

Peninsula AMCL BDBL Unit Fund One
Unaudited Financial Statement
As on September 30,2021

Peninsula AMCL BDBL Unit Fund One

Statement of Financial Position

As at September 30, 2021

	Notes	30.09.2021 Taka	30.06.2021 Taka
ASSETS			
Cash and cash equivalent	5	51,116,402	21,117,903
Accounts Receivable	6	286,987	11,518
Preliminary Expenses	7	913,336	1,074,307
Investment in marketable securities	8	221,688,516	239,575,484
Advances, Deposit & Prepayments	9	302,784	293,672
Total Assets		274,308,025	262,072,884
EQUITY & LIABILITIES			
Unit Capital Fund	10	190,098,900	190,098,900
Unit Premium/(Discount)	11	9,446,869	9,446,869
Fair value reserve (Unrealized Gain)		33,163,650	7,808,553
Retained earnings	12	39,951,351	53,001,131
Total Equity		272,660,770	260,355,453
Liabilities			
Liabilities for expenditures	14	1,373,755	1,443,932.00
Provision for investment	16	-	-
Other liabilities	13	273,500	273,500.00
		1,647,255	1,717,432
Total equity & liabilities		274,308,025	262,072,885
Nav at Cost Value	15	12.60	13.29
NAV at Market Value	15	14.34	13.70

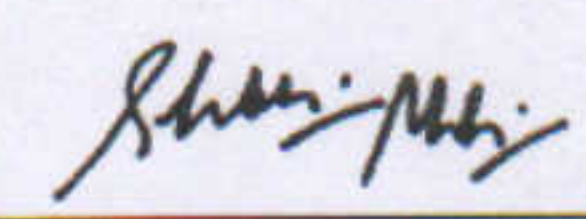
These financial statement should be read in conjunction with the annexed notes



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 period end September 30, 2021

	Notes	01.07.2021- 30.09.2021 Taka	01.07.2020- 30.09.2020 Taka
Income			
Interest income	17	275,470	436,092
Investment income	18	14,594,843	297,822
Dividend Income	18	3,252,979	2,958,821
Other Income		-	-
Total Income		18,123,292	3,692,735
Expenditure			
Management Fee	14	1,311,002	937,205
Trustee Fee		62,737	43,710
Custodial Fee	14	60,933	32,046
Amortization of pre-operating expenses	7	160,971	160,971
Bank Charge & excise duty	19	230	920
Fund's annual fee		62,737	43,710
Audit fee	14	4,348	7,247
CBDL Expenses		16,635	532
Other Operating Expenses	20	28,150	66,726
Total Expenditure		1,707,743	1,293,067
Profit/(loss) before Provision and tax		16,415,549	2,399,668
Provision for diminution in value of investment		-	3,378,470
Profit/(loss) before tax		16,415,549	5,778,138
Provision for tax		-	-
Net profit/(loss) after tax		16,415,549	5,778,138
Earning Per Unit		0.864	0.304

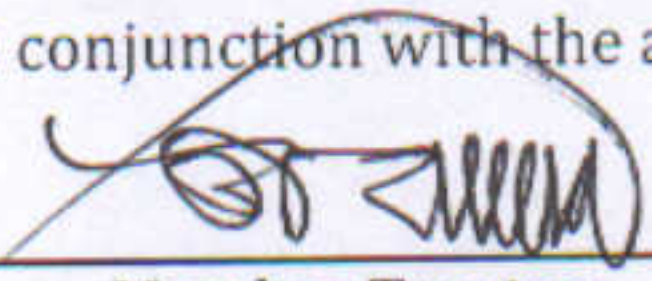
Statement of Other Comprehensive Income

Net comprehensive profit for the period	16,415,549
Other comprehensive income:	
Unrealised Gain on Investment	25,355,098
Total Comprehensive Income	41,770,647

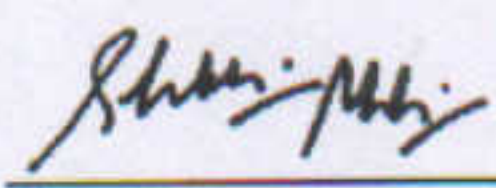
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Asset Manager
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 Management

Peninsula AMCL BDBL Unit Fund One

Cash flow Statement For the period end September 30, 2021

	01.07.2021 - 30.09.2021 Taka	01.07.2020 - 30.06.2021 Taka
A) Cash flows from operating activities		
Net profit/(loss) before tax	16,415,549	40,875,831
Items not involving movement of cash		
Depreciation	-	-
Provision for diminution in value of investment	-	-
	<u>16,415,549</u>	<u>40,875,831</u>
Operating profit/(loss) before working capital	16,415,549	40,875,831
Changes in working capital:		
Decrease/(increase) in current assets:		
Accrued Income	(275,469)	414,420
Preliminary Expenses	160,971	638,634
Advances, Deposit & Prepayments	(9,112)	(250,179)
	(123,611)	802,875
(Decrease)/increase in current Liabilities:		
Other liabilities	-	-
Liabilities for expenditure	(70,177)	504,710
	(70,177)	504,710
	(193,788)	1,307,585
Cash flow from operating activities	<u>16,221,761</u>	<u>42,183,416</u>
B) Cash flows from investing activities		
Investment in marketable securities	43,242,066	15,617,105
Net cash flow/ (used in) investing activities	<u>43,242,066</u>	<u>15,617,105</u>
C) Cash flows from financing activities		
Dividend paid	(29,465,330)	-
Unit Premium/(Discount)	-	-
Unit Capital Fund	-	(190,098,900)
Net cash flow from financing activities	<u>(29,465,330)</u>	<u>(190,098,900)</u>
Net (Deficit)/Surplus in Cash and Bank Balances for the Year (A+B+C)	29,998,498	(28,963,498)
Cash and Bank Balances at beginning of the period	21,117,904	50,081,401
Cash and Bank Balances at the end of the period	<u>51,116,402</u>	<u>21,117,904</u>



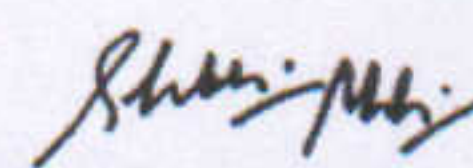
Chairman, Trustee

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 period end September 30, 2021

(Amount in Taka)

Particulars	Unit Capital Fund	Unit Premium	Retained Earnings	Fair Value Reserve (Unrealized Gain)	Total equity
Balance at July 1, 2021	190,098,900	9,446,869	53,001,131	7,808,553	260,355,453
Issued share capital	-	-	-	-	-
Unit Premium	-	-	-	-	-
Fair Value Reserve (Unrealized Gain)	-	-	(29,465,330)	25,355,098	25,355,098
Dividend Paid for the year 2021-2022	-	-	16,415,549	-	(29,465,330)
Net profit/(loss) for the year	-	-	16,415,549	-	16,415,549
Balance at September 30, 2021	190,098,900	9,446,869	39,951,351	33,163,650	272,660,770
Balance at July 1, 2020	190,098,900	9,446,869	(38,793,777)	-	169,472,211
Fair Value Reserve (Unrealized Gain)	-	-	-	7,808,553	7,808,553
Unit capital issued/redeemed	-	-	-	-	-
Unit Premium	-	-	-	-	-
Dividend Paid for the year 2020-2021	-	-	-	-	-
Net profit/(loss) for the year	-	-	91,794,908	-	91,794,908
As at June 30, 2021	190,098,900	9,446,869	53,001,131	7,808,553	269,075,671



Chairman, Trustee
Investment Corporation of Bangladesh



Member, Trustee
Investment Corporation of Bangladesh



Asset Manager
Peninsula Asset Management Company
Limited

		30.09.2021 Taka	30.06.2021 Taka
5	Cash and cash equivalent		
	<u>Cash at Bank:</u>		
	<u>Account No.</u>		
	South East Bank Limited	22,393	1,645,223
	South East Bank Limited	48,016,641	15,903,183
	South East Bank Limited	2,414	2,414
	South East Bank Limited	437	437
	South East Bank Limited	1,336	1,336
	<u>Cash with brokerage house:</u>		
	BO Account Cash Balance	3,073,181	3,565,310
		51,116,402	21,117,903
6	Accounts Receivable		
	Opening balance	11,518	425,939
	Add: Addition during the Period	275,469	888,841
		286,987	1,314,780
	Less: Adjust during the period	-	1,303,261
	Closing balance	286,987	11,518
	Accrued Interest on bank account no 122 of SEBL	4,534	0
	Accrued Interest on bank account no 166 of SEBL	216,779	0
	Accrued Interest on bank account no 249 of SEBL	54,138	0
	Accrued Interest on bank account no 273 of SEBL	19	(0)
	Dividend Receivable	11,518	11,518
		286,987	11,518
7	Preliminary Expenses		
	Opening balance	1,074,307	1,712,941
	Less: Amortization	160,971	638,634
		913,336	1,074,307
8	Investment in marketable securities		
	Investment in listed securities - at cost	221,688,516	239,575,484

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.

As of September 30, 2021 Cost value of total portfolio was Tk. 188,524,865. Unrealised gain on aggregate portfolio basis is Tk. 33,163,650 and has been included in the statement of other comprehensive income. Amount excess over required provision has been release in statement of comprehensive income.

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

9 Advances, Deposits & Prepayments

Opening Balance

293,672 43,493

Addition during the period:

Advance Trustee Fee

134,586 222,014

Advance Fund Annual fee

- 470,119

134,586 692,133

428,258 735,626

Adjustment during the period:

Advance payment to ICB as trustee fee

62,737 220,977

Advance Fund Annual fee

62,737 220,977

125,474 441,954

302,784 293,672

Closing Balance

Closing balance comprises as follows:

Advance trustee fee to ICB

76,529 4,680

Advance Fund Annual fee

226,255 288,992

302,784 293,672

30.09.2021

30.06.2021

Taka

Taka

10 Unit Capital Fund

Opening Balance

190,098,900 190,098,900

Add: Addition during the period

- -

190,098,900 190,098,900

Less: Surrender During the period

- -

190,098,900 190,098,900

As of 30 June 2021 the unit fund capital are comprised as follows:

Name of Investors	Unit Sales Price	Unit price	No. of Units	Amount in Taka	Amount in Taka
Bangladesh Development Bank Ltd	10	10	2,000,000	20,000,000	20,000,000
Delta Brac Housing Finance	10	10	250,000	2,500,000	2,500,000
Sadharan Bima Corporation	10	10	5,000,000	50,000,000	50,000,000
Janata Capital And Investment Ltd	10	10	100,000	1,000,000	1,000,000
Faisal Spinning Mills Ltd	10	10	500,000	5,000,000	5,000,000
NLI Securities Ltd	10	10	100,000	1,000,000	1,000,000
Investment Corporation of Bangladesh	10	10	1,450,000	14,500,000	14,500,000
Investment Corporation of Bangladesh	9.89	10	556,117	5,561,170	5,561,170
Mr. Reaz Uddin Ahmed	10.66	10	1,000	10,000	10,000
Mr. Khan Nazrul Islam Hannan	10.66	10	1,000	10,000	10,000
ICB Unit Fund	11.05	10	9,049,773	90,497,730	90,497,730
Mr. Al Amin Ahmed	12.32	10	500	5,000	5,000
Mr. Al Amin Ahmed	13.24	10	1,000	10,000	10,000
Mr. Al Amin Ahmed	10.12	10	500	5,000	5,000
Total			19,009,890	190,098,900	190,098,900

11 Unit Premium/(Discount)

Opening Balance	9,446,869	9,446,809
Add: Addition during the period	-	-
	9,446,869	9,446,869
Less: Adjust during the period	-	-
	9,446,869	9,446,869
	30.09.2021	30.06.2021
	Taka	Taka

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
Total			9,609,890	9,446,869	9,446,869

12 Retained earnings

Opening Balance	53,001,131	(38,793,777)
Add: Profit during the period	16,415,549	91,794,908
	69,416,680	53,001,131
Less: Dividend paid	29,465,330	-
	39,951,351	53,001,131

13 Other liabilities

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

13.1 Adjustment Details

Dividend Paid	29,465,330	-
Vat Payable	-	-
	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

Provision for TDS on Fixed Deposit and Bond

NAV publication bill payable

Others

Audit fee payable

Less: Adjustment/Paid during the period

(Note:14.1)

Closing Balance

(Note:14.2)

1,443,932

950,722

1,311,002	4,650,129
60,933	194,280
-	707
4,348	28,750
1,376,283	4,873,866
1,446,460	4,369,156
1,373,755	1,455,432

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

1,315,227	4,186,173
116,233	147,070
-	-
-	20,913
15,000	15,000
1,446,460	4,369,156

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

1,325,711	1,329,936
27,102	82,402
515	515
-	-
20,427	31,079
1,373,755	1,443,932

15 Net Asset Value (NAV) per unit

At Market value

Total Equity fund

Retained Earning

Unit Premium/(Discount)

Unrealized loss from Investment

Net worth/asset of the fund (A)

Number of outstanding units (B)

Net asset value per unit (A/B) at market price

190,098,900	190,098,900
39,951,351	53,001,131
9,446,869	9,446,869
33,163,650	7,808,553
272,660,770	268,164,005
19,009,890	19,009,890
14.34	13.70

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

272,660,770	268,164,005
(33,163,650)	(7,808,553)
239,497,120	252,546,900
19,009,890	19,009,890
12.60	13.29

16 Provision for investment

Opening balance

Add: Addition during the period

Less: Adjust during the period

-	25,459,539
-	(25,459,539)
-	-
-	-
-	-

	30.09.2021	01.07.2020- 01.06.21
	Taka	Taka
17 Interest Income		
Interest from bank account no 122 of SEBL	4,534	86,877
Interest from bank account no 249 of SEBL	54,138	74
Interest from bank account no 273 of SEBL	19	50
Interest from bank account no 166 of SEBL	216,779	526,986
Interest from bank account no 042 of SEBL	-	45
APSCLBOND	-	(16,667)
Interest from FDR	-	291,521
Total Interest Income	275,470	888,885
18 Investment income		
Capital gain from investment in marketable securities	14,594,843	38,132,315
Dividend income from investment in marketable securities	3,252,979	8,105,645
	17,847,822	46,237,960
A schedule of detailed investment income from listed marketable securities is given in Annexure - B		
19 Bank Charges		
Bank charges and excise duty	230	40,585
20 Other Operating Expenses		
BO account annual charge	450	800
Bidding Charge	3,000	42,000
TDS on FDR Interest	-	14,258
Excise Duty	-	25,000
Conveyance	-	-
Audit fees	-	-
Newspaper Publication expenses	24,700	130,700
Other Expense	-	-
Entertainment Expenses	-	-
Printing, stationery, postage and others	-	-
	28,150	212,758

Peninsula AMCL BDBL Unit Fund One
Investment in Share Market
As on September 30, 2021

(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	530,563	41.59	< 22,066,890	47.60	25,254,799	3,187,909	9.21%	9.92%
	SBACBANK	97,096	10.00	< 970,960	20.20	1,961,339	990,379	0.72%	
FINANCIAL INSTITUTIONS	IDLC	105,756	68.23	< 7,215,467	73.10	7,730,764	515,296	2.82%	2.82%
	SINGERBD	7,600	174.10	< 1,323,177	194.20	1,475,920	152,743	0.54%	4.50%
ENGINEERING	IFADAUTOS	190,801	112.67	< 21,497,834	56.90	10,856,577	(10,641,257)	3.96%	
	IDLC Balanced Fund	512,819	9.75	< 5,000,000	13.24	6,789,724	1,789,724	2.48%	
MUTUAL FUND	Capitec Popular Life Unit Fund	1,000,000	10.00	< 10,000,000	12.25	12,250,000	2,250,000	4.47%	7.61%
	ICB Agrani Bank Mutual Fund	200,000	10.00	< 2,000,000	9.20	1,840,000	(160,000)	0.67%	
PHARMACEUTICAL	MARICO	4,100	2,361.88	< 9,683,715	2,333.70	9,568,170	(115,545)	3.49%	23.81%
	BXPHERMA	121,543	119.29	< 14,498,491	240.30	29,206,783	14,708,292	10.65%	
	SQURPHAMA	109,599	243.48	< 26,684,686	242.20	26,544,878	(139,809)	9.68%	
FOOD & ALLIED	BATBC	44,600	351.12	< 15,659,961	651.00	29,034,600	13,374,639	10.58%	10.58%
	BSCCL	128,198.00	145.96	< 18,712,168	218.50	28,011,263	9,299,095	10.21%	
TELECOMMUNICATION	ROBI	133,500.00	48.36	< 6,455,876	41.20	5,500,200	(955,676)	2.01%	21.57%
	GP	67,500	396.38	< 26,755,639	380.20	25,663,500	(1,092,139)	9.36%	
						221,688,516	33,163,650		
						Cash In BO Account		3,073,181	

Peninsula AMCL BDBL Unit Fund One
Calculation of Realized Gain/Loss and Dividend Income

Capital Gain										
Date	Description	Quantity	Buy rate	Buy Value	Sell rate	Sell commission	Sell Value	Realised gain/loss	SUB Total	
7-Jul-21	BERGER	1,350	1,777.32	2,399,377	1,766.99	7,156	2,378,281	(21,096)	37,101	
7-Jul-21	BERGER	2,305	1,748.25	4,029,705	1,779.72	14,358	4,087,902	58,197	612,930	
7-Jul-21	SQUIRPHARMA	119,210	208.83	24,895,088	214.73	89,592	25,508,018	612,930	1,155,240	
8-Jul-21	SEAPPEARL	20,017	34.18	684,269	41.54	2,910	828,595	144,326	529,590	
9-Aug-21	SEAPPEARL	21,000	34.18	717,872	44.20	3,248	924,852	206,979	1,193,431	
12-Jul-21	SEAPPEARL	20,000	34.18	683,688	43.25	3,028	861,973	178,284	1,155,240	
12-Jul-21	SONALILIFE	20,000	10.00	200,000	68.00	4,760	1,355,240	1,155,240	1,193,431	
27-Jul-21	BATBC	1,000	351.12	351,120	566.52	1,983	564,534	213,413	1,193,431	
7-Sep-21	BATBC	3,400	351.12	1,193,809	641.61	7,635	2,173,826	980,017	295,261	
26-Aug-21	SBACBANK	20,000	10.00	200,000	24.85	1,740	495,261	295,261	1,212	
7-Sep-21	DBH	2,000	83.25	166,499	84.15	589	167,711	1,212	138,474	
8-Sep-21	DBH	43,000	83.25	3,579,731	85.08	12,805	3,645,701	65,970	28,969	
14-Sep-21	DBH	10,000	83.25	832,496	86.45	3,026	861,464	28,969	42,324	
15-Sep-21	DBH	20,182	83.25	1,680,143	85.65	6,050	1,722,466	42,324	103,699	
27-Jul-21	BSCCL	3,000	145.96	437,889	181.16	1,902	541,588	103,699	118,955	
5-Aug-21	BSCCL	3,000	145.96	437,889	186.27	1,956	556,844	118,955	249,137	
14-Sep-21	BSCCL	3,800	145.96	554,659	210.10	2,823	803,797	249,137	1,468,242	
15-Sep-21	BSCCL	3,800	145.96	554,659	212.10	2,794	795,587	240,928	2,526,646	
16-Sep-21	BSCCL	3,800	145.96	554,659	215.02	2,860	814,205	259,546	255,694	
19-Sep-21	BSCCL	3,800	145.96	554,659	214.00	2,846	810,354	255,694	240,283	
20-Sep-21	BSCCL	3,800	145.96	554,659	209.93	2,792	794,943	240,283	222,435	
5-Aug-21	BXPBARMA	4,000	134.77	539,090	191.05	2,675	761,525	222,435	386,660	
14-Sep-21	BXPBARMA	4,400	134.77	592,999	223.43	3,441	979,659	386,660	382,136	
15-Sep-21	BXPBARMA	4,400	134.77	592,999	222.40	3,425	975,135	382,136	447,523	
16-Sep-21	BXPBARMA	4,400	134.77	592,999	237.31	3,655	1,040,522	447,523	448,344	
19-Sep-21	BXPBARMA	4,400	134.77	592,999	237.50	3,658	1,041,343	448,344	434,758	
20-Sep-21	BXPBARMA	4,400	134.77	592,999	234.40	3,610	1,027,760	434,758	204,789	
30-Sep-21	BXPBARMA	2,000	134.77	269,545	238.00	1,666	474,334	204,789	96,940	
14-Sep-21	IDLC	20,000	67.22	1,344,498	72.33	5,063	1,441,437	96,940	66,352	
15-Sep-21	IDLC	15,000	67.22	1,008,373	71.90	3,775	1,074,725	66,352	248,045	
16-Sep-21	IDLC	48,500	67.22	3,260,407	72.59	12,323	3,508,452	248,045	101,636	
19-Sep-21	IDLC	14,957	67.22	1,005,483	74.28	3,889	1,107,118	101,636	44,538	
20-Sep-21	IDLC	10,000	68.23	682,275	72.90	2,187	726,813	44,538	54,444	
21-Sep-21	IDLC	15,000	68.23	1,023,412	72.07	3,243	1,077,857	54,444	90,992	
14-Sep-21	LHBL	7,600	62.67	476,256	74.90	1,992	567,248	90,992	93,264	
15-Sep-21	LHBL	7,600	62.67	476,256	75.20	2,000	569,520	93,264	106,897	
16-Sep-21	LHBL	7,600	62.67	476,256	77.00	2,048	583,152	106,897	107,654	
19-Sep-21	LHBL	7,600	62.67	476,256	75.10	1,998	568,788	92,532	5,571,569	
20-Sep-21	LHBL	7,600	62.67	476,256	77.10	2,051	583,909	107,654	148,792	
26-Sep-21	LHBL	360,000	62.67	22,559,477	78.42	98,804	28,131,046	5,571,569	11,177	
27-Sep-21	LHBL	7,532	62.67	471,994	82.71	2,180	620,787	148,792	(185,727)	
16-Sep-21	LANKABFIN	267,500	43.78	11,710,240	43.90	41,100	11,701,679	(8,560)	14,594,843	
19-Sep-21	LANKABFIN	1,385	43.78	60,631	44.70	217	61,693	1,062		
20-Sep-21	LANKABFIN	66,115	43.78	2,894,290	44.10	10,205	2,905,467	11,177		
22-Sep-21	LANKABFIN	200,000	43.78	8,755,319	42.98	30,086	8,565,914	(189,405)		
Total Capital Gain:									14,594,843	

CASH DIVIDEND

Date	Description	Amount
12-Aug-21	IDLC BALANCED FUNSD DIVIDEND	769,229
22-Aug-21	CAPITEC CASH DIVIDEND+TRANSFER TO DIVIDENS ACCOUNT	1,500,000
29-Aug-21	GP CASH DIVIDEND	843,750
23-Sep-21	ICBAGRANI CASH DIVIDEND	140,000
Total Dividend Income:		3,252,979
Total Investment Income		17,847,821