

**INDEPENDENT AUDITORS' REPORT
AND AUDITED FINANCIAL STATEMENTS**

OF

Peninsula Sadharan Bima Corporation Unit Fund One

AS AT AND FOR THE YEAR ENDED 30 JUNE 2023

Independent Auditors' Report
To the Trustee of Peninsula Sadharan Bima Corporation Unit Fund One

Report on the Audit of the Financial Statements**Opinion**

We have audited the accompanying financial statements of **Peninsula Sadharan Bima Corporation Unit Fund One** (here-in-after referred to as "the Fund"), which comprise the Statement of Financial Position as at June 30, 2023 Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the period then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the Financial position of the Fund as at June 30, 2023 and of its financial performance and its cash flows for the period then ended in accordance with International Financial Reporting Standards (IFRS), where practicable and comply with the Securities and Exchange Commission (Mutual Fund) Rules 2001.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Fund in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matters

1. As per para 2 of the 5th schedule of the Securities and Exchange Commission (Mutual Fund) Rules, 2001, investment in a single company cannot exceed 10% of the total assets of the scheme. However, investment in IFIC bank limited and Grameenphone (Annexure A) amounts exceed to BDT 269,922 and BDT 10,476,685 which are 10.07% and 12.88% of the total assets of the scheme, respectively.

2. As per para 5 of the 5th schedule of the Securities and Exchange Commission (Mutual Fund) Rules, 2001, investment of any single industry share, Debenture and other securities share cannot exceed 25% of the total assets of the scheme. However

investment in Pharmaceutical sector (Annexure A) amounts exceed to BDT 6,140,053 which is 26.69% of the total assets of the scheme.

Our opinion is not qualified in respect to those matters.

Other Information

Management is responsible for the other information. The other information comprises all the information in the annual report other than the financial statements and our auditor's report thereon. The management of the Fund are responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed; we conclude that there is a material misstatement of this other information, we are required to communicate the matter to those charged with governance.

Other Matter

The financial statements of the Fund as at and for the year ended 30 June 2022 were audited by Malek Siddique Wali & Co Chartered Accountants who expressed an audit opinion on those statements on 08 August, 2022.

Responsibilities of Management and Those Charged with Governance for the Financial Statements and Internal Controls

Asset Manager is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRS), where practicable and the Securities and Exchange Commission (Mutual Fund) Rules 2001 and for such internal control as asset manager determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, asset manager is responsible for assessing the Fund's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless asset manager either intends to liquidate the Fund or to cease operations, or has no realistic alternative but to do so.



Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with International Standards on Auditing (ISAs), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls of the Fund.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other legal and regulatory requirements

We also report the following:

- a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification there of;
- b) In our opinion, proper books of account as required by law have been kept by the Fund so far as it appeared from our examination of those books; and
- c) The statement of financial position and the statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.

Place: Dhaka
Dated: 24-07-2023



Hasan Mahmood, FCA
Partner
Enrolment Number: 564

M. J. Abedin & CO.
Chartered Accountants
Firm Registration Number: N/A
DVC: 2307240564AS264723

Peninsula Sadharan Bima Corporation Unit Fund One
Statement of Financial Position
As at June 30, 2023

Particulars	Notes	30/Jun/23 Taka	30/Jun/22 Taka
ASSETS			
Non-current Assets			
Preliminary Expenses	5.00	1,342,536	2,448,688
		<u>1,342,536</u>	<u>2,448,688</u>
Current Assets			
Cash and cash equivalent	6.00	46,828,905	38,144,734
Accounts Receivable	7.00	2,524,539	566,126
Investment in marketable securities (Market Price)	8.00	311,847,459	374,151,508
Advances, Deposit & Prepayments	9.00	701,010	345,098
		<u>361,901,912</u>	<u>413,207,465</u>
Total Assets		<u><u>363,244,448</u></u>	<u><u>415,656,153</u></u>
EQUITY & LIABILITIES			
Unit Capital Fund	10.00	365,550,000	375,550,000
Fair Value Reserve (Unrealized Gain)		-	-
Unit Premium	11.00	300,000	-
Retained earnings/(losses)		(4,934,355)	37,543,125
Total Equity		<u><u>360,915,645</u></u>	<u><u>413,093,125</u></u>
Liabilities			
Accounts Payable	12.00	1,000	1,000
Fees and Charge payable	13.00	2,327,803	2,562,028
		<u>2,328,803</u>	<u>2,563,028</u>
Total equity & liabilities		<u><u>363,244,448</u></u>	<u><u>415,656,153</u></u>
Nav at Market Value	15.00	9.87	11.00
NAV at Cost Value	15.00	10.74	11.20

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

Location: Dhaka
Dated: 24-07-2023

M. J. ABEDIN & CO
Chartered Accountants
DVC No: 2307240564AS264723

Peninsula Sadharan Bima Corporation Unit Fund One
Statement of Comprehensive Income
For the year ended June 30, 2023

Particulars	Notes	01.07.2022 - 30.06.2023 Taka	01.07.2021- 30.06.2022 Taka
Income			
Capital Gain/ (Loss)	16	9,483,979	33,417,877
Dividend Income	16.1	10,537,553	14,911,139
Interest income	17	1,893,527	1,710,359
Total Income (A)		21,915,060	50,039,375
Expenditure			
Management Fee		7,093,077	8,006,160
Trustee Fee		559,308	650,616
Custodian Fee		169,376	397,127
Amortization of pre-operating expenses		1,106,152	1,106,152
Bank Charge, excise duty & AIT	18	162,908	70,980
Fund's annual fee (BSEC)		372,872	433,744
Audit fee		46,000	34,500
CBDL Expenses		4,253	161,175
Other Operating Expenses	19	185,660	194,622
Total Expenditure (B)		9,699,606	11,055,076
Profit/(loss) before Provision and tax (A-B)		12,215,454	38,984,298
Provision for diminution in value of investment	14	(24,648,934)	(7,454,480)
Profit/(loss) before tax		(12,433,480)	31,529,818
Provision for tax		-	-
Net profit/(loss) after tax		(12,433,480)	31,529,818
Earning Per Unit	20	(0.34)	0.84

Chairman, Trustee

Investment Corporation
of Bangladesh

Member, Trustee

Investment
Corporation of
Bangladesh

Asset Manager

Peninsula Asset
Management
Company Limited

Location: Dhaka
Dated: 24-07-2023

M. J. ABEDIN & CO
Chartered Accountants
DVC No: 2307240564AS264723

Peninsula Sadharan Bima Corporation Unit Fund One

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

(Amount in Taka)

Particulars	Unit Capital Fund	Unit Premium	Retained Earnings	Fair Value Reserve (Unrealized Gain)	Total equity
	Taka	Taka	Taka	Taka	Taka
Balance as at 01 July 2022	375,550,000	-	37,543,125	-	413,093,125
Issued/(Surrender) Unit Capital	(10,000,000)	-	-	-	(10,000,000)
Unit Premium	-	300,000	-	-	300,000
Fair Value Reserve (Unrealized Gain)	-	-	-	-	-
Dividend Payable	-	-	(30,044,000)	-	(30,044,000)
Net profit/(loss) for the Period	-	-	(12,433,480)	-	(12,433,480)
Balance as at June 30, 2023	365,550,000	300,000	(4,934,355)	-	360,915,645

Balance as at 01 July 2021	375,550,000	-	51,079,307	10,624,668	437,253,975
Issued/(Surrender) Unit Capital	-	-	-	-	-
Unit Premium	-	-	-	-	-
Dividend Payable	-	-	(45,066,000)	-	(45,066,000)
Fair Value Reserve (Unrealized Gain)	-	-	-	(10,624,668)	(10,624,668)
Net profit/(loss) for the Period	-	-	31,529,818	-	31,529,818
Balance as at 30 June 2022	375,550,000	-	37,543,125	-	413,093,125

Chairman, Trustee
Investment Corporation of Bangladesh

Member, Trustee
Investment Corporation of Bangladesh


Asset Manager

Peninsula Asset Management Company Limited

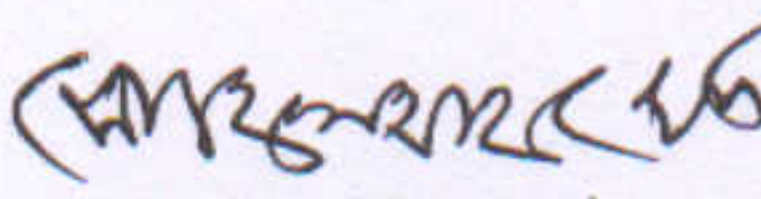


Peninsula Sadharan Bima Corporation Unit Fund One
Statement of Cash Flows
For the year ended June 30, 2023

	For the year ended on June 30, 2023	For the year ended on June 30, 2022
Particulars	Taka	Taka
A. Cash flows from/(used in) operating activities		
Interest income realized in cash	1,750,348	1,499,010
Dividend income	8,722,318	14,567,879
Investment income realized in cash	9,483,979	33,417,877
Other Income	-	-
Payment made for expenses	(9,183,590)	(9,692,456)
Net cash used in operating activities	10,773,055	39,792,310
B. Cash Flows from investing activities		
Investment in marketable securities	37,655,116	18,229,594
Net cash flow from investing activities	37,655,116	18,229,594
C. Cash flows from financing activities		
Unit Capital Fund	(10,000,000)	-
Unit Premium/(Discount)	300,000	-
Dividend paid for the period	(30,044,000)	(45,066,000)
Net cash flow from financing activities	(39,744,000)	(45,066,000)
D. Net cash flows (A+B+C)	8,684,170	12,955,904
E. Cash and cash equivalents at the beginning of the year	38,144,734	25,188,830
F. Cash & cash equivalents at the end of the year	46,828,905	38,144,734
Net Operating Cash flow per unit for the year	(0.38)	1.06


Chairman (Trustee)

Investment Corporation of Bangladesh


Member (Trustee)

Investment Corporation of
Bangladesh


Asst Manager

Peninsula Asset Management
Company Limited

Signed in terms of our report of even date annexed

Location: Dhaka
Dated: 24-07-2023


5.00 Preliminary Expenses

Opening balance
Less: Amortization

30-Jun-23 Taka	30-Jun-22 Taka
2,448,688	3,554,840
(1,106,152)	(1,106,152)
<u>1,342,536</u>	<u>2,448,688</u>

6.00 Cash and cash equivalent

Cash at Bank:

South East Bank Limited
South East Bank Limited
South East Bank Limited
City Bank Limited

Account No.

220
263
068
001

FDR

IDLC
IDLC
IDLC

Receipt No.

Cash with brokerage house:

BO Account Cash Balance

2,536,033	2,949,470
23,034,692	2,936,866
8,342	23,088
243,937	237,735
7,000,000	9,200,000
7,000,000	9,200,000
7,000,000	9,200,000
5,899	4,397,575
<u>46,828,905</u>	<u>38,144,734</u>

7.00 Accounts Receivable

Opening balance
Add: Addition during the Period

Less: Adjust during the period

Closing balance

Accrued Interest on FDR IDLC

Dividend receivable (Note:7.01)

Closing balance

566,126	11,518
4,406,548	2,030,371
<u>4,972,674</u>	<u>2,041,889</u>
(2,448,135)	(1,475,763)
<u>2,524,539</u>	<u>566,126</u>
354,526	211,348
2,170,013	354,778
<u>2,524,539</u>	<u>566,126</u>

7.01 Dividend Receivable:

MARICO Dividend
Advent Pharma
VFS Thread
GP Dividend
MARICO Dividend
IFIC Bank Dividend
Union Bank Dividend

-	343,260
1,667	1,667
9,851	9,851
1,417,775	-
291,771	-
440,449	-
8,500	-
<u>2,170,013</u>	<u>354,778</u>

8.00 Investment in marketable securities

Investment in listed securities

<u>311,847,459</u>	<u>374,151,508</u>
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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 June 30, 2023 Cost value of total portfolio was Tk. 343,950,872 and Unrealized gain/(loss) on aggregate portfolio basis is Tk.(32,103,414) and has been included in the statement of comprehensive income. Reserve 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

9.00 Advances, Deposits & Prepayments

	345,098	493,605
Opening Balance		
Addition during the period:		
Advance Trustee Fee	829,501	660,121
Advance Fund Annual fee (BSEC)	458,590	275,731
Adjustment during the period:		
Advance payment to ICB as trustee fee	559,308	650,616
Advance Fund Annual fee (BSEC)	372,872	433,744
Closing Balance	701,010	345,098
Closing balance comprises as follows:		
Advance trustee fee to ICB	294,719	24,525
Advance Fund Annual fee (BSEC)	406,291	320,572
	701,010	345,098

10.00 Unit Capital Fund

Opening balance	375,550,000	375,550,000
Add: Addition during the period	-	-
	375,550,000	375,550,000
Less: Surrender during the period	(10,000,000)	-
	365,550,000	375,550,000

As of June 30, 2023 the unit fund capital are comprised as follows:

Name of Investors	Unit Sales Price	Unit price	No. of Units	Amount in Taka
Sadharan Bima Corporation	10	10	2,000,000	20,000,000
NLI Securities Limited	10	10	250,000	2,500,000
Dr. Mohammad Jahangir Hossain	10	10	100,000	1,000,000
Janata Capital And Investment Ltd	10	10	200,000	2,000,000
Faisal Spinning Mills Ltd	10	10	500,000	5,000,000
Delta Brac Housing Finance Corporation	10	10	4,000,000	40,000,000
Kazi Grand Parents Limited	10	10	5,000,000	50,000,000
Kazi Firms Limited	10	10	5,000,000	50,000,000
Vanguard AML Rupali Bank Balanced	10	10	-	-
Al Amin Ahmed	10	10	3,000	30,000
SEBL	10	10	2,000,000	20,000,000
NLI	10	10	3,000,000	30,000,000
NRBC Bank	10	10	2,000,000	20,000,000
Sadharan Bima Corporation	10	10	5,000,000	50,000,000
ICB Unit Fund	10	10	7,500,000	75,000,000
Mr. Reaz Uddin Ahmed	10	10	1,000	10,000
Mr. Khan Nazrul Islam Hannan	10	10	1,000	10,000
Total			36,555,000	365,550,000



11.00 Unit Premium

Opening Balance
Add: Addition Unit Premium reserve during the period

Less: Surrender

-	-
300,000	-
300,000	-
-	-
300,000	-

12.00 Accounts Payable

Opening Balance
Add: Dividend Payable
Payable to Asset Manager

Less: Adjustment/Paid during the period
Closing Balance

1,000	-
30,044,000	45,066,000
-	1,000
30,045,000	45,067,000
(30,044,000)	(45,066,000)
1,000	1,000

The amount payable to asset manager for opening bank account charge on behalf of fund.

13.00 Fees and Charge payable

Opening Balance
Add: Addition during the period
Management fee payable to asset manager
Custodian fee payable
Audit fee payable

Less: Adjustment/Paid during the period (Note:13.1)
Closing balance

2,562,028	2,455,068
7,093,077	8,006,160
169,376	397,127
46,000	34,500
7,308,453	8,437,787
(7,542,678)	(8,330,826)
2,327,803	2,562,028

13.1 Adjustment during the period

Management fee Paid to asset manager
Audit fee
Custodian fees

7,306,245	8,046,011
27,000	20,000
209,433	264,815
7,542,678	8,330,826

13.2 Closing balance:

Management fee payable to asset manager
Audit fee payable
CDBL Annual fee payable
Provision for TDS on Bond Interest
Custodial fee payable

1,721,118	1,934,286
63,250	44,250
20,000	20,000
895	895
522,540	562,597
2,327,803	2,562,028

14.00 Provision for Investment

Opening Balance
Add: Addition during the period

Less: Adjustment during the period

7,454,480	-
24,648,934	7,454,480
32,103,414	7,454,480
-	-
32,103,414	7,454,480

15.00 Net Asset Value (NAV) per unit

At Market value

Total Equity fund	
Retained Earning	
Unrealised 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	

365,550,000	375,550,000
(4,934,355)	37,561,379
	-
360,615,645	413,111,379
36,555,000	37,555,000
9.87	11.00

At cost value

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

360,627,143	413,111,379
32,103,414	7,454,480
392,730,557	420,565,858
36,555,000	37,555,000
10.74	11.20

16.00 Investment income

Capital gain from investment in marketable securities	
Dividend income from investment in marketable securities (Note:16.01)	

9,483,979	33,417,877
10,537,553	14,911,139
20,021,532	48,329,016

16.1 Dividend income

Less: TDS Deducted from Dividend

TDS deducted on Marico	
TDS deduction BSCCL	
TDS deduction BATBC	
TDS deduction SQPHARMA	
TDS deduction IFAD AUTOS	
TDS deduction ACI	
TDS deduction BXPHERMA	
TDS deduction PTL	
TDS deduction SAIF POWER	
TDS Deduction from BATBC	
TDS Robi Dividend	
TDS GP Final Dividend	

11,403,892	14,911,139
57,210	-
91,352	-
108,213	-
55,938	-
23,344	-
88,913	-
123,680	-
6,600	-
31,800	-
108,213	-
9,450	-
161,626	-
866,338	-
10,537,553	14,911,139

Dividend income from investment in marketable securities

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

17.00 Interest Income

Interest from bank account no 220 of SEBL	
Interest from bank account no 263 of SEBL	
Interest from bank account no '001 of City	
Interest from bank account no 068 of SEBL	
Interest from FDR	
Total Interest Income	

206,340	38,511
1,062,213	1,407,753
7,272	7,084
26,024	45,662
591,679	211,348
1,893,527	1,710,359

18.00 Bank Charge, excise duty & AIT

Bank charges and excise duty
AIT Deducted on interest

94,664	70,980
68,244	-
162,908	70,980

19.00 Other Operating Expenses

CDBL Connectivity Charge
IPO Bidding Charge
BO Account Renewal Fee
Newspaper Publication expenses

31,960	31,930
22,000	26,000
-	3,600
131,700	133,092
185,660	194,622

20.00 Earning Per Unit

Net Profit for the period (A)
Number of units (B)
Earning Per Unit (A/B)

(12,421,982)	31,529,819
36,555,000	37,555,000
(0.34)	0.84

21.00 Net Operating Cash flow per Unit

Net Operating cash flow for the year (A)
Outstanding number of units (B)
Net Operating Cash flow per unit (A÷B)

(13,875,877)	39,792,310
36,555,000	37,555,000
(0.38)	1.06

22.00 Reconciliation between net profit to operating cash flow

Net Profit before wrote back of provision/ (provision)
Amortization charged
Operating cash flow before changes in working capital

(12,433,480)	38,984,298
1,106,152	1,106,152
(11,327,328)	40,090,450

Changes in Working capital:

Decrease/ (Increase) of Advance and Prepayments
Decrease/ (Increase) of accrud income
(Decrease)/ Increase of Other liabilities
(Decrease)/ Increase of Liabilities for expenditures

(355,912)	148,508
(1,958,413)	(554,608)
0	1,000
(234,224)	106,960
(2,548,549)	(298,140)

Net operating cash flows

(13,875,877)	39,792,310
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23.00 Event After reporting period

The Board of Trustee of the Fund at its 767th Meeting of the Board held on July 20, 2023 at 12.00 P.M, has approved No Dividend to the Unit holders of the Fund.

Peninsula Sadharan Bima Corporation Unit Fund One
Peninsula Sadharan Bima Corporation Unit Fund One

Investment in Share Market
As on June 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	UNIONBANK	21,000	9.52	200,000	8.90	186,900	(13,100)	0.06%	22.52%
	IFIC	2,124,517	17.22	36,594,366	11.20	23,794,590	(12,799,776)	10.07%	
	MERCANBANK	623,322	14.80	9,226,311	13.30	8,290,183	(936,128)	2.54%	
	BRACBANK	981,533	36.46	35,789,735	35.80	35,138,882	(650,854)	9.85%	
TELECOMMUNICATION	BSCCL	132,394	147.48	19,525,047	218.90	28,981,047	9,456,000	5.38%	19.45%
	GP	113,422	412.63	46,801,130	286.60	32,506,745	(14,294,385)	12.88%	
	ROBI	90,000	48.19	4,337,449	30.00	2,700,000	(1,637,449)	1.19%	
	IFAD AUTOS	326,812	107.23	35,045,591	44.10	14,412,409	(20,633,182)	9.65%	
ENGINEERING	SAIFPOWER	212,000.00	43.53	9,227,606	29.70	6,296,400	(2,931,206)	2.54%	12.19%
	MKFOOTWARE	9,031.00	10.00	90,310	11.00	99,341	9,031	0.02%	0.02%
Tannery Industries	ICICL	7,622.00	10.00	76,220	35.40	269,819	193,599	0.02%	0.02%
TEXTILE	PTL	44,000.00	104.32	4,590,162	77.00	3,388,000	(1,202,162)	1.26%	1.26%
MUTUAL FUND	EDGE Bangladesh Mutual Fund	535,421	9.77	5,230,630	11.24	6,018,132	787,502	1.44%	5.57%
	Capitec Popular Life Unit Fund	1,500,000	10.00	15,000,000	10.95	16,425,000	1,425,000	4.13%	
	BXPHARMA	235,581	133.67	31,490,145	146.20	34,441,942	2,951,797	8.67%	
	ACI	124,477	288.17	35,870,426	260.20	32,388,915	(3,481,510)	9.88%	
PHARMACEUTICAL	SOPHARMA	27,969	243.44	6,808,821	209.80	5,867,896	(940,924)	1.87%	25.38%
	MARICO	7,628	2,363.89	18,031,774	2,421.50	18,471,202	439,428	4.96%	
	BATBC	72,142	350.21	25,265,150	518.70	37,420,055	12,154,905	6.96%	
FOOD & ALLIED									6.96%
TOTAL:				339,200,872		307,097,459	(32,103,414)		

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

ASIATECH LAB 95,000 Share @ Tk.50/-	4,750,000	1.31%
Total	4,750,000	

Total Investment at Market:

311,847,459



Peninsula Sadharan Bima Corporation Unit Fund One

Calculation of Realized Gain/Loss and Dividend Income

As on June 30, 2023

Investment Income											
Date	Description	Quantity	Buy rate	Buy Value	Sell rate	Sell commission	Sell Value	Realised gain/loss	Sub Total		
4-Jul-22	MEGHNAINS	7,312	10	73,120	57	1,248	414,805	341,685	341,685		
5-Jul-22	BDPAINITS	25,231	10	252,310	42	3,187	1,059,038	806,728	806,728		
10-Aug-22	ACHIASEA	25,811	10	258,110	48	3,707	1,231,943	973,833	973,833		
6-Sep-22	BSCCL	2,000	147	294,954	235	1,411	468,989	174,035	174,035		
14-Sep-22	BSCCL	6,000	147	884,861	232	4,182	1,389,918	505,057	505,057		
15-Sep-22	BSCCL	1,500	147	221,215	235	1,055	350,695	129,480	129,480		
19-Sep-22	BSCCL	10,000	147	1,474,768	236	7,068	2,348,932	874,164	874,164		
26-Sep-22	BSCCL	1,000	147	147,477	230	690	229,410	81,933	81,933		
28-Sep-22	BSCCL	1,000	147	147,477	229	686	227,815	80,338	80,338		
29-Sep-22	BSCCL	1,000	147	147,477	226	697	225,403	77,926	77,926		
11-Oct-22	BSCCL	38,536	147	5,683,167	219	25,375	8,417,384	2,734,217	2,734,217		
16-Oct-22	BSCCL	5,000	147	737,384	219	3,305	1,092,895	355,511	355,511		
9-Sep-22	BXPBARMA	1,500	133	199,558	187	842	279,659	80,100	80,100		
11-Sep-22	BXPBARMA	2,000	133	266,078	192	1,156	382,844	116,766	116,766		
20-Sep-22	BXPBARMA	10,000	133	1,330,388	192	5,759	1,913,991	583,603	583,603		
20-Sep-22	ACI	14,000	303	4,236,069	285	11,962	3,975,288	(260,781)	(260,781)		
28-Sep-22	ACI	7,000	303	2,118,034	274	5,763	1,912,237	(205,798)	(205,798)		
29-Sep-22	ACI	3,200	303	968,244	274	2,643	875,498	(92,746)	(92,746)		
24-Nov-22	CLICL	7,006	10	70,060	66	1,377	457,516	387,456	387,456		
2-Feb-23	VAMLGf	1,000,000	10	10,000,000	13	-	12,660,000	2,660,000	2,660,000		
28-May-23	GIB	1,503,067	10	15,030,670	9	40,919	13,571,447	(1,459,224)	(1,459,224)		
11-Jun-23	TILL	6,182	10	61,820	79	1,469	488,146	426,326	426,326		
15-Jun-23	AL-Modina	4,804	10	48,040	34	486	161,409	113,369	113,369		
Total Investment income:									9,483,979		



DIVIDEND INCOME STATEMENT

Description	Amount
Capitec Popular Life Unit Fund	2,250,000
Union Bank Cash Dividend	10,000
GP INTRIEM DIVIDEND (1ST)	1,417,775
Marico Dividend	152,560
Marico Dividend	171,630
SAIFPOWER DIVIDEND RECEIVED	180,200
BSCCL	517,661
ACI	503,964
BXPHERMA	700,853
BATBC	613,207
PTL	37,400
IFAD AUTOS	132,303
SQURPHARMA	223,752
EDGE BANGLADESH	187,397
SQURPHARMA 5% AIT refund	13,985
GP Final DIVIDEND	915,883
BATBC Final Dividend	613,207
ROBI Dividend	53,550
BRAC Bank Cash Dividend	582,072
MARICO Cash Dividend	291,771
IFIC Bank Cash Dividend	440,449
Mercantile Bank Cash Dividend	519,435
Union Bank Cash Dividend	8,500
Total Dividend Income:	10,537,553

Total Investment Income: 20,021,532

