


Peninsula AMCL BDBL Unit Fund One
Half Yearly Financial Statement (Un- Audited)
For the Period From (01st July 2017 To 31st December 2017)

Peninsula AMCL BDBL Unit Fund One
Asset Manager : Peninsula Asset Management Company Limited
Half Yearly Accounts (Un- Audited) 31st December 2017


Statement of Financial Position
as at December 31, 2017

	Notes	31-Dec-17 Amount in Taka	30-Jun-17 Amount in Taka
ASSETS			
Cash and cash equivalent	6	30,676,905	57,247,319
Accrued Income	7	-	-
Preliminary Expenses	8	3,308,653	3,630,594
Investment in marketable securities	9	183,775,705	170,758,906
Advances, Deposit & Prepayments	10	123,847	249,887
Total Assets		217,885,110	231,886,706
EQUITY & LIABILITIES			
Unit Capital Fund	11	196,093,900	196,078,900
Retained earnings/(losses)		10,379,001	24,651,173
Unit Premium/(Discount)	12	9,446,809	9,442,409
Total Equity		215,919,710	230,172,482
Liabilities		1,965,400	1,714,224
Accounts Payable	13	346,626	298,598
Dividend Payable		-	-
Liabilities for expenditures	14	1,618,774	1,415,626
Total equity & liabilities		217,885,110	231,886,706
NAV at Cost Value	15	11.01	11.74
Nav at Market Value	15	13.24	12.97

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


Trustee

Investment Corporation of Bangladesh


Firoz Kabir
CEO
Peninsula AMCL

Asset Manager

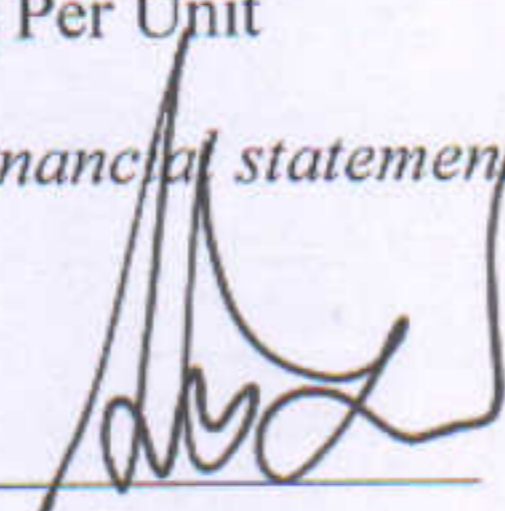
Peninsula Asset Management Company
Limited

Peninsula AMCL BDBL Unit Fund One
Asset Manager : Peninsula Asset Management Company Limited
Half Yearly Accounts (Un- Audited) 31st December 2017

Statement of Comprehensive Income
For the Period From (01st July 2017 To 31st December 2017)

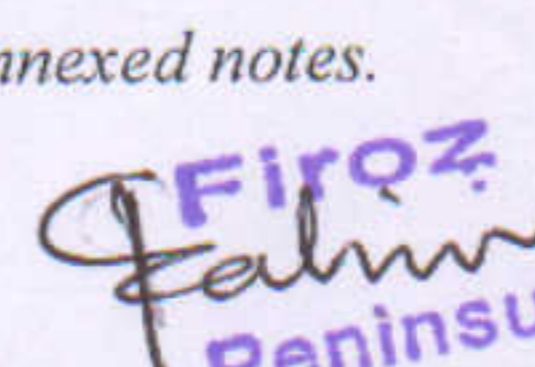
Particulars	Notes	31-Dec-17 Amount in Taka	30-Jun-17 Amount in Taka
Income			
Interest income	16	249,797	1,672,321
Investment income	17	12,627,920	24,564,785
Total Income		12,877,717	26,237,106
Expenditure			
Management Fee		2,687,703	3,896,044
Trustee Fee		128,170	170,134
Custodial Fee		110,885	98,643
Amortization of pre-operating expenses	8	321,942	638,634
Bank Charge & excise duty	18	39,075	128,371
Fund's annual fee		126,040	113,085
Audit fee		8,832	17,250
CBDL Expenses		28,683	74,984
Other Operating Expenses	19	169,091	187,814
Total Expenditure		3,620,421	5,324,960
Profit/(loss) before Provision and tax		9,257,296	20,912,146
Provision for diminution in value of investment		-	-
Profit/(loss) before tax		9,257,296	20,912,146
Provision for tax		-	-
Net profit/(loss) after tax		9,257,296	20,912,146
Profit brought forward		10,379,001	3,739,194
Profit Available for distribution		19,636,297	24,651,340
Earning Per Unit		0.472	1.066

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



 Trustee

Investment Corporation of Bangladesh


Firoz Kabir
 CEO
 Peninsula AMCL

 Asset Manager

Peninsula Asset Management Company Limited

Peninsula AMCL BDBL Unit Fund One
Asset Manager : Peninsula Asset Management Company Limited
Statement of Comprehensive Income
For the Period From (01st October 2017 To 31st December 2017)

Particulars	Notes	01-10-17 to	01-10-16 to
		31-12-17	31-12-16
		Amount in Taka	Amount in Taka
Income			
Interest income	16	141,770	1,085,887
Investment income	17	9,315,180	363,444
Total Income		9,456,950	1,449,331
Expenditure			
Management Fee		1,394,822	705,752
Trustee Fee		66,572	32,171
Custodial Fee		58,081	32,171
Amortization of pre-operating expenses	8	164,470	159,221
Bank Charge & excise duty	18	39,017	31,210
Fund's annual fee		64,390	-
Audit fee		4,512	4,301
CBDL Expenses		8,758	9,738
Other Operating Expenses	19	122,641	36,124
Total Expenditure		1,923,263	1,010,688
Profit/(loss) before Provision and tax		7,533,687	438,643
Provision for diminution in value of investment		-	-
Profit/(loss) before tax		7,533,687	438,643
Provision for tax		-	-
Net profit/(loss) after tax		7,533,687	438,643
Profit brought forward		10,379,001	
Profit Available for distribution		17,912,688	438,643
Earning Per Unit		0.384	0.042

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


Trustee
Investment Corporation of Bangladesh


Firoz Kabir
CEO
Peninsula AMCL
Asset Manager
Peninsula Asset Management Company Limited

Peninsula AMCL BDBL Unit Fund One
Statement of Comprehensive Income
For the year ended December 31, 2017

Particulars	Notes	31-Dec-17 Amount in Taka	31-Dec-16 Amount in Taka
Income			
Interest income	16	249,797	1,375,333
Investment income	17	12,627,920	2,461,145
Total Income		12,877,717	3,836,478
Expenditure			
Management Fee		2,687,703	1,340,643
Trustee Fee		128,170	60,799
Custodial Fee		110,885	60,799
Amortization of pre-operating expenses	8	321,942	318,442
Bank Charge & excise duty	18	39,075	31,210
Fund's annual fee		126,040	-
Audit fee		8,832	8,601
CBDL Expenses		28,683	13,833
Other Operating Expenses	19	169,091	128,342
Total Expenditure		3,620,421	1,962,669
Profit/(loss) before Provision and tax		9,257,296	1,873,809
Provision for diminution in value of investment		-	-
Profit/(loss) before tax		9,257,296	1,873,809
Provision for tax		-	-
Net profit/(loss) after tax		9,257,296	1,873,809
Profit brought forward		10,379,001	3,739,194
Profit Available for distribution		19,636,297	5,613,003
Earning Per Unit		0.472	0.096

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Trustee
Investment Corporation of Bangladesh

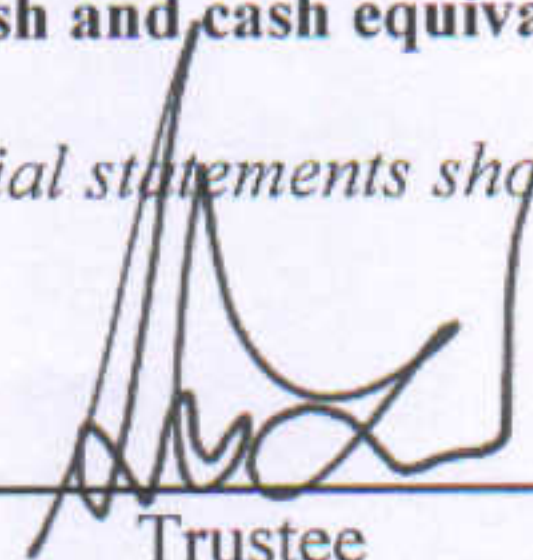

Firoz Kabir
CEO
Peninsula AMCL
Asset Manager
Peninsula Asset Management Company Limited

Peninsula AMCL BDBL Unit Fund One
Asset Manager : Peninsula Asset Management Company Limited
Half Yearly Accounts (Un- Audited) 31st December 2017

Cash flow Statement
For the Period From (01st July 2017 To 31st December 2017)

	31-Dec-17 Amount in Taka	30-Jun-17 Amount in Taka
A) Cash flows from operating activities		
Net profit/(loss) after tax	9,257,296	20,909,922
Items not involving movement of cash		
Depreciation	-	-
<i>Operating profit/(loss) before working capital</i>	9,257,296	20,909,922
Changes in working capital		
Decrease/(increase) in current assets		
Accrued Income	-	391,233
Preliminary Expenses	321,941	638,634
Advances, Deposit & Prepayments	126,040	(144,259)
	447,981	885,608
(Decrease)/increase in current assets		
Accounts Payable	(23,481,440)	(489,039)
Liabilities for expenditure	203,148	587,202
	(23,278,292)	98,163
	(22,830,311)	983,771
<i>Cash flow from operating activities</i>	(13,573,015)	21,893,693
B) Cash flows from investing activities		
Investment in marketable securities	(13,016,799)	(131,279,957)
<i>Net cash used in investing activities</i>	(13,016,799)	(131,279,957)
C) Cash flows from financing activities		
Long-term loan	-	-
Unit Premium/(Discount)	4,400	9,503,582
Unit Capital Fund	15,000	90,517,730
<i>Net cash flow from financing activities</i>	19,400	100,021,312
D) Net changes in cash and cash equivalent (A+B+C)	(26,570,414)	(9,364,953)
F) Opening cash and cash equivalent	57,247,319	66,612,271
F) Closing cash and cash equivalent (D+E)	30,676,905	57,247,318

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Trustee

Investment Corporation of Bangladesh



Asset Manager

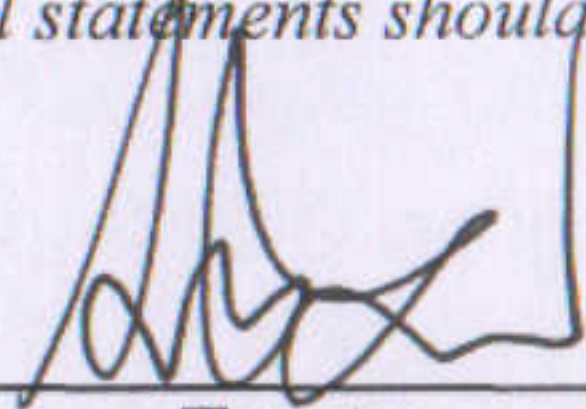
Peninsula Asset Management Company

Peninsula AMCL BDBL Unit Fund One
Asset Manager : Peninsula Asset Management Company Limited
Half Yearly Accounts (Un- Audited) 31st December 2017

Statement of Changes in Equity
For the Period From (01st July 2017 To 31st December 2017)

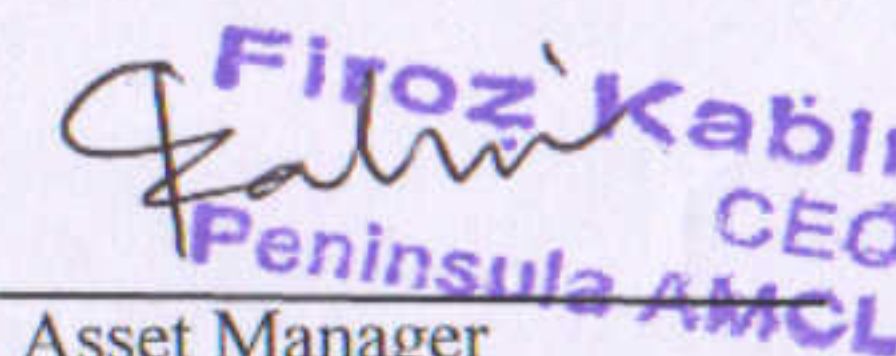
Particulars	Unit Capital Fund Taka	Unit Premium Taka	Retained Earnings Taka	Dividend Equalization Reserve Taka	Total equity Taka
Balance at July 1, 2016	105,499,997	-	3,739,026	-	109,239,023
Issued share capital	90,578,903		-	-	90,578,903
Unit Premium		9,442,409			9,442,409
Net profit/(loss) for the year	-		20,912,147	-	20,912,147
Balance at June 30, 2017	196,078,900	9,442,409	24,651,173	-	230,172,482
Balance at July 1, 2017	196,078,900	9,442,409	24,651,173	-	230,172,482
Issued unit capital	15,000	-	-	-	15,000
Unit Premium	-	4,400	-	-	4,400
Dividend Paid	-	-	(23,529,468)	-	(23,529,468)
Net profit/(loss) for the year	-		9,257,296	-	9,257,296
As at 31 December 2017	196,093,900	9,446,809	10,379,001	-	215,919,710

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



Trustee

Investment Corporation of Bangladesh



Firoz Kabir
CEO
Peninsula AMCL

Asset Manager

Peninsula Asset Management Company Limited

		<u>Amount in Taka</u> <u>31-Dec-17</u>	<u>Amount in Taka</u> <u>30-Jun-17</u>
6 Cash and cash equivalent			
Cash at Bank	<u>Account No.</u>		
South East Bank Limited	SND 13100000122	773,811	1,449,985
South East Bank Limited	SND 13100000166	13,844,630	47,406,626
South East Bank Limited	SND 13100000249	-	-
Investment in FDR		-	-
Cash with brokerage house			
BO Account Cash Balance		16,058,463	8,390,708
		30,676,905	57,247,319
7 Accrued Income			
Accrued Interest on bank account no 122 of SEBL		-	-
Accrued Interest on bank account no 166 of SEBL		-	-
Interest receivable from FDR		-	-
Dividend Receivable (GP)		-	-
Closing balance as at 31 December 2017		-	-
8 Preliminary Expenses			
Opening balance		3,630,594	4,269,228
Less: Amortization		321,942	638,634
Closing balance as at 31 December 2017		3,308,653	3,630,594
9 Investment in marketable securities			
Investment in listed securities - at cost		183,775,705	170,758,906
A schedule of detailed investment in listed marketable securities is given in Annexure - A			
10 Advances, Deposits & Prepayments			
Opening Balance		249,887	105,628
<i>Addition during the period</i>			
Advance Trustee Fee		-	-
TDS receivable on interest from A/C No. 122 of SEB		-	-
TDS receivable on interest from A/C No. 166 of SEB		-	-
Advance Fund Annual fee		-	249,887
<i>Adjustment during the period</i>			
Advance payment to ICB as trustee fee		-	32,948
TDS receivable on interest from A/C No. 122 of SEB		-	62,327
TDS receivable on interest from A/C No. 166 of SEB		-	10,353
Advance Fund Annual fee		126,040	-
Closing balance as at 31 December 2017		123,847	249,887
<i>Closing balance comprises as follows:</i>			
Advance trustee fee to ICB		-	-
TDS receivable on interest from A/C No. 122 of SEB		-	-
TDS receivable on interest from A/C No. 166 of SEB		-	-
Advance Fund Annual fee		123,847	249,887
		123,847	249,888
		<u>Amount in Taka</u>	<u>Amount in Taka</u>
		<u>31-Dec-17</u>	<u>30-Jun-17</u>
11 Unit Capital Fund			

The name of the fund is 'Peninsula AMCL BDBL Unit Fund One' and it is an open-end mutual fund with a perpetual life. The initial target size of the fund was Tk. 100,000,000 (Taka ten crore) only divided into 10,000,000 (one crore) units of Tk. 10 each.

As of 31 January 2017 the unit fund capital are comprised as follows:

Firoz Kabir
CEO
Peninsula AMCL

<u>Name of Investors</u>	<u>Unit Sales Price</u>	<u>Unit price</u>	<u>No. of Units</u>	<u>Amount in Taka</u>	<u>Amount in Taka</u>
Bangladesh Development Bank Ltd			10	2,000,000	20,000,000
Delta Brac Housing Finance			10	250,000	2,500,000
Sadharan Bima Corporation			10	5,000,000	50,000,000
Janata Capital And Investment Ltd			10	100,000	1,000,000
Faisal Spinning Mills Ltd			10	500,000	5,000,000
Green Delta Mutual Fund			10	100,000	1,000,000
AIBL 1st Islamic Mutual Fund			10	100,000	1,000,000
DBH 1st Mutual Fund			10	100,000	1,000,000
NCCBL Mutual Fund-I			10	100,000	1,000,000
LR Global Bangladesh Mutual Fund One			10	100,000	1,000,000
MBL 1st Mutual Fund			10	100,000	1,000,000
NLI Securities Ltd			10	100,000	1,000,000
Investment Corporation of Bangladesh			10	1,450,000	14,500,000
Investment Corporation of Bangladesh	9.89		10	556,117	5,561,170
Mr. Reaz Uddin Ahmed	10.66		10	1,000	10,000
Mr. Khan Nazrul Islam Hannan	10.66		10	1,000	10,000
ICB Unit Fund	11.05		10	9,049,773	90,497,730
Mr. Al Amin Ahmed	12.32		10	500	5,000
Mr. Al Amin Ahmed	13.24		10	1,000	10,000
Total				19,609,390	196,093,900

12 Unit Premium/(Discount)

<u>Name of Investors</u>	<u>Unit Sales Price</u>	<u>Unit price</u>	<u>No. of Units</u>	<u>Amount in Taka</u>	<u>Amount in Taka</u>
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 #	-
Mr. Al Amin Ahmed	13.24	10.00	1,000	3,240	-
				9,446,809	9,442,409

13 Accounts Payable

Opening Balance

Add:

Payable to Peninsula Asset Management Company Limited (note 13.1)
Payable to CDBL
Vat Payable

Less: Adjustment/Paid during the period

Closing Balance as at 30 June

Adjustment Details

Payable to Peninsula Asset Management Company Limited
Payable to CDBL
Vat Payable

Closing balance comprises as follows:

Payable to Peninsula Asset Management Company Limited
Payable to CDBL
Vat Payable

	298,598	783,569
	72,958	83,632
	-	-
	-	-
	72,958	83,632
	24,930	568,603
	346,626	298,598
	24,930	101,222
	-	-
	-	467,381
	24,930	568,603
	73,126	25,098
	273,500	273,500
	-	-
	346,626	298,598

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

Firoz Kabir
CEO
Peninsula AMCL

	<u>Amount in Taka</u> <u>31-Dec-17</u>	<u>Amount in Taka</u> <u>30-Jun-17</u>
14 Liabilities for expenditures		
Opening Balance	1,415,626	834,549
Add: Addition during the period		
Management fee payable to asset manager	2,687,703	3,896,043
Trustee fee payable	128,170	170,134
Custodial fee payable	110,885	98,643
Audit fee payable	8,832	17,250
Accrued CDBL monthly charge payable	-	-
Other operating expenses	-	-
Sub total	2,935,590	4,182,072
Less: Adjustment/Paid during the period	2,732,441	3,600,995
Closing balance as at 31 December 2017	1,618,775	1,415,626
<i>Adjustment Details</i>		
Management fee payable to asset manager	2,628,436	3,333,628
Trustee fee payable	-	203,431
Custodial fee payable	89,005	42,936
Audit fee payable	15,000	15,000
Accrued CDBL monthly charge payable	-	6,000
	2,732,441	3,600,995
<i>Closing balance comprises as follows:</i>		
Management fee payable to asset manager	1,366,388	1,307,121
Trustee fee payable	128,170	-
Custodial fee payable	110,885	89,005
Audit fee payable	13,332	19,500
Accrued CDBL monthly charge payable	-	-
	1,618,775	1,415,626
*** Dividend Payable		
Opening Balance	-	-
Add: Payable during the year	23,529,468	-
Less: Paid During the year	23,529,468	-
Closing Balance	-	-
	<u>Amount in Taka</u> <u>31-Dec-17</u>	<u>Amount in Taka</u> <u>30-Jun-17</u>
15 Net Asset Value (NAV) per unit		
Total Equity fund	196,093,900	196,078,900
Retained Earning	10,379,001	24,651,173
Unit Premium/(Discount)	9,446,809	9,442,409
Net worth/asset of the fund (A)	215,919,710	220,730,073
Number of outstanding units (B)	19,609,390	19,607,890
Net asset value per unit (A/B) at cost	11.01	11.26
Total Equity fund	196,093,900	196,078,900
Retained Earning	10,379,001	24,651,173
Unit Premium/(Discount)	9,446,809	9,442,409
Unrealized Gain/(loss) from Investment	43,691,511	24,067,396
Net worth/asset of the fund (C)	259,611,221	254,239,878
Number of outstanding units (D)	19,609,390	19,607,890
Net asset value per unit (C/D) at market price	13.24	12.97

Firoz Kabir
CEO
Peninsula AMCL

16 Interest Income

Interest from bank account no 122 of SEBL	33,902	231,369
Interest from FRD	-	1,141,449
Interest from bank account no 166 of SEBL	215,894	299,502
Total Interest from bank account	<u>249,797</u>	<u>1,672,321</u>
Accrued Interest on bank account no 122 of SEBL	-	-
Accrued Interest on bank account no 166 of SEBL	-	-
Accrued Interest on FDR with IDLC	-	-
Total Accrued interest on FDR	<u>-</u>	<u>-</u>
Total Interest Income	<u>249,797</u>	<u>1,672,321</u>

17 Investment income

Capital gain from investment in marketable securities	11,863,005	19,602,384
Dividend income from investment in marketable securities	764,915	4,962,400
	<u>12,627,920</u>	<u>24,564,785</u>

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

18 Bank Charges

Bank charges and excise duty	<u>39,075</u>	<u>102,901</u>
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<u>Amount in Taka</u>	<u>Amount in Taka</u>
<u>31-Dec-17</u>	<u>30-Jun-17</u>

19 Other Operating Expenses

BO account annual charge	450	850
Eligible Investee Registration	25,058	
Travel and conveyance	2,340	6,263
Advertising & Publication expenses	70,625	103,500
Trustee Meeting Expenses	50,000	65,000
Entertainment Expenses	2,275	6,696
Printing, stationery, postage and others	18,343	5,505
	<u>169,091</u>	<u>187,814</u>

Firoz Kabir
CEO
Peninsula AMCL

**Peninsula AMCL BDBL Unit Fund One
Portfilio as on 31st December, 2017**

Item Name	Unit	Cost price per Unit	Total Cost	Market Price/per Unit	Total Market PriceCost	Unrealised Gain/Loss
BRACBANK	481,329.00	49.83	23,986,954.84	108.40	52,176,063.60	28,189,108.76
GP	66,698.00	372.01	24,812,052.47	470.80	31,401,418.40	6,589,365.93
FEKDIL	478,403.00	28.32	13,550,354.37	19.50	9,328,858.50	(4,221,495.87)
ACI	54,374.00	376.65	20,479,956.24	459.80	25,001,165.20	4,521,208.96
ICB	24,999.00	199.93	4,997,947.92	160.00	3,999,840.00	(998,107.92)
BATBC	3,863.00	2,581.10	9,970,795.67	3,401.60	13,140,380.80	3,169,585.13
IDLC	316,670.00	75.29	23,842,289.62	85.30	27,011,951.00	3,169,661.38
Nurani	38,857.00	10.00	388,570.00	18.70	726,625.90	338,055.90
City Bank	523,780.00	47.76	25,028,137.60	53.20	27,865,096.00	2,847,131.95
IDLC Balanced Fund	500,000.00	10.00	5,000,000.00	11.34	5,670,000.00	670,000.00
BBS Cables	2,420.00	8.70	21,043.48	105.70	255,794.00	234,750.52
ICB Agrani Bank Mutual Fund	250,000.00	10.00	2,500,000.00	10.89	2,722,500.00	222,500.00
DHAKABANK	400,000.00	25.02	10,009,912.50	22.00	8,800,000.00	(1,209,912.50)
SQUARE PHARMA	60,455.00	298.99	18,075,690.29	301.80	18,245,319.00	169,628.71
Total:			182,663,705.00		226,345,012.40	43,691,480.95

Cash Balance in BO A/c : 16,058,463.07

Note : Applied for 55,600 Units of Ifad Auto Right Share @ Tk. 20 = 55,600*20= Tk. 11,12,000/-

Firoz Kabir
CEO
Peninsula AMCL