Bank Limited	666,856	1,830,771
	South East Bank Limited	7,444,762	23,168,017
	South East Bank Limited	2,067	2,757
	South East Bank Limited	-	-
	South East Bank Limited	-	-
	<u>FDR</u>		
	IDLC FDR No: 1045223159803	7,136,500	7,000,000
	IDLC FDR No: 1045223159804	7,136,500	7,000,000
	IDLC FDR No: 1045223159805	5,500,000	
	IDLC FDR No: 1045223159806	5,500,000	
	<u>Cash with brokerage house:</u>		
	BO Account Cash Balance	19,069	21,039
		<b>33,405,755</b>	<b>39,022,584</b>
<b>6</b>	<b>Accounts Receivable</b>		
	Opening balance	1,510,168	310,881
	Add: Addition during the Period	803,367	2,914,973
		2,313,535	3,225,854
	Less: Adjust during the period	534,725	1,715,685
	<b>Closing balance</b>	<b>1,778,811</b>	<b>1,510,168</b>
	Accrued Interest on bank account no 122 of SEBL	9,186	0
	Accrued Interest on bank account no 166 of SEBL	221,328	(0)
	Accrued Interest on bank account no 249 of SEBL	1,935	0
	Accrued Interest on IDLC FDR	343,238	236,351
	Dividend Receivable	1,203,123	1,273,817
		<b>1,778,811</b>	<b>1,510,168</b>
<b>7</b>	<b>Preliminary Expenses</b>		
	Opening balance	-	435,673
	Less: Amortization	-	435,673
		-	-
<b>8</b>	<b>Investment in marketable securities</b>		
	Investment in listed securities - at market	<b>180,237,153</b>	<b>181,403,249</b>

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**

<b>Opening Balance</b>	<b>372,905</b>	<b>210,594</b>
Addition during the period:		
Advance Trustee Fee	1,160,165	336,863
Advance Fund Annual fee	-	274,548
	<u>1,160,165</u>	<u>611,411</u>
	<b>1,533,070</b>	<b>822,005</b>
<b>Adjustment during the period:</b>		
Advance payment to ICB as trustee fee	54,462	224,550
Advance Fund Annual fee	54,462	224,550
	<u>108,924</u>	<u>449,100</u>
<b>Closing Balance</b>	<b>1,424,146</b>	<b>372,905</b>
<b>Closing balance comprises as follows:</b>		
Advance trustee fee to ICB	1,226,098	120,395
Advance Fund Annual fee	198,048	252,510
	<u>1,424,146</u>	<u>372,905</u>

**10 Unit Capital Fund**

Opening Balance	191,909,190	191,909,190
Add: Addition during the period	107,230	-
	<u>192,016,420</u>	<u>191,909,190</u>
Less: Surrender During the period	1,000,000	-
	<u>191,016,420</u>	<u>191,909,190</u>

As of 30 September 2023 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
<b>Total</b>			<b>19,101,642</b>	<b>191,016,420</b>	<b>191,909,190</b>

**11 Unit Premium/(Discount)**

Opening Balance	10,136,589	10,136,589
Add: Addition during the period	12,760	-
	10,149,350	10,136,589
Less: Adjust during the period	98,000	-
	<b>10,051,350</b>	<b>10,136,589</b>

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)	
<b>Total</b>			<b>9,901,642</b>	<b>10,051,350</b>	<b>10,136,589</b>

**12 Retained earnings**

Opening Balance	18,694,022	46,552,881
Add: Profit during the period	163,121	(6,298,683)
	18,857,142	40,254,197
Less: Dividend paid	5,757,276	21,110,011
	<b>13,099,867</b>	<b>19,144,187</b>

**13 Other liabilities**

Opening Balance	273,500	273,500
Add: Dividend Payable	5,757,276	21,110,011
Payable to Unit Holder	9.63	
	6,030,786	21,383,511
Less: Adjustment/Paid during the period (Note:13.1)	5,757,276	21,110,011
<b>Closing Balance (Note:13.2)</b>	<b>273,510</b>	<b>273,500</b>

**13.1 Adjustment Details**

Dividend Paid	5,757,276	21,110,011
Vat Payable	-	-
	<b>5,757,276</b>	<b>21,110,011</b>

**13.2 Closing balance comprises as follows:**

Dividend Payable	-	-
Payable to CDBL	273,500	273,500
Payable to Unit Holder	9.63	
	<b>273,510</b>	<b>273,500</b>

**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**

Add: Addition during the period:

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

Less: Adjustment/Paid during the period

**Closing Balance**

(Note:14.1)

(Note:14.2)

1,295,605

1,444,560

1,152,250	4,740,995
51,038	198,854
-	-
11,595	46,000
1,214,883	6,430,409
105,769	5,134,804
<b>2,404,719</b>	<b>1,295,605</b>

**14.1 Adjustment during the year:**

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

-	4,890,457
98,269	217,347
-	-
-	-
7,500	27,000
<b>105,769</b>	<b>5,134,804</b>

**14.2 Closing balance comprises as follows:**

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

NAV publication bill payable  
Audit fee payable

2,312,915	1,160,665
17,615	64,846
515	515
-	-
73,674	69,579
<b>2,404,719</b>	<b>1,295,605</b>

**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
13,099,867	19,144,187
10,051,350	10,136,589
<b>214,167,637</b>	<b>221,189,966</b>
19,101,642	19,190,919
<b>11.21</b>	<b>11.53</b>

**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**

214,167,637	221,189,966
22,139,033	21,089,468
<b>236,306,670</b>	<b>242,279,434</b>
19,101,642	19,190,919
<b>12.37</b>	<b>12.62</b>

**16 Provision for investment**

Opening balance

Add: Addition during the period

Less: Adjust during the period

21,089,468	4,829,605
1,049,566	16,259,863
22,139,033	21,089,468
-	-
<b>22,139,033</b>	<b>21,089,468</b>

**17 Interest Income**

Interest from bank account no 122 of SEBL	9,186	54,249
Interest from bank account no 249 of SEBL	1,935	21,133
Interest from bank account no 273 of SEBL	-	1
Interest from bank account no 166 of SEBL	221,328	972,710
Interest from FDR	379,887	368,230
<b>Total Interest Income</b>	<b>612,337</b>	<b>1,416,323</b>

**18 Investment income**

Capital gain from investment in marketable securities	336,502	6,927,920
Dividend income from investment in marketable securities	1,608,052	7,302,336
	<b>1,944,554</b>	<b>14,230,256</b>

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

**18.1 Dividend income:**

Dividend income:	1,688,013	7,814,512
<b>Less:</b>		
TDS deduction Marico	30,750	30,750
TDS deduction ICB Agrani 1st MF	15,500	15,500
TDS deduction BSCCL	33,711	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
TDS BATBC Final DIVIDEND	-	63,900
TDS Robi Dividend	-	7,009
TDS GP Final Dividend	-	96,188
Dividend income from investment in marketable securities	<b>1,608,052</b>	<b>7,302,336</b>

**19 Bank Charges**

Bank charges and excise duty	<b>4,140</b>	<b>102,387</b>
------------------------------	--------------	----------------

**20 Other Operating Expenses**

BO account annual charge	450	450
Bidding Charge	-	22,000
Newspaper Publication expenses	15,700	131,700
	<b>16,150</b>	<b>154,150</b>

**21 Earning Per Unit**

Net Profit for the period (A)	163,121	9,961,180
Number of units (B)	19,101,642	19,190,919
<b>Earnings per unit (A/B)</b>	<b>0.009</b>	<b>0.519</b>

**Peninsula AMCL BDBL Unit Fund One**  
Investment in Share Market  
As on September 30, 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	585,003	36.12	21,129,026	35.80	20,943,107	(185,918)	9.66%	18.29%	
	IFIC	1,221,436	17.25	21,064,921	11.20	13,680,083	(7,384,838)	6.31%		
	MERCANBANK	365,211	14.80	5,406,657	13.30	4,857,306	(549,351)	2.24%		
	UNIONBANK	21,000	9.52	200,000	8.90	186,900	(13,100)	0.09%		
TELECOMMUNICATION	GP	67,500	396.38	26,755,639	286.60	19,345,500	(7,410,139)	8.92%	14.29%	
	BSCCL	44,067	147.45	6,497,644	218.90	9,646,266	3,148,622	4.45%		
	ROBI	66,750	48.40	3,230,491	30.00	2,002,500	(1,227,991)	0.92%		
ENGINEERING	IFADAUTOS	200,341	107.31	21,497,834	44.10	8,835,038	(12,662,796)	4.07%	4.61%	
	SINGERBD	7,600	174.10	1,323,177	151.90	1,154,440	(168,737)	0.53%		
TEXTILE	PTL	26,000	104.44	2,715,554	77.00	2,002,000	(713,554)	0.92%	0.92%	
MUTUAL FUND	IDLC Balanced Fund	512,819	9.75	5,000,000	10.08	5,169,216	169,216	2.38%	7.89%	
	Capitec Popular Life Unit Fund	1,000,000	10.00	10,000,000	10.09	10,090,000	90,000	4.65%		
	ICB Agrani Bank Mutual Fund	200,000	10.00	2,000,000	9.20	1,840,000	(160,000)	0.85%		
	BXPHARMA	142,543	133.89	19,085,226	146.20	20,839,787	1,754,560	9.61%		
PHARMACEUTICAL	SQURPHAMA	19,599	243.48	4,771,879	209.80	4,111,870	(660,009)	1.90%	25.08%	
	MARICO	4,100	2,361.88	9,683,715	2,471.90	10,134,790	451,075	4.67%		
SURVICE & REAL STATE	ACI	74,182	288.73	21,418,921	260.20	19,302,156	(2,116,764)	8.90%	1.76%	
TANNERY INDUSTRIES	SAIFPOWER	128,622	43.44	5,587,782	29.70	3,820,073	(1,767,708)	1.76%	0.08%	
	MKFOOTWEAR	5,000	10.00	50,000	35.90	179,500	129,500	0.08%		
FOOD & ALLIED	BATBC	42,600	351.12	14,957,721	518.70	22,096,620	7,138,899	10.19%	10.19%	
<b>TOTAL:</b>				<b>202,376,187</b>		<b>180,237,153</b>	<b>(22,139,033)</b>			
<b>Total Investment at Market:</b>						<b>180,237,153</b>				

**Statement of Realized Gain/loss and Dividend Income  
For the period September 30, 2023**

**Capital Gain Statement**

Date	Description	Quantity	Buy rate	Buy Value	Sell rate	Sell Value	Sell commission	Sell Value	Realised gain/loss
20-Jul-23	MKFOOTWARE	4,031	10	40,310	45	180,358	633	180,358	140,048
24-Jul-23	ICICL	7,622.00	10.00	76,220.00	35.90	272,673	957.70	272,673	196,453
<b>Total Capital Gain:</b>									<b>336,502</b>

**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
<b>Total Dividend Income:</b>		<b>1,608,052</b>
<b>Total Investment Income:</b>		<b>1,944,554</b>