

Peninsula AMCL BDBL Unit Fund One
Unaudited Financial Statement
As on December 31,2022

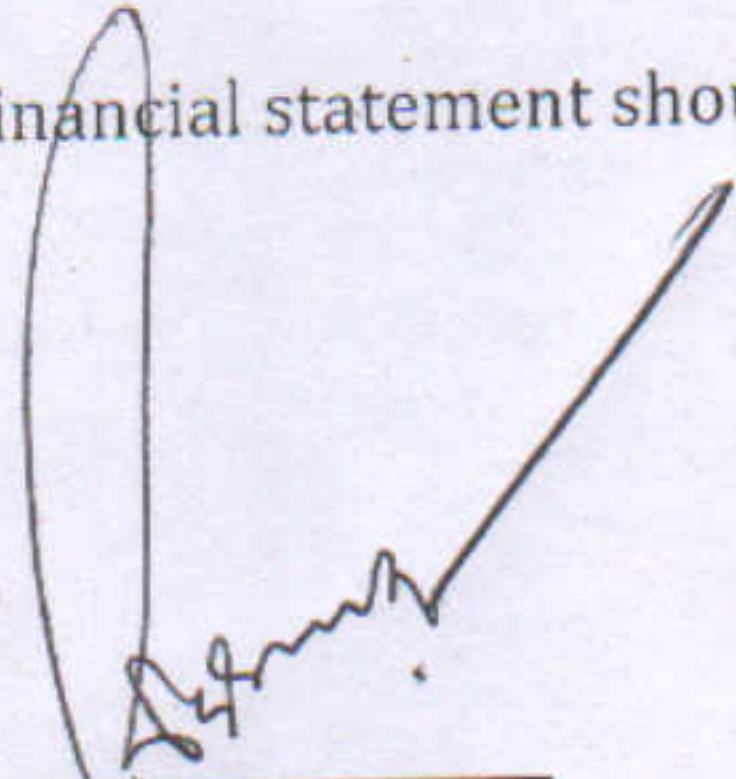
Peninsula AMCL BDBL Unit Fund One

Statement of Financial Position

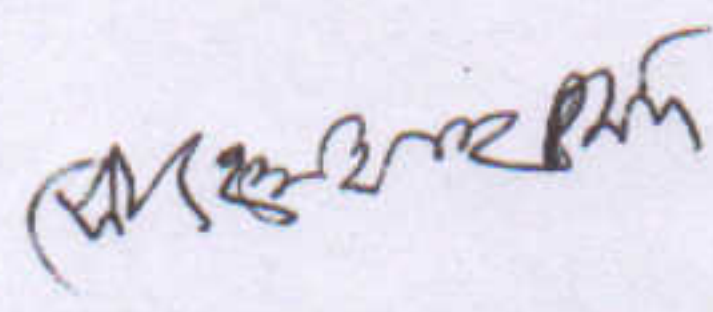
As at December 31, 2022

	Notes	31-Dec-22 Taka	30.06.2022 Taka
ASSETS			
Cash and cash equivalent	5	24,880,291	22,370,702
Accounts Receivable	6	2,153,431	310,881
Preliminary Expenses	7	113,731	435,673
Investment in marketable securities	8	194,861,712	226,988,869
Advances, Deposit & Prepayments	9	96,279	210,594
Total Assets		222,105,444	250,316,719
EQUITY & LIABILITIES			
Unit Capital Fund	10	191,909,190	191,909,190
Unit Premium/(Discount)	11	10,136,589	10,136,589
Fair value reserve (Unrealized Gain)		-	-
Retained earnings	12	18,490,302	46,552,880
Total Equity		220,536,081	248,598,659
Liabilities			
Liabilities for expenditures	14	1,295,863	1,444,560
Provision for investment	16	-	-
Other liabilities	13	273,500	273,500
		1,569,363	1,718,060
Total equity & liabilities		222,105,444	250,316,719
Nav at Cost Value	15	12.67	13.21
NAV at Market Value	15	11.49	12.95

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
For the year ended December 31, 2022

	Notes	01.07.2022	01.07.2021 -	01.10.2022 -	01.10.2021 -
		31.12.2022	31.12.2021	31.12.2022	31.12.2021
		Taka	Taka	Taka	Taka
Income					
Interest income	17	677,440	609,707	225,751	334,237
Investment income	18	7,874,782	16,768,332	4,772,060	2,173,489
Dividend Income	18	5,473,780	5,741,250	1,832,565	2,488,271
Other Income		-	-	-	-
Total Income		14,026,002	23,119,289	6,830,376	4,995,997
Expenditure					
Management Fee	14	2,434,391	2,697,419	1,186,842	1,386,417
Trustee Fee		115,418	129,960	56,191	67,223
Custodial Fee	14	100,876	119,272	48,282	58,339
Amortization of pre-operating expenses	7	321,942	321,942	160,971	160,971
Bank Charge & excise duty	19	44,058	36,611	34,788	36,381
Fund's annual fee		115,418	129,960	56,191	67,223
Audit fee	14	17,392	8,696	8,696	4,348
CBDL Expenses		3,665	41,720	2,886	25,085
Other Operating Expenses	20	83,650	83,650	59,500	55,500
Total Expenditure		3,236,810	3,569,230	1,614,347	1,861,487
Profit/(loss) before Provision and tax		10,789,192	19,550,059	5,216,029	3,134,510
Provision for diminution in value of investment	16	(17,741,760)	-	(13,141,290)	-
Net Profit/(loss) for the period		(6,952,568)	19,550,059	(7,925,261)	3,134,510
Earning Per Unit		(0.362)	1.019	(0.413)	0.163

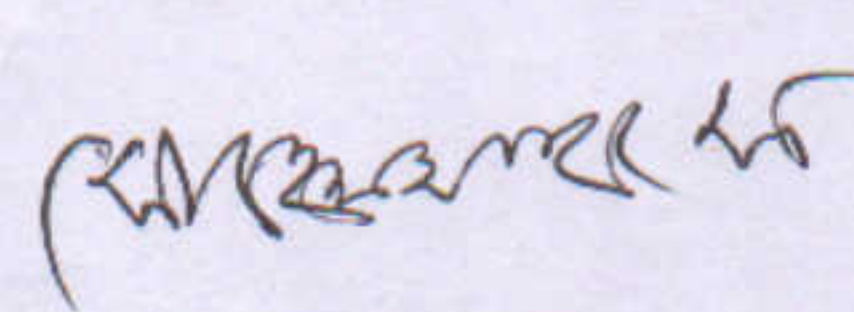
Statement of Other Comprehensive Income

Net comprehensive profit for the period	(6,952,568)	19,550,059
Other comprehensive income:		
Unrealized Gain on Investment	-	11,021,985
Total Comprehensive Income	(6,952,568)	30,572,044

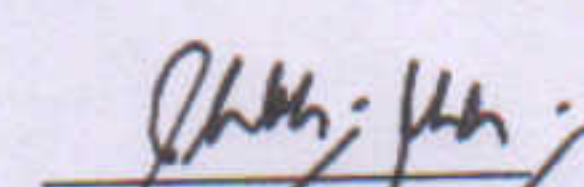
These financial statements should be read in conjunction with the annexed notes.


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 December 31, 2022

Particulars	(Amount in Taka)				
	Unit Capital Fund	Unit Premium	Retained Earnings	Fair Value Reserve (Unrealized Gain)	Total equity
Balance at July 1, 2022	191,909,190	10,136,589	46,552,881	-	248,598,660
Issued share capital	-	-	-	-	-
Unit Premium	-	-	-	-	-
Fair Value Reserve (Unrealized Gain)	-	-	-	-	-
Dividend Paid for the year 2021-2022	-	-	(21,110,011)	-	(21,110,011)
Net profit/(loss) for the year	-	-	(6,952,568)	-	(6,952,568)
Balance at December 31, 2022	191,909,190	10,136,589	18,490,302	-	220,536,081
Balance at July 1, 2021	190,098,900	9,446,869	53,001,131	7,808,553	260,355,453
Fair Value Reserve (Unrealized Gain)	-	-	-	(7,808,553)	(7,808,553)
Unit capital issued/redeemed	1,810,290	-	-	-	1,810,290
Unit Premium	-	689,720	-	-	689,720
Dividend Paid for the year 2020-2021	-	-	(29,465,330)	-	(29,465,330)
Net profit/(loss) for the year	-	-	23,017,079	-	23,017,079
As at June 30, 2022	191,909,190	10,136,589	46,552,881	-	248,598,660

[Signature]
Asset Manager

Peninsula Asset Management Company Limited

[Signature]
Member, Trustee

Investment Corporation of Bangladesh

[Signature]
Chairman, Trustee

Investment Corporation of Bangladesh

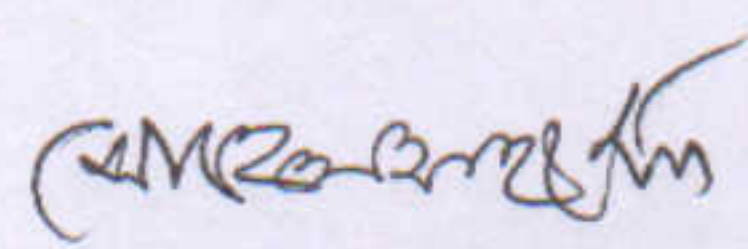
Peninsula AMCL BDBL Unit Fund One

Cash flow Statement For the year ended December 31, 2022

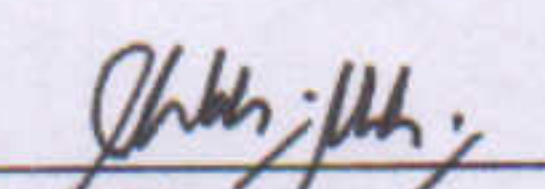
	01.07.2022 31.12.2022 Taka	01.07.2021- 30.06.2022 Taka
A) Cash flows from operating activities		
Net profit/(loss) before tax	(6,952,568)	23,017,079.19
Items not involving movement of cash		
Depreciation	-	-
Provision for diminution in value of investment	-	-
	(6,952,568)	23,017,079.19
Operating profit/(loss) before working capital		
Changes in working capital:		
Decrease/(increase) in current assets:		
Accrued Income	(1,842,550)	(299,363.17)
Preliminary Expenses	321,942	638,634.00
Advances, Deposit & Prepayments	114,315	83,078.00
	(1,406,293)	422,348.83
(Decrease)/increase in current Liabilities:		
Other liabilities	(0)	-
Liabilities for expenditure	(148,697)	628.00
	(148,697)	628.00
	(1,554,990)	422,976.83
Cash flow from operating activities	(8,507,558)	23,440,056
B) Cash flows from investing activities		
Investment in marketable securities	32,127,157	4,778,062.00
Net cash flow/ (used in) investing activities	32,127,157	4,778,062.00
C) Cash flows from financing activities		
Dividend paid	(21,110,011)	(29,465,329.50)
Unit Premium/(Discount)	-	689,720.00
Unit Capital Fund	-	1,810,290.00
Net cash flow from financing activities	(21,110,011)	(26,965,319.50)
Net (Deficit)/Surplus in Cash and Bank Balances for the Year (A+B+C)	2,509,588	1,252,799.04
Cash and Bank Balances at beginning of the period	22,370,702	21,117,903.00
Cash and Bank Balances at the end of the period	24,880,291	22,370,702


Chairman, Trustee

Investment Corporation of
Bangladesh


Member, Trustee

Investment Corporation of Bangladesh


Asset Manager

Peninsula Asset
Management Company
Limited

		31.12.2022 Taka	30.06.2022 Taka
5	Cash and cash equivalent		
	<u>Cash at Bank:</u>		
	South East Bank Limited	805,883	2,168,715
	South East Bank Limited	24,048,933	2,828,377
	South East Bank Limited	6,107	3,380
	South East Bank Limited	-	-
	South East Bank Limited	1	200
	<u>FDR</u>		
	DBH	-	7,500,000
	DBH	-	7,500,000
	<u>Cash with brokerage house:</u>		
	BO Account Cash Balance	19,367	2,370,030
		24,880,291	22,370,702
6	Accounts Receivable		
	Opening balance	310,881	11,518
	Add: Addition during the Period	2,819,353	1,331,570
		3,130,234	1,343,088
	Less: Adjust during the period	976,803	1,032,207
	Closing balance	2,153,431	310,881
	Accrued Interest on DBH FDR	-	114,863
	Dividend Receivable	2,153,431	196,018
		2,153,431	310,880
7	Preliminary Expenses		
	Opening balance	435,673	1,074,307
	Less: Amortization	321,942	638,634
		113,731	435,673
8	Investment in marketable securities		
	Investment in listed securities - at market	194,861,712	226,988,869

All equity investments are measured at fair value in the statement of financial position, with negative value changes (unrealized loss) recognized in profit or loss account on aggregate portfolio basis. However for equity investments for which there are positive value changes (unrealized gain) on aggregate portfolio basis is recognized in the other comprehensive income statement.

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

9 Advances, Deposits & Prepayments

Opening Balance	210,594	293,672
Addition during the period:		
Advance Trustee Fee	116,521	261,094
Advance Fund Annual fee	-	171,212
	<u>116,521</u>	<u>432,306</u>
	327,115	725,978
Adjustment during the period:		
Advance payment to ICB as trustee fee	115,418	257,659
Advance Fund Annual fee	115,418	257,659
	<u>230,836</u>	<u>515,318</u>
	96,279	210,660
Closing Balance		
Closing balance comprises as follows:		
Advance trustee fee to ICB	9,185	8,082
Advance Fund Annual fee	87,094	202,512
	<u>96,279</u>	<u>210,594</u>

10 Unit Capital Fund

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

As of 31 December 2022 the unit fund capital are comprised as follows:

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

11 Unit Premium/(Discount)

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

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

12 Retained earnings

Opening Balance	46,552,881	53,001,131
Add: Profit during the period	(6,952,568)	23,034,896
	39,600,313	76,036,027
Less: Dividend paid	21,110,011	29,465,330
	18,490,302	46,570,698

13 Other liabilities

Opening Balance	273,500	273,500
Add: Dividend Payable	21,110,011	29,465,330
	21,383,511	29,738,830
Less: Adjustment/Paid during the period (Note:13.1)	21,110,011	29,465,330
Closing Balance (Note:13.2)	273,500	273,500

13.1 Adjustment Details

Dividend Paid	21,110,011	29,465,330
Vat Payable	-	-
	21,110,011	29,465,330

13.2 Closing balance comprises as follows:

Dividend Payable	-	-
Payable to CDBL	273,500	273,500
	273,500	273,500

13.3 The amount payable to asset manager on account of various day to day expenditure incurred against operation of the fund

14 Liabilities for expenditures**Opening Balance**

Add: Addition during the period:

Management fee payable to asset manager

Custodial fee payable

Audit fee payable

Less: Adjustment/Paid during the period

(Note:14.1)

Closing Balance

(Note:14.2)

1,444,560**1,443,932**

2,434,391

5,355,077

100,876

233,857

17,392

34,500

2,552,659

5,623,434

2,701,356

5,622,806

1,295,863**1,444,560****14.1 Adjustment during the year:**

Management fee payable to asset manager

Custodial fee payable

Audit fee payable

2,557,176

5,374,886

117,180

232,920

27,000

15,000

2,701,356**5,622,806****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

1,187,342

1,310,127

67,035

83,339

515

515

40,971

50,579

1,295,863**1,444,560****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

191,909,190

191,909,190

18,490,302

46,570,698

10,136,589

10,136,589

220,536,081**248,616,477**

19,190,919

19,190,919

11.49**12.95****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

220,536,081

248,616,477

22,571,365

4,829,605

243,107,446**253,446,082**

19,190,919

19,190,919

12.67**13.21****16 Provision for investment**

Opening balance

Add: Addition during the period

Less: Adjust during the period

4,829,605

-

17,741,760

4,829,605

22,571,365

4,829,605

22,571,365**4,829,605**

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 bank account no 042 of SEBL
 Interest from FDR
Total Interest Income

27,945	58,650
21,107	17,116
1	16
499,500	956,402
0	8
128,887	114,863
677,440	1,147,054

18 Investment income

Capital gain from investment in marketable securities
 Dividend income from investment in marketable securities

	7,874,782	25,434,043
18.1	5,473,780	8,284,257
	13,348,562	33,718,300

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
 Dividend income from investment in marketable securities

5,614,336	-
30,750	-
15,500	-
30,406	-
63,900	-
5,473,780	-

19 Bank Charges

Bank charges and excise duty

44,058	40,751
---------------	---------------

20 Other Operating Expenses

BO account annual charge
 IPO Bidding Charge
 Newspaper Publication expenses

450	450
19,000	26,000
64,200	90,200
83,650	116,650

Peninsula AMCL BDBL Unit Fund One
Investment in Share Market
As on December 31, 2022

(Amount in Taka)

SECTOR	Instrument	Number of unit	Cost Price per unit	Total Cost Price	Market Price per unit	Total Market Price	Unrealized Gain/(Loss)	% of Holding	% of Sector
BANK	BRACBANK	544,189	38.83	21,129,026	38.50	20,951,276	(177,749)	9.43%	23.97%
	MERCANBANK	358,050	15.10	5,406,657	13.60	4,869,480	(537,177)	2.19%	
	UNIONBANK	20,000	10.00	200,000	9.30	186,000	(14,000)	0.08%	
	GIB	1,503,067	10.00	15,030,670	9.00	13,527,603	(1,503,067)	6.09%	
	IFIC	1,191,645	17.68	21,064,921	11.50	13,703,918	(7,361,004)	6.17%	
TELECOMMUNICATION	BSCCL	44,067	147.45	6,497,644	218.90	9,646,266	3,148,622	4.34%	13.95%
	GP	67,500	396.38	26,755,639	286.60	19,345,500	(7,410,139)	8.71%	
	ROBI	66,750	48.40	3,230,491	30.00	2,002,500	(1,227,991)	0.90%	
	IFADAUTOS	200,341	107.31	21,497,834	44.10	8,835,038	(12,662,796)	3.98%	
ENGINEERING	SAIFPOWER	128,622	43.44	5,587,782	29.70	3,820,073	(1,767,708)	1.72%	6.22%
	SINGERBD	7,600	174.10	1,323,177	151.90	1,154,440	(168,737)	0.52%	
INSURANCE	ICICL	7,622	10.00	76,220	28.10	214,178	137,958	0.10%	0.10%
	PTL	26,000	104.44	2,715,554	77.00	2,002,000	(713,554)	0.90%	
TEXTILE	IDLC Balanced Fund	512,819	9.75	5,000,000	10.52	5,394,856	394,856	2.43%	8.25%
	Capitec Popular Life Unit Fund	1,000,000	10.00	10,000,000	11.09	11,090,000	1,090,000	4.99%	
MUTUAL FUND	ICB Agrani Bank Mutual Fund	200,000	10.00	2,000,000	9.20	1,840,000	(160,000)	0.83%	24.39%
	BXPHARMA	142,543	133.89	19,085,226	146.20	20,839,787	1,754,560	9.38%	
	SQURPHAMA	19,599	243.48	4,771,879	209.80	4,111,870	(660,009)	1.85%	
	MARICO	4,100	2,361.88	9,683,715	2,421.50	9,928,150	244,435	4.47%	
FOOD & ALLIED	ACI	74,182	288.73	21,418,921	260.20	19,302,156	(2,116,764)	8.69%	9.95%
	BATBC	42,600	351.12	14,957,721	518.70	22,096,620	7,138,899	9.95%	
TOTAL:						217,433,077	194,861,712	(22,571,365)	

Total Investment at Market:

194,861,712

Peninsula AMCL BDBL Unit Fund One
Statement of Realized Gain/Loss and Dividend Income
For the period December 31, 2022

Capital Gain Statement

Date	Description	Quantity	Buy rate	Buy Value	Sell rate	Sell commission	Sell Value	Realized gain/loss	Sub Total
4-Jul-22	MEGHNAINS	7,312.00	10.00	73,120.00	58.00	1,484.34	422,611.66	349,491.66	349,491.66
5-Jul-22	BDPAINTS	25,018.00	10.00	250,180.00	42.00	3,677.65	1,047,078.35	796,898.35	796,898.35
10-Aug-22	ASCHIASEA	22,721.00	10.00	227,210.00	47.80	3,801.22	1,082,262.58	855,052.58	855,052.58
8-Sep-22	BXPHARMA	1,500.00	154.24	231,354.75	186.00	976.50	278,023.50	46,673.09	358,562.72
11-Sep-22	BXPHARMA	2,000.00	154.24	308,473.00	193.20	1,352.40	385,047.60	76,574.60	
20-Sep-22	BXPHARMA	6,500.00	154.24	1,002,537.26	191.11	4,347.70	1,237,852.30	235,315.04	
14-Sep-22	BSCCL	8,500.00	147.45	1,253,318.21	233.50	6,946.64	1,977,808.36	724,490.15	
19-Sep-22	BSCCL	4,000.00	147.45	589,796.81	235.78	3,300.85	939,799.15	350,002.34	
26-Sep-22	BSCCL	500.00	147.45	73,724.60	230.10	402.68	114,647.32	40,922.72	
13-Oct-22	BSCCL	31,416.00	147.45	4,632,264.11	220.29	24,222.74	6,896,560.26	2,264,296.15	
13-Oct-22	BSCCL	30,000.00	147.45	4,423,476.05	218.90	22,984.50	6,544,015.50	2,120,537.47	5,500,248.83
19-Sep-22	ACI	2,000.00	303.17	606,338.87	281.55	1,970.85	561,129.15	(45,209.72)	
20-Sep-22	ACI	7,000.00	303.17	2,122,186.04	284.14	6,961.50	1,982,038.50	(140,147.54)	
28-Sep-22	ACI	4,000.00	303.17	1,212,677.74	274.31	3,840.38	1,093,409.62	(119,268.12)	
29-Sep-22	ACI	2,300.00	303.17	697,289.70	274.53	2,209.99	629,216.21	(68,073.49)	
26-Nov-22	CLICL	7,006.00	10.00	70,060.00	65.50	1,606.13	457,286.87	387,226.87	387,226.87
Capital Gain:							7,874,782.14	7,874,782.14	7,874,782.14

STATEMENT OF CASH DIVIDEND

Description	Amount
Marico Cash Dividend 26.05.2022	82,000.00
Union Bank Cash Dividend	10,000.00
IDLC Balanced Fund Cash Dividend	948,715.15
Marico Cash Dividend 21.08.2022	92,250.00
Capitec Popular Life Unit Fund Cash Dividend	1,500,000.00
GP Intriem Dividend Cash Dividend	843,750.00
ICB Agrani Bank Mutual Fund Cash Dividend	164,500.00
SAIFPOWER Cash Dividend	128,622.00
BSCCL Cash Dividend	172,301.97
ACI Cash Dividend	353,250.00
BXPHARMA Cash Dividend	498,900.50
BATBC Cash Dividend	362,100.00
PTL Cash Dividend	26,000.00
IFADAUTOS Cash Dividend	95,400.50
SQRPHARMA Cash Dividend	195,990.00
Total Dividend Income:	5,473,780.12
Total Investment Income:	13,348,562.26