



মালেক সিদ্দিকী ওয়ালী, চার্টার্ড একাউন্টেন্টস

৯-জি, মতিঝিল বানিজ্যিক এলাকা, ঢাকা-১০০০

Malek Siddiqui Wali

CHARTERED ACCOUNTANTS

Partners: Md. Waliullah, FCA
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AUDITORS' REPORT to the shareholders of Peninsula AMCL BDBL Unit Fund One

We have audited the accompanying Statement of Financial Position of **Peninsula AMCL BDBL Unit Fund One** as at 30th June 2016 and the related Statement of Comprehensive Income, Statement of Change in Equity, Statement of Cash Flow and Notes for the period then ended, and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements:

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with Generally Accepted Accounting Principles (GAAP), Bangladesh Accounting Standard (BAS)/Bangladesh Financial Reporting Standards (BFRS), and other applicable laws and regulation and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, where due to fraud or error.

Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing (BSA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance where the financial statements are free from material misstatement

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments the auditor consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluation the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion:

In our opinion the financial statements prepared in accordance with Generally Accepted Accounting Principles(GAAP), Bangladesh Accounting Standard/Bangladesh Financial Reporting Standards (BFRS), give a true and fair view of the state of the company's affairs as of 30th June 2016 and of the results of its operations and its cash flows for the period then ended and comply with the , requirements of Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala(Rules) 2001, Trust Deed and other applicable laws and regulations.

We also report that:

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- In our opinion, proper books of accounts as required by law have been kept by the company so far as it appeared from our examination of those books;
- The Company's Statement of Financial Position and Statement of Comprehensive Income dealt with by the report are in agreement with the books of accounts;
- The expenditures incurred and payments made were for the purpose of the company's business.
- The Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala(Rules) 2001 requires the mutual fund to invest 60% of its total asset in capital market, but the fund has only able to invest by 37.42% of its total asset



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Emphasis of Matter

We draw the attention to note no. 9 of financial statements, which describes the deviation from the requirements of IAS 32, BAS 32 and IAS 39, BAS 39 for not recognizing the Investment in Marketable securities at market value at reporting date due to volatile stock market scenario in Bangladesh and conservative policy of fund management. Our opinion is not qualified in this matter. As per সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১ there is no fixed policy for valuation of Investment in Marketable Securities.

Dated: Dhaka
28 July 2016

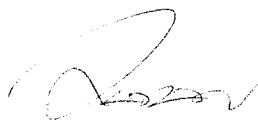

Malek Siddiqui Wali
Chartered Accountants

Peninsula AMCL BDBL Unit Fund One
Statement of Financial Position
As at June 30, 2016

Item	Notes	As at June 30, 2016 Taka
ASSETS		
Non Current Asset		
Preliminary Expenses	8	4,269,228
Investment in marketable securities	9	39,478,949
		<u>43,748,177</u>
Current Asset		
Accrued Income	7	391,233
Advances, Deposit & Prepayments	10	105,628
Cash and cash equivalent	6	66,144,890
		<u>66,641,751</u>
		<u>110,389,928</u>
Total Assets		
EQUITY & LIABILITIES		
Equity		
Unit Capital Fund	11	105,561,170
Retained earnings/(loss)		3,739,026
Unit Premium		(61,173)
Total Equity		<u>109,239,023</u>
Current Liabilities		
Sundry Payable	12	316,356
Liabilities for expenditures	13	834,549
		<u>1,150,905</u>
		<u>110,389,928</u>
Total equity & liabilities		
Net Asset Value (NAV) per unit:		
At Cost Value	14	10.35
At Market Value	14	10.71

The annexed notes 1 to 16 form an integral part of these financial statements.

The financial statements were approved by the Board of trustee on 28 July 2016 and were signed on its behalf by:



Trustee

Investment Corporation of Bangladesh



Asset Manager
Peninsula AMCL

Signed in terms of our report of even date annexed

Dated: Dhaka
28 July 2016



Malek Siddiqui Wali
Chartered Accountants

Peninsula AMCL BDBL Unit Fund One
Statement of Comprehensive Income
For the period from 21 March 2016 to 30 June 2016

Item	Notes	For the period ended June 30, 2016 Taka
Income		
Interest income	15	1,798,108
Investment income	16	3,031,981
Total Income		4,830,089
Expenditure		
Management Fee		744,705
Trustee Fee		33,297
Custodian Fee		33,297
Bank Charge		1,843
Trustee Meeting Expense		25,000
Other Operating Expenses		17,688
Amortization of pre-operating expenses	8	201,213
Audit fee		17,250
CBDL Expenses		16,770
Total Expenditure		1,091,063
Profit/(loss) before Provision and tax		3,739,026
Provision for diminution in value of investment		-
Profit/(loss) before tax		3,739,026
Provision for tax		-
Net profit/(loss) after tax		3,739,026
Earning Per Unit		0.354

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Investment Corporation of Bangladesh


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Peninsula AMCL

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Dated: Dhaka
28 July 2016


Malek Siddiqui Wali
Chartered Accountants

Peninsula AMCL BDBL Unit Fund One
Statement of Changes in Equity
For the period from 21 March 2016 to 30 June 2016

	Unit Capital Fund	Retained Earnings	Dividend Equalization Reserve	Total
	Taka	Taka	Taka	Taka
Balance at March 21, 2016	-	-	-	-
Issued unit capital	105,499,997	-	-	105,499,997
Net profit/(loss) for the year	-	3,739,026	-	3,739,026
As at 30 June 2016	105,499,997	3,739,026	-	109,239,023

The annexed notes 1 to 16 form an integral part of these financial statements.

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Malek Siddiqui Wali
Chartered Accountants

Peninsula AMCL BDBL Unit Fund One
Statement of Cash Flows
For the period from 21 March 2016 to 30 June 2016

	For the period ended June 30, 2016
	Taka
Cash flows from operating activities	
Net profit/(loss) after tax	3,739,026
Adjustment for non cash items:	
Depreciation	-
Adjusted Net income before Changes in Working Capital	3,739,026
Changes in working capital	
Decrease/(increase) in current assets	
Accrued Income	(391,233)
Advances, Deposit & Prepayments	(105,628)
	3,242,165
(Decrease)/increase in liabilities	
Sundry Payable	316,356
Liabilities for expenditure	834,549
Cash flow from operating activities	4,393,070
Cash flows from investing activities	
Preliminary Expenses	(4,269,228)
Investment in marketable securities	(39,478,949)
Net cash used in investing activities	(43,748,177)
Cash flows from financing activities	
Unit Capital Fund	105,499,997
Net cash flow from financing activities	105,499,997
Net changes in cash and cash equivalent	66,144,890
Opening cash and cash equivalent	-
Closing cash and cash equivalent	66,144,890
Net Operating Cash Flow Per Unit	0.416

The annexed notes 1 to 16 form an integral part of these financial statements.

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Trustee


Investment Corporation of Bangladesh



Asset Manager
Peninsula AMCL

Signed in terms of our report of even date annexed

Dated: Dhaka
28 July 2016


Malek Siddiqui Wali
Chartered Accountants

Peninsula AMCL BDBL Unit Fund One
Notes to the financial statements
For the period from 21 March 2016 to June 30, 2016

1 About the fund

Peninsula AMCL BDBL Unit Fund One was established under a trust deed executed on 30 July 2015 between Bangladesh Development Bank Limited (BDBL) as sponsor and the Investment Corporation of Bangladesh (ICB) as Trustee under the Trust Act 1882 and Registration Act 1908. The fund received registration certificate from the Bangladesh Securities and Exchange Commission (BSEC) on 14 September 2015 under the Securities and Exchange Commission (Mutual Fund) Rules 2001. The prospectus was approved by the BSEC on December 28, 2015 in accordance with the Securities and Exchanges Commission (Mutual Fund) Rules 2001 and the Trustee gave its approval to initiate investment activities of the Fund on March 21, 2016.

Peninsula Asset Management Company limited is the assets manager of the fund. Peninsula Asset Management Company Ltd is a private company limited by shares, incorporated in Bangladesh on February 03, 2010 vide reg. no. C-82231/10 under the Companies Act 1994 and licensed as Asset Manager on September 4, 2013 by the Bangladesh Securities and Exchanges Commission, Dhaka, Bangladesh Under Section 28 of the Securities and Exchange Commission (Mutual Fund) Rules 2001.

2 Objectives of the fund

The objective of the Peninsula AMCL BDBL Unit Fund One is to achieve superior risk adjusted return to the unit holders in the form of capital appreciation, dividend, interest income by investing the proceeds of the fund both in capital market and money market instruments and to provide regular dividend payments to the unit holders. Keeping in mind the world-wide popularity and performance of the open-end funds and their substantial increase in number in recent years Peninsula Asset management Company Limited with the sponsorship of BDBL took the initiative to launch this fund in Bangladesh Market. This initiative is expected to contribute to the development of the capital market by providing a value added investment management for the investors.

3 Basis for preparation and significant accounting polities

3.1 Basis of preparation

The financial statements have been prepared on a going concern basis following accrual basis of accounting in accordance with International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted in Bangladesh by the Institute of Chartered Accountants of Bangladesh (ICAB) as Bangladesh Accounting Standards (BASs) and Bangladesh Financial Reporting Standards (BFRSs), except the circumstances where local regulations differ, and also in compliance with requirements of Securities and Exchange Commission (Mutual Fund) Rules 2001 and other applicable laws and regulations in Bangladesh.



3.2 Presentation and functional currency and level of precision

The financial statements are presented in Bangladesh Taka (BDT) currency, which is the Company's functional currency. All financial information presented in BDT has been rounded off to the nearest BDT.

3.3 Presentation and functional currency and level of precision

As per paragraph 36 of BAS 1 'Comparative information shall be disclosed in respect of previous period for all amounts reported in financial statements. Comparative information shall be included for narrative and descriptive information when it is relevant to an understanding of the current period financial statements'. As this report is covering the first year operation of the fund, no appropriate comparative information is available.

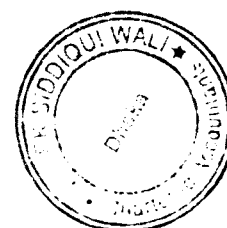
3.4 Components of Financial Statement

1. Statement of financial position as at June 30, 2016
2. Statement of comprehensive income for the period from 21 March 2016 to 30 June 2016
3. Statement of changes in equity for the period from 21 March 2016 to 30 June 2016
4. Statement of cash flows for the period from 21 March 2016 to 30 June 2016
5. Notes to the financial statements for the period from 21 March 2016 to 30 June 2016

3.5 Investment policy

- 3.5.1 The fund shall invest subject to the Securities and Exchanges Commission (Mutual Fund) Rules, 2001 and only in those securities, deposits and investments approved by the Bangladesh Securities and Exchanges Commission and/or any other competent authority in this regard.
- 3.5.2 Not less than 60 (Sixty) percent of the total money collected under the Scheme of the fund shall be invested in capital market instrument out of which at least 50 (fifty) percent shall be invested in listed securities.
- 3.5.3 Not more than 25 (twenty five) percent of the total assets of the Scheme of the fund shall be invested in Fixed Income Securities (FIS).
- 3.5.4 Not more than 15 (fifteen) percent of the total assets of the Scheme of the fund shall be invested in pre IPOs at one time.

All money collected under the fund shall be invested only in encashble/transferable instrument. securities whether in money market or capital market or privately placed pre-IPO equity, preference shares, debentures and securitized debts.
- 3.5.5 The fund shall get the securities purchased or transferred in the name of the fund.
- 3.5.6 Only the Asset Management Company will make the investment decisions and place order for securities to be purchased or sold for the Scheme's portfolio.



3.6 Valuation of Investments

1. All purchases and sales of securities that require delivery of the same within the time frame established by regulation or market convention are recognized at the trade date. Trade date is the date on which fund commits to purchase or sell the investments.

2. Bonus entitlement, if any, are not accounted for as income, rather included in the portfolio to reduce average cost. The reasons behind consideration of stock bonus after record date are as follows:

- The market adjusts the security price immediately after the record date. If bonus shares are not taken into consideration on the following day of record date, the portfolio value is understated significantly. Reported NAV volatility increases for this.

- Sale and repurchase price of the fund are calculated based on the NAV at market price. And if NAV is understated, sale and repurchases prices will be understated.

- The company proposing dividend and rejecting such decision in AGM is highly exceptional case in Bangladesh.

- This is well practiced method in Bangladesh as most of the brokers, merchant bankers, banks NBFIs and AMCs in Bangladesh account for stock bonus/cash dividend immediately after the record date.

3. The listed securities are valued at average closing quoted market price on the stock exchange on the date of valuation i.e., on 30 June 2016. The non listed securities are valued at cost price except the investments in open ended mutual funds that are valued at repurchase price of respective fund prevailing during the week of the preparation of the financial statements. And those open-ended mutual funds which do not declare repurchase price are valued at cost price until the declaration of such price.

3.7 Trustee fees

The Trustee shall be paid an annual Trusteeship Fee @0.10% of the Net Asset Value of the fund on semi-annual in advance basis during the life of the fund or as may be agreed upon between the parties.

3.8 Management fees

As per Securities and Exchange Commission (Mutual Fund) Rules 2001, the asset management company shall be entitled to charge the fund as annual management fee for the management of the investment at the following rate:

- i) @2.5% per annum of daily average Net Asset Value (NAV) of the fund up to TK. 50,000,000 (Taka five crore)



- ii) @2% per annum for additional amount of the daily average NAV of the fund over Tk. 50,000,000 (Taka five crore) but up to Tk. 250,000,000 (Taka twenty five crore)
- iii) @1.5% per annum for additional amount of the daily average NAV of the fund over Tk. 250,000,000 (Taka twenty five crore) but up to Tk. 500,000,000 (Taka fifty crore)
- iv) @1% per annum for additional amount of the daily average NAV of the fund over Tk. 500,000,000 (Taka twenty five crore).

The management fee is calculated on every closing day of the week on the previous day's NAV of the fund and accumulated up to the date of the financial statements.

3.9 Custodian fees

The fund shall pay to the Custodian a safe keeping fee @0.1% of the balance securities held by the fund calculated on the basis of average month end value per annum. In any case total custodian fee shall not exceed 0.10% of the initial fund size annually. Any out of pocket expenses may be applicable to the fund operation from time to time.

3.10 CDBL Fees

The fixed Annual Fee of CDBL will be Tk. 50,000 plus VAT. Annual Central Depository System (CDS) connection fee will be Tk. 6,000 plus VAT.

3.11 Fund registration and other charges/ annual fees to BSEC

As per Rule 10(1) of the Securities and Exchange Commission (Mutual Fund) Rules, 2001, the fund has paid one off registration fee to BSEC which is equal to 0.20% of the initial fund size before application to BSEC for registration of the fund. In addition, as per rule 11, the fund is required to pay an annual fee to BSEC which is equal to 0.10% of the fund value or Tk. 50,000 which ever is higher.

3.12 Revenue recognition

Revenue is recognized only when it is measurable and probable that the economic benefits associated with the transaction will flow to the fund and in accordance with Bangladesh Accounting Standards (BAS) 18: 'Revenue' unless otherwise mentioned or otherwise guided by separate BAS/BFRS or other local laws and regulation.



a) **Revenue from Investment in capital market**

Gain or loss arising from the sale of securities is accounted for when the securities are sold /offloaded.

Cash dividend is recognized on accrual basis. Dividends are recognized immediately after the record date as per industry practice, though as per BAS 18 (Revenue) dividends should be recognized when shareholders' right to receive the dividend is established.

b) **Revenue from Fixed income securities**

Income from any fixed income securities such as Fixed Deposit/ Term deposits, Bond or debenture is recognized on accrual basis.

3.13 Provision for Income Tax

The income of the fund is exempted from income tax under the provision of SRO#333 law/Income Tax/2011 dated 10 November 2011. Hence no provision for tax has been made.

3.14 Deferred Revenue Expenditure and its amortization

Initial issue and formation expenses are estimated not to be over 5 (five) percent of the collected amount of the fund raised under the scheme. The issue and formation expenses will be amortize with 7 (seven) years on a straight line method. The estimated expenses for the issue and formation of the fund are presented below:

Particulars of Items	Percentage
legal and regulatory expenses	1.51%
Formation fee to AMC	1%
Printing and publication	1.63%
Management fee for pre-scheme formation period	0.76%
Other expenses	0.10%
Total	5.00%

3.15 Total Expenditure

The total expenses charged to the fund, except the amortization of initial issue expense and including transaction cost in the form of stock brokerage against buy and sale of securities forming a part of acquisition and disposal cost of such securities, transaction fee payable to the custodian against acquisition or disposal of securities, the annual registration fees payable to the commission, audit fees, cost of publication of reports and periodicals, bank charges, etc.. shall not exceed 4(four) percent of the weekly average net asset outstanding during any accounting year.



3.16 Net Asset Value

The Asset Management Company shall calculate the Net Asset Value (NAV) per unit of the fund on a weekly basis, or otherwise as may be directed by BSEC, as per formula prescribed in the Securities and Exchange (Mutual Fund) Rules, 2001.

3.17 Investment in Securities and its Provision

Investment in marketable securities ordinary securities has been shown at cost or market price, whichever is lower, on an aggregate portfolio basis. Investment in non marketable securities has been valued at cost or intrinsic value whichever is lower.

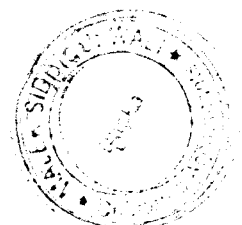
Full provision for diminution in value of investment both in listed and non-listed securities, as of closing of the year on an aggregate portfolio basis is made.

4 Event after reporting period

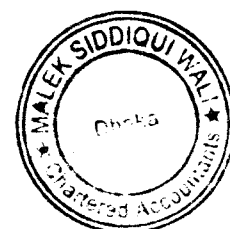
All material events occurring after the balance sheet date has been considered and where necessary adjusted for.

5 General

These financial statements are presented in Bangladesh Taka (Taka/Tk.), which is the fund's functional currency. All amounts are presented in Taka and have been rounded off to the nearest taka.



		For the period ended June 30, 2016
		Taka
6	Cash and cash equivalent	
	Cash at Bank	
	<u>Account No.</u>	
	South East Bank Limited SND 13100000122	12,533,774
	South East Bank Limited SND 13100000166	20,401,695
	Investment in FDR	
	IDLC Finance Limited	30,000,000
	Cash with brokerage house	
	BDBL Securities Limited	3,209,421
		66,144,890
7	Accrued Income	
	Interest receivable from FDR	391,233
	Closing balance as at 30 June 2016	391,233
8	Preliminary Expenses	
	Opening balance	4,470,441
	Less: Amortization (note8.1)	201,213
	Closing balance as at 30 June 2016	4,269,228
8.1	The initial issue expenses in respect of the fund shall not exceed 5 (Five) percent of the collected amount of the fund raised under the scheme and will be amortized within 7 (seven) years on a straight-line method.	
	<i>Total preliminary expenses comprises as follows:</i>	
	Formation Fee	1,150,000
	Management Fee for pre-scheme formation period	466,988
	Fund Registration Fee	230,000
	Application Fee	11,500
	Legal Fees	115,000
	Trust Deed Registration expenses	87,515
	CDBI. fees	273,500
	Printing of Prospectus	1,322,500
	Publication Expenses	287,270
	Bank charge	24,123
	Courier & Distribution Expenses	120,000
	Issue Management, data processing related expenses	165,195
	Conveyance	69,818
	Entertainment	145,032
	Toner	2,000
		4,470,441



	For the period ended June 30, 2016 Taka
9 Investment in marketable securities	
Investment in listed securities - at cost	39,478,949

As per requirement of BAS 32 and BAS 39 the investment "held for trading" should be recognized at fair value. Any gain/(loss) should be recognized to the income statement.

Considering the volatility of stock markets in Bangladesh, the fund measures and recognize the investment in financial assets at cost. If the fund measures and recognize the financial assets at fair value through the recognition of fair value gain in profit and loss account and distributes the 70% of this gain among unit holders (Rule 66 of সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১), there would not be any option open to the fund to adjust the fair value losses in case of unlikely circumstances in the subsequent period.

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

10 Advances, Deposits & Prepayments

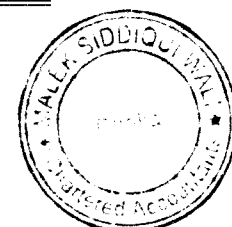
Advance payment to ICB as trustee fee	32,948
TDS receivable on interest from A/C No. 122 of South East Bank	62,327
TDS receivable on interest from A/C No. 166 of South East Bank	10,353
	105,628

11 Unit Capital Fund

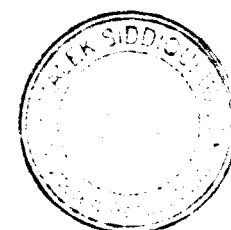
The name of the fund is 'Peninsula AMCL BDBL Unit Fund One' and it is an open-end mutual fund with a perpetual life. The initial target size of the fund was Tk. 100,000,000 (Taka ten crore) only divided into 10,000,000 (one crore) units of Tk. 10 each. Subsequently, the fund has got approval to issue further 2,500,000 units of Tk. 10 each total Tk. 25,000,000.

As of 30 June 2016 the unit fund capital are comprised as follows:

<u>Name of Investors</u>	<u>Unit price</u>	<u>No. of Units</u>	<u>Amount in Taka</u>
Bangladesh Development Bank Ltd (Sponsor)	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 Ist Islamic Mutual Fund	10	100,000	1,000,000
DBH Ist Mutual Fund	10	100,000	1,000,000
NCCBL Mutual Fund-1	10	100,000	1,000,000
LR Global Bangladesh Mutual Fund One	10	100,000	1,000,000
MBL Ist 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
Investmetn Corporation of Bangladesh	9.89	556,117	5,499,997
Total		10,556,117	105,499,997



	For the period ended June 30, 2016 Taka
	<u> </u>
12 Sundry Payable	
Payable to Paninsula Asset Management Company Limited (note 12.1)	42,856
Payable to CDBL	273,500
	<u>316,356</u>
12.1 The amount payable to asset manager on account of various day to day expenditure incurred against operation of the fund	
13 Liabilities for expenditures	
Management fee payable to asset manager	744,705
Trustee fee payable	33,297
Custodial fee payable	33,297
Audit fee payable	17,250
Accrued CDBL monthly charge payable	6,000
	<u>834,549</u>
14 Net Asset Value (NAV) per unit	
Total Equity fund	105,499,997
Retained Earning	3,739,194
Net worth/asset of the fund (A)	<u>109,239,191</u>
Number of outstanding units (B)	10,556,117
Net asset value per unit (A/B) at cost	<u>10.35</u>
Total Equity fund	105,499,997
Retained Earning	3,739,194
Unrealised Gain/(loss) from Investment	3,846,097
Net worth/asset of the fund (C)	<u>113,085,288</u>
Number of outstanding units (D)	10,556,117
Net asset value per unit (C/D) at market price	<u>10.71</u>
15 Interest Income	
Interest from bank account no 122 of SEBL	1,001,554
Interest from bank account no 156 of SEBL	336,301
Interest from bank account no 166 of SEBL	69,020

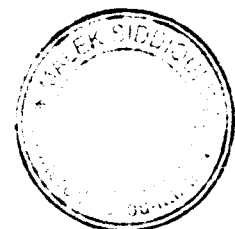


	For the period ended June 30, 2016
	Taka
Total Interest from bank account	1,406,875
Accrued Interest on FDR with IDLC	391,233
Total Accrued interest on FDR	391,233
Total Interest Income	1,798,108

16 Investment income

Capital gain from investment in marketable securities	2,688,379
Dividend income from investment in marketable securities	343,602
	3,031,981

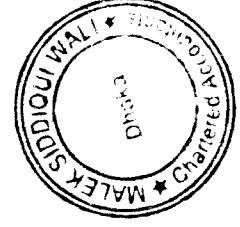
A schedule of detailed investment income from listed marketable securities is given in Annexure - B



Peninsula AMCL BDBL Unit Fund One
Investment in Marketable Securities
Portfolio statement as on 30 June 2016

Annexure A

Sl No.	Sector	Symbol	Name of the Company	No. of shares	Cost price/unit		Total cost value		Market price/unit		Total market price as at 30 June 2016		Unrealized gain/(loss)	
					Taka		Taka		Taka		Taka		Taka	
1	Bank	BRACBANK	Brac Bank Limited	217,441	44.70		9,719,405		53.00		11,524,373		1,804,968	
2	Pharmaceuticals & Chemicals	SQRPHARM	Square Pharmaceuticals Ltd.	38,000	258.70		9,830,701		265.70		10,096,600		265,899	
		ACMELAB	The ACME Laboratories Ltd	7,206	85.20		613,951		116.40		838,778		224,827	
3	Telecommunications	GP	Grameen Phone Ltd.	39,908	247.29		9,868,785		254.70		10,164,568		295,783	
4	Financial Institutions	IDLC	IDLC Finance Limited	4,103	54.71		224,456		58.70		240,846		16,390	
		MATTSPINN	Matin Spinning Mills Ltd.	824	39.84		32,827		39.30		32,383		(444)	
5	Textile	FEKDDIL	Far East Knitting and Dyeing Industries Limited	230,301	20.58		4,738,601		25.70		5,918,736		1,180,134	
		BBSRMSHEEL	BSRM Steel Limited	48,849	91.10		4,450,224		92.30		4,508,763		58,539	
Total							39,478,949				43,325,047		3,846,097	



Peninsula AMCL BDBL Unit Fund One

Annexure B

Statement of Investment income for the period ended 30 June 2016

Capital Gain											
Date	Securities	Quantity	Buy price per unit	Purchase Value	Sales price per unit	Sales commission	Sales Value	Realized gain/loss			
4-May-16	IDLC	15,000	54.71	820,579	56.15	2,948	839,241	18,662			
8-May-16	BSRMSTEEM	26,500	91.10	2,414,194	97.33	9,027	2,570,168	155,975			
26-May-16	IDLC	59,318	54.71	3,245,006	56.08	11,642	3,314,778	69,772			
26-May-16	IDLC	301	54.71	16,466	56.00	59	16,797	331			
29-May-16	IDLC	36	54.71	1,969	56.00	7	2,009	40			
29-May-16	IDLC	30,489	54.71	1,667,908	55.82	5,957	1,695,920	28,011			
30-May-16	IDLC	21,845	54.71	1,195,036	55.54	4,246	1,209,022	13,986			
31-May-16	IDLC	37,740	54.71	2,064,576	55.03	7,269	2,069,543	4,967			
7-Jun-16	ACMELAB	3,600	85.20	306,720	124.20	1,565	445,573	138,853			
8-Jun-16	ACMELAB	3,606	85.20	307,231	112.00	1,414	402,458	95,227			
19-Jun-16	BBS	200,000	37.55	7,509,165	42.37	29,660	8,444,549	935,384			
22-Jun-16	FEKDIL	220,000	20.58	4,526,651	26.25	20,209	5,753,823	1,227,172			
	Total Capital Gain							2,688,379			
Dividend Income											
Date	Securities	Declaration									
29-Jun-16	BRABBANK	Cash Dividend									
Total Investment income								343,602	3,031,981		

