Auditor's Report and Audited Financial Statements of Peninsula Balanced Fund

For the year ended June 30, 2026

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Malek Siddiqui Wali
Chartered Accountants
Since 1965
9-G, Motijheel C/A (L-2), Dhaka-1000, Bangladesh.

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Independent Auditor's Report
To the Trustee of Peninsula Balanced Fund
Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of **Peninsula Balanced Fund** which comprise the financial position as at June 30, 2026, the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information

In our opinion, except the effect described in the Basis for qualified opinion paragraph, the accompanying financial statements give true and fair view, in all material respects, of the financial position of the Fund as at June 30, 2026, and its financial performance, Changes in Equity and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025 and other applicable law and regulations.

Basis for Qualified Opinion

During our audit, we observed that the Fund's investment in certain individual companies exceeded the maximum permissible investment limit prescribed under Schedule 6 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025, which stipulates that a mutual fund shall not invest more than 10% of its total assets (at cost value) in the shares of any single company. But during the audit period, we found the Fund invested 10.16% of its total assets (at cost value) in BRAC Bank PLC; and 10.06% of its total assets (at cost value) in Square Pharmaceuticals PLC.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Fund and Asset Management Company 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 qualified opinion.

Emphasis of Matter:

1. We draw attention to Note 3.20 to the financial statements, which describes the Fund's transition to the requirements of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025. As disclosed in the note, during the transitional period, the Fund Management Company has continued to calculate management fees in accordance with the previous Rules Bangladesh Securities & Exchange Commission (Mutual Fund) Bidhimala, 2001. If management fee is calculated under Rules 77 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025, the management fee (cost to the fund) will be reduced by BDT 581,964. On the other hand, the authentication sign of the financial statements by custodian under the Rules 80(3) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025 has not been made under the exemption Rules 43(10) for one year of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025.

2. We draw attention to the Note no. 3.17 of these financial statements which describes that the Fund recognizes the Fair Value loss of investment in securities (other than mutual Fund) in Profit or Loss statements and Fair Value gain on said investments has been shown in the Other Comprehensive Income under prudency approach. However, the nature of the investment suggests that the said investment shall be fallen in the category of "Fair value through Profit and Loss" as per paragraph 4.1.2A and 4.1.4 of IFRS 09 and both the fair value gain/ (loss) should be shown in profit or loss statement.

   Our opinion is not modified in respect of this matter.

Other Matter:

During our audit, we observed that the Fund had only 19 (Nineteen) investors as at the reporting date. However, as stipulated under Rule 24(15)(Cha) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025, a mutual fund is required to maintain a minimum of 25 investors.

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Other Information

The other information comprises all of the information in the Annual Report other than the financial statements and our auditor's report thereon. We have not been provided the Director's report and other information contained within the annual report except the financial statements to the date of our auditor's report. We expect to obtain the remaining reports of the Annual report after the date of our auditor's report. Management is responsible for the other information.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available 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.

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

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 IFRSs, Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025 and other applicable law and regulations as explained, 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.
The asset manager is responsible to ensure effective internal audit, internal control and risk management functions of the Fund.

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 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of Asset Manager'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.

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- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Asset Manager to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the Fund audit. We remain solely responsible for our audit opinion.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements

In accordance with the Bangladesh Securities and Exchange Commission Mutual Fund Bithimala (Rules), 2025, we also report that:

(a) We have obtained all the information and explanations which, to the best of their knowledge and belief, were necessary for the purpose of their audit;

(b) The statement of financial position, statement of profit or loss and other comprehensive income, statement of cash flows and statement of changes in equity or owners' equity are in agreement with the books of account of the fund, and provisioning has been in accordance with Rule 79 of the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025;

(c) The valuation of investments in the statement of financial position has been made on a Fair Value basis, so far appear to us, except the investment in Z category shares, which should be undergone through a comprehensive fair value study by trustee and management, no such fair value study was observed; and

(d) The total annual expenditure of the fund was within the limit of 3.5% of net assets of the Fund specified in the Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025. However, the management fee is overstated by BDT. 581,964 than specified in the Rule 77 of Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025.

Malek Siddiqui Wali, Chartered Accountants
RJSC Firm Registration No: P-50041/2022

Md. Waliullah, FCA
Enrolment No: 0247

Dated: August 3, 2026
Dhaka
Data Verification Code (DVC) No. 2608040247AS963094

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CHARTERED ACCOUNTANTS

Peninsula Balanced Fund
Statement of Financial Position
As at June 30, 2026

Particulars	Notes	Amount in Taka	
		30-Jun-26	30-Jun-25
A. Assets			
Investment in Marketable Securities	5	93,932,608	68,860,597
Investment in 10 Years Treasury-Bond	5.01	5,400,762	5,394,414
Investment in Money Market - FDR	6	-	18,749,674
Preliminary Expenses	7	318,353	819,207
Advances, Deposit & Prepayments	8	301,541	224,571
Other Receivable	9	374,810	518,399
Cash and Cash Equivalents	10	24,584,271	13,642,728
Total Assets		**124,912,346**	**108,209,589**
B. Equity & Liabilities			
Unit Capital Fund	11	100,660,850	100,353,490
Unit Premium Reserve	12	6,319,501	6,271,414
Dividend Equalization Reserve		753,926	-
Retained Earnings/(Losses)	13	13,176,016	858,492
Fair Value Reserve (Unrealized Gain)		3,216,603	-
Total Equity		**124,126,896**	**107,483,395**
C. Liabilities			
Accounts Payable	14	2,320	820
Other Liabilities	15	783,130	725,374
Total Liabilites		**785,450**	**726,194**
Total Equity & Liabilities		**124,912,346**	**108,209,589**
NAV at Cost Value	16	**12.01**	**11.93**
NAV at Market Value	17	**12.33**	**10.71**

These Financial Statement Should be Read in Conjunction with the Annexed Notes
The Financial Statements were Approved by the Trustee and were Signed on its Behalf by

Chairman, Trustee
Investment Corporation of Bangladesh

Member Secretary, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
Peninsula AMCL

Manager, Compliance
Peninsula AMCL

Signed in terms of our separate qualified report of even date annexed.

Malek Siddiqui Wali Chartered Accountants
RJSC Firm Registration No: P-50041/2022

Dated: Dhaka
August 03, 2026

Md. Waliullah, FCA
Enrolment No: 0247

Document verification code(DVC) No : 2608040247AS963094

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Peninsula Balanced Fund
Statement of Profit or (Loss) and Other Comprehensive Income
For the Year Ended June 30, 2026

Particulars	Notes	Amount in Taka	
		30-Jun-26	30-Jun-25
Income			
Capital Gain/(Loss)	18	(179,881)	(1,514,428)
Interest Income	19	3,603,436	3,177,259
Dividend Income	20	3,160,679	4,018,470
Total Income		**6,584,235**	**5,681,301**
Expenditure			
Management Fee	21	2,577,858	2,411,384
Trustee Fee	22	174,589	162,107
Custodian Fee	23	149,962	147,100
BSEC Annual Fees		116,393	108,072
CDBL Annual Fee		60,670	
Audit Fees		46,000	46,000
Advertisement & Publication Expenses		77,200	133,700
Amortization of Pre-Operating Expenses	7	500,854	500,854
Other Operating Expenses	24	75,742	66,114
Total Expenditure		**3,779,268**	**3,575,332**
Profit/(Loss) Before Provision and Tax		2,804,967	2,105,969
Provision for Diminution in Value of Investment	25	12,273,553	4,577,081
Profit/(Loss) Before Tax		15,078,520	6,683,050
Provision for Tax		-	-
Net Profit/(Loss) After Tax		**15,078,520**	**6,683,050**
Appropriation to:			
Dividend Equalization Reserve		753,926	-
Retained Surplur		14,324,594	6,683,050
Net Profit/(Loss) After Tax for the year		**15,078,520**	**6,683,050**
Statement of Other Comprehensive Income			
Net Comprehensive Profit for the period		15,078,520	6,683,050
Other Comprehensive Income:			
Unrealized Gain/(Losses) on Investment		3,216,603	-
Total Comprehensive Income		**18,295,122**	**6,683,050**
Earning Per Unit	26	**1.50**	**0.67**

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Malek Siddiqui Wali Chartered Accountants
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Enrolment No: 0247

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Peninsula Balanced Fund

Statement of Changes in Equity
For the Year Ended June 30, 2026

Particulars	Unit Capital Fund Taka	Unit Premium Taka	Divedend Equalization Reserve	Fair Value Resurve (Unrealized Gain)	Retained Earnings Taka	Total Equity Taka
Balance as at 1 July 2025	100,353,490	6,271,414	-	-	858,492	107,483,396
Issued Unit Capital	660,100	-	-	-	-	660,100
Unit Premium	-	48,087	-	-	-	48,087
Unit Surrender	(352,740)		-		-	(352,740)
Fair Value Resurve (Unrealized Gain)			-	3,216,603		3,216,603
Dividend Paid	-	-	-	-	(2,007,070)	(2,007,070)
Net Profit/(Loss) for the Year	-	-			15,078,520	15,078,520
Appropriation to: Dividend Equalization Reserve	-	-	753,926		(753,926)	-
As at June 30, 2026	**100,660,850**	**6,319,501**	**753,926**	**3,216,603**	**13,176,016**	**124,126,896**
Opening Balance	101,526,780	6,254,290		-	(5,824,558)	101,956,512
Issued Unit Capital	928,240	-		-	-	928,240
Fair Value Reserve (Unrealized Gain)				-		-
Unit Premium	-	17,123		-	-	17,123
Unit Surrender	(2,101,530)			-	-	(2,101,530)
Dividend Payable	-	-		-	-	-
Net Profit/(Loss) for the Year	-	-		-	6,683,050	6,683,050
As at 30 June 2025	**100,353,490**	**6,271,413**	**-**	**-**	**858,492**	**107,483,395**

These Financial Statement Should be Read in Conjunction with the Annexed Notes
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Peninsula AMCL

Signed in terms of our separate qualified report of even date annexed.

Malek Siddiqui Wali Chartered Accountants
RJSC Firm Registration No: P-50041/2022

Md. Waliullah, FCA
Enrolment No: 0247

Dated: Dhaka
August 03, 2026
Document verification code(DVC) No : 2608040247AS963094

MSW CHARTERED ACCOUNTANTS

Peninsula Balanced Fund
Statement of Cash Flows
For the Year Ended June 30, 2026

Particulars	Notes	Amount in Taka	
		30-Jun-26	30-Jun-25
A. Cash Flows from Operating Activities			
Gain on Sale of Securities	Annexure-B	(179,881)	(1,514,428)
Dividend Income Received in Cash	27	3,020,079	4,074,710
Interest Income Realized in Cash	28	3,887,624	2,973,082
Advance, Deposit and Prepayments	29	(76,970)	64,813
Payment Made for Expenses	30	(3,219,156)	(3,043,062)
Others		-	-
Net Cash Flows From/(Used in) Operating Activities		**3,431,697**	**2,555,246**
B. Cash Flows from Investing Activities			
Purchase of Securities	Annexure-C	(69,690,971)	(27,217,585)
Sale of Securities (at Cost)	Annexure-B	60,109,114	29,868,348
Investment In IPO		-	-
Return From IPO		-	-
Investment in Treasury-Bond		(6,348)	(5,394,414)
Investment In FDR		18,749,674	2,945,345
Encashment of MTDR/FDR/T-Bill		-	-
Net Cash Flows From/(Used in) Investing Activities		**9,161,468**	**201,694**
C. Cash Flows From Financing Activities			
Proceeds From Issuance of Units	31	708,187	945,363
Payments Made for Re-Purchase of Units	32	(352,740)	(2,101,530)
Dividend Paid	33	(2,007,070)	-
Net Cash Flows From/(Used in) Financing Activities		**(1,651,623)**	**(1,156,167)**
D. Net Cash Inflows/Outflows During the Period (A+B+C)		10,941,542	1,600,773
E. Cash and Cash Equivalents at the Beginning During the year		13,642,728	12,041,955
F. Cash and Cash Equivalents at the End of the year (D+E)		**24,584,271**	**13,642,728**
Net Operating Cash Flows Per Unit (NOCFU)	34	**0.34**	**0.25**

Chairman, Trustee
Investment Corporation of Bangladesh

Member Secretary, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
Peninsula AMCL

Manager, Compliance
Peninsula AMCL

igned in terms of our separate qualified report of even date annexed.

Malek Siddiqui Wali Chartered Accountants
RJSC Firm Registration No: P-50041/2022

Md. Waliullah, FCA
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August 03, 2026
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Peninsula Balanced Fund
Notes to the Financial Statements
For the Year Ended June 30, 2026

Notes	Particulars	Amount InTaka 30-Jun-26	Amount in Taka 30-Jun-25
5	**Investment in Marketable Securities**		
	Investment in Listed Securities - At Market	93,932,608	68,860,597
	Total	**93,932,608**	**68,860,597**
5.01	**Investment in 10 Years Treasury-Bond**	**5,400,762**	**5,394,414**

Particulars	Amount/Rate	Particulars	Amount/Rate
T-Bond Number	BD094311103	Maturity Date	22-Feb-34
Face Value	5,500,000	Discount Amortization During the Year	6,348
Purchase Value	5,492,454	Half Yearly Installment Received	331,375
Discount	**7,455**	Copun Rate	12.05%
Yeild Rate	12.40%	Tenor Period	10 Years

6	**Investment in Money Market - FDR**			
	IDLC Finance PLC-Gulshan Branch	10452247668302	-	6,699,620
	IDLC Finance PLC-Gulshan Branch	10452247668303	-	6,025,027
	IDLC Finance PLC-Gulshan Branch	10452247668304	-	6,025,027
	Total		**-**	**18,749,674**
7	**Preliminary Expenses**			
	Opening Balance		819,207	1,320,061
	Less: Amortization		(500,854)	(500,854)
	Closing Balance as at June 30, 2026		**318,353**	**819,207**
8	**Advances, Deposits & Prepayments**			
	Opening Balance		**224,571**	**289,384**
	Addition During the Period			
	Advance Trustee Fee		254,371	87,882
	Advance CDBL Annual Fee		52,000	-
	Advance Fund Annual fee		122,251	117,484
	Sub-Total		428,622	205,366
	Balance as at June 30, 2026		**653,193**	**494,750**
	Adjustment During the Period			
	Advance Payment to ICB as Trustee Fee		174,589	162,107
	Advance CDBL Annual Fee		60,670	-
	Advance Fund Annual fee		116,393	108,071
	Sub-Total		351,652	270,179
	Closing Balance as at 30 June 2026		**301,541**	**224,571**
	Closing Balance Comprises as Follows:			
	Advance Trustee Fee to ICB		104,050	24,268
	Advance CDBL Annual Fee (Feb-2024)		8,659	17,329
	Advance Fund Annual Fee		188,832	182,973
	Total		**301,541**	**224,571**
9	**Other Receivable**			
	Dividend Receivable Marico		140,600	-
	Interest Receivable From 10 Years Treasury-Bond		234,210	233,935
	Interest Receivable From FDR		-	284,464
	Closing Balance as at June 30, 2026		**374,810**	**518,399**

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Peninsula Balanced Fund
Notes to the Financial Statements
For the Year Ended June 30, 2026

10	**Cash and Cash Equivalents**			
	Bank Accounts (Main):		24,381,053	13,303,493
	Bank Accounts (SIP):		2,186	281,592
	Bank Accounts (Dividend)		444	2
	Brokerage Accounts		200,588	57,642
	Total		**24,584,271**	**13,642,728**
10.01	**Bank Accounts (Main):**			
	SEBL (Mother A/C)	SND 0083 13100000281	7,892	8,898
	SEBL (Trading A/C)	SND 0083 13500000051	107,950	1,417,822
	Dhaka Bank PLC (A/C)	STD 2151500002923	21,688,874	955,429
	Dhaka Bank PLC Trading (A/C)	STD 2151500002934	2,576,337	10,921,344
	Total		**24,381,053**	**13,303,493**
10.02	**Bank Accounts (SIP):**			
	Bank Asia PLC	SND 00436000950	2,186	281,592
	Total		**2,186**	**281,592**
10.03	**Bank Accounts (Dividend)**			
	SEBL (Dividend A/C) SND	0083 13500000060	-	2
	Dhaka Bank PLC-Divident A/C	STD 2151500003176	444	-
	Total		**444**	**2**
10.04	**Brokerage Accounts**			
	NLI Securities Ltd.		199,469	52,428
	BDBL Securities Ltd.		601	2,196
	BDBL Investments Ltd.		519	3,018
	Total		**200,588**	**57,642**
11	**Unit Capital Fund**			
	Opening Balance As At 01 July 2025		100,353,490	101,526,780
	Add: Addition During the Period		660,100	928,240
	Less: Surrender During the Period		(352,740)	(2,101,530)
	Closing Balance as at 30 June 2026		**100,660,850**	**100,353,490**
	Details of Unit Holding Position as on Reporting Date (%)			
	Sponsor - %		19.87%	19.93%
	Institution - %		71.23%	71.45%
	Indivisual - %		8.90%	8.62%
	Total		**100%**	**100%**
12	**Unit Premium Reserve**			
	Opening Balance 01 July 2025		6,271,414	6,254,291
	Add: Addition Unit Premium Reserve During the Period		48,087	17,123
	Less: Unit Discount During the Period			-
	Closing Balance As At 30 June 2026		**6,319,501**	**6,271,414**
13	**Retained Earnings**			
	Opening Balance 01 July 2025		858,492	(5,824,558)
	Add: Net Income During the Period		15,078,520	6,683,050
	Less: Dividend Paid During the Period		(2,007,070)	-
	Less: Appropriation to Dividend Equalization Reserve		(753,926)	-
	Closing Balance As At 30 June		**13,176,016**	**858,492**

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Peninsula Balanced Fund
Notes to the Financial Statements
For the Year Ended June 30, 2026

14 Accounts Payable

Opening Balance	**820**	**820**
Add:		
Payable to Peninsula AMCL For Account Opening	1,500	-
Payable to CDBL	-	-
Payable to Unit Holder	-	-
Dividend Payable	2,007,070	-
	2,008,570	**-**
Less: Adjustment/Paid During the Period	(2,007,070)	-
Closing Balance as at June 30, 2026	**2,320**	**820**
Adjustment Details		
Payable to Peninsula Asset Management Company Limited	-	-
Payable to CDBL	-	-
Payable to Unit Holder	-	-
Dividend Payable	2,007,070	-
Total	**2,007,070**	**-**
Closing Balance Comprises as Follows:		
Payable to Peninsula AMCL	2,200	700
Payable to Unit Holder	120	120
Dividend Payable	-	-
Total	**2,320**	**820**

15 Others Liabilites

Opening Balance	**725,374**	**693,826**
Add: Addition During the Period		
Management Fee Payable to Asset Manager	2,577,858	2,411,384
Trustee fee Payable	-	-
Custodian fee Payable	149,961	147,100
Audit fee Payable	46,000	46,000
Provision for TDS	-	-
Other Operating Expenses	-	-
Sub Total	**2,773,819**	**2,604,484**
Less: Adjustment/Paid During the Period	2,716,063	2,572,936
Closing Balance as at June 30, 2026	**783,130**	**725,374**
Adjustment Details		
Management Fee Payable to Asset Manager	2,520,333	2,383,038
Trustee Fee Payable	-	-
Custodian Fee Payable	149,730	143,897
Audit Fee Payable	46,000	46,000
Provision for TDS	-	-
Closing Balance as at June 30, 2026	**2,716,063**	**2,572,936**
Closing Balance Comprises as Follows:		
Management Fee Payable to Asset Manager	658,319	600,794
Trustee Fee Payable	-	-
Custodian Fee Payable	72,914	72,683
Audit Fee Payable	50,626	50,626
Provision for TDS	-	-
Other Operating Expenses	1,273	1,273
Total	**783,130**	**725,374**

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Peninsula Balanced Fund
Notes to the Financial Statements
For the Year Ended June 30, 2026

16	**Net Asset Cost Value (NAV) Per Unit**		
	Total Equity Fund	100,660,850	100,353,490
	Retained Earnings	13,176,016	858,492
	Dividend Equalization Reserve	753,926	
	Unit Premium/(Discount)	6,319,501	6,271,414
	Unrealized Loss From Investment	-	12,273,553
	Net Worth/Asset of the Fund (A)	**120,910,293**	**119,756,948**
	Number of Outstanding Units (B)	10,066,085	10,035,349
	Net Asset Value per Unit (A/B) at Cost	**12.01**	**11.93**
17	**Net Asset Market Value (NAV) Per Unit**		
	Total Equity at Market Value	120,910,293	107,483,395
	Unrealized Gain From Investment	3,216,603	-
	Net Worth/Asset of the Fund (C)	**124,126,896**	**107,483,395**
	Number of Outstanding Units (D)	10,066,085	10,035,349
	Net Asset Value per Unit (C/D) at Market Price	**12.33**	**10.71**
18	**Capital Gain/(Loss) From Marketabe Securities (Annexure-B)**	**(179,881)**	**(1,514,428)**
19	**Interest Income (Annexure-E)**	**3,603,436**	**3,177,259**
20	**Dividend Income (Annexure-D)**	**3,160,679**	**4,018,470**
21	**Management Fees (Annexure-F)**	**2,577,858**	**2,411,384**
22	**Trustee Fees (Annexure-F)**	**174,589**	**162,107**
23	**Custodian Fees (Annexure-F)**	**149,962**	**147,100**
24	**Other Operating Expenses**		
	BO Account Annual Fees	600	1,800
	Bank Charge & Excise Duty	61,575	58,390
	Bidding Fee	-	-
	CDBL Expense	13,567	5,924
	Total	**75,742**	**66,114**
25	**Provision for Investment**		
	Required Provision	-	12,273,553
	Provision Adjustment During the Year	-	-
		-	12,273,553
	Provision Kept/(Released)	12,273,553	16,850,634
	Provision to the P&L Accounts	**12,273,553**	**4,577,081**
26	**Earning Per Unit**		
	Net Profit for the Period (A)	15,068,562	6,683,050
	Number of Unit (B)	10,066,085	10,035,349
	Earning per Unit (A/B)	**1.50**	**0.67**
27	**Dividend Income Received in Cash**		
	Dividend Income from Investment in Securities	3,160,679	4,018,470
	Add: Previous year Dividend Receivable	-	56,240
	Less : Current year Dividend Receivable	(140,600)	-
	Closing Balance	**3,020,079**	**4,074,710**

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Peninsula Balanced Fund
Notes to the Financial Statements
For the Year Ended June 30, 2026

28	**Interest Income Realized in Cash**		
	Profit Income on Bank Deposits and Bonds	3,603,436	3,177,259
	Add : Previous year Profit Receivable on FDR & Bonds	518,398	314,091
	Less : Current year Profit Receivable on FDR & Bonds	(234,210)	(518,267)
	Closing Balance	**3,887,624**	**2,973,082**
29	**Advance, Deposti & Prepayments**	**(76,970)**	**64,813**
30	**Payment Made for Expenses:**		
	Total Expenses	3,779,269	3,575,332
	Less: Preliminary Expenses	(500,855)	(500,854)
	Add: Previous year Operating Expenses Payable (N: 30.01)	725,374	693,826
	Add: Donation & Charges on Interest Against Dividend Income	-	-
	Less: Current year Operating Expenses Payable (N: 30.02)	(784,632)	(725,374)
	Closing Balance	**3,219,156**	**3,042,931**
.01	**Previous year Operating Expenses payable**		
	Current Liabilities (Previous Year)	725,374	693,826
	Less: Advance Payment of Fees, Tax & Suspense's	-	-
	Closing Balance	**725,374**	**693,826**
.02	**Current year Operating Expenses payable**		
	Current Liabilities (Current Year)	784,632	725,374
	Less:Last Year Adjustment	-	-
	Less: Advance Payment of Fees, Tax & Suspense's	-	-
	Less:Last Year Adjustment	-	-
	Less: Advance Payment of Fees, Tax & Suspense's	-	-
	Closing Balance	**784,632**	**725,374**
1	**Proceeds From Issuance of Units**	**708,187**	**945,363**
2	**Payments Made for Re-Purchase of Units:**	**(352,740)**	**(2,101,530)**
3	**Dividend Paid During the Year**		
	Dividend Declared During the Year	2,007,070	-
	Add: Previous Year Dividend Payable	-	-
	Less: Current Year Dividend Payable	-	-
	Closing Balance	**2,007,070**	**-**
4	**Net Operating Cash Flows Per Unit (NOCFU)**		
	Net Cash Inflows/(Outflows) from Operating Activities	3,431,697	2,555,246
	Number of Units	10,066,085	10,035,349
	Net Operating Cash Flow Per Unit	**0.34**	**0.25**
5	**Profit and Earning Per Unit Available for Distribution**		
	Retained Earnings Brought Forwarded	858,492	(5,824,558)
	Add/(Less): Last Year Adjustment	-	-
	Less: Dividend Paid	(2,007,070)	-
	Less: Transferred to Dividend Equalization Reserve	-	-
	Add: Profit/Loss for the Period	15,078,520	6,683,050
	Add: Dividend Equalization Reserve	753,926	-
		14,683,868	**858,492**
	Number of Units	10,066,085	10,035,349
	Per Unit Profit Avaialable for Distribution	**1.46**	**0.09**

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Peninsula Balanced Fund
Notes to the Financial Statements
For the Year Ended June 30, 2026

36 Even After Reporting Period

The Board Of Trustee of the Fund at its 1109th Meeting of the Board Held on August 02, 2026 at 11.00 AM has Approved 3% Cash Dividend for the year ended 30 June, 2026 to the Unit Holders of the Fund.

Except the Facts above, There was no Material Event After the Reporting Date that Adjusting/Non Adjusting Event came to Management Attention which may be Needful to be Disclosed for the Stakeholders.

On Behalf of Peninsula Balanced Fund.

Chairman, Trustee
Investment Corporation of Bangladesh

Member Secretary, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
Peninsula AMCL

Manager, Compliance
Peninsula AMCL

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MSW CHARTERED ACCOUNTANTS

Peninsula Balanced Fund
As at 30 June 2026
Portfolio

isted Securities *Annexure-A*

Sl. No.	Sectors Name	Name of the Companies	Number of Securities	Average Cost Price	Total Acquisition Cost	Market Price	Total Market Value	Excess / (Deficit)	% of Total Assets at Cost
1	Bank	BRACBANK	262,487	47.10	12,363,664	65.50	17,192,898	4,829,234	10.16%
2		BANKASIA	479,461	20.22	9,693,573	18.40	8,822,082	(871,491)	7.97%
3		CITYBANK	412,500	29.41	12,129,572	32.00	13,200,000	1,070,428	9.97%
		Sub-Total			**34,186,809**		**39,214,981**	**5,028,172**	**28.09%**
1	Telecomunication	GP	31,564	277.36	8,754,440	259.60	8,194,014	(560,425)	7.19%
2		ROBI	189,600	32.52	6,165,162	32.60	6,180,960	15,798	5.07%
		Sub-Total			**14,919,602**		**14,374,974**	**(544,627)**	**12.26%**
1	Cement	LHB	114,500	52.34	5,993,324	56.00	6,412,000	418,676	4.92%
		Sub-Total			**5,993,324**		**6,412,000**	**418,676**	**4.92%**
1	Engineering	SINGER	27,000	177.80	4,800,727	81.60	2,203,200	(2,597,527)	3.94%
		Sub-Total			**4,800,727**		**2,203,200**	**(2,597,527)**	**3.94%**
1	Pharmaceuticals & Chemicals	BXPHARMA	86,831	136.73	11,872,394	140.60	12,208,439	336,045	9.76%
2		SQPHARMA	52,350	233.79	12,238,811	224.00	11,726,400	(512,411)	10.06%
3		MARICO	2,812	2,384.19	6,704,339	2,771.20	7,792,614	1,088,275	5.51%
		Sub-Total			**30,815,544**		**31,727,453**	**911,909**	**25.32%**
	Total								

on Listed Securities

Sl. No.	Sectors Name	Name of the Companies	No. of Shares	Average cost per share	Total Acquisition cost	Market Price per share	Total Market Value	% of Total Portfolio Value at Cost/Market	Excess / (Deficit)
1	Open End Mutual Fund							-	
		Sub-Total			-		-	-	
	Grand Total				**90,716,006**		**93,932,608**	**3,216,603**	

ıvestment in Treasury Bond:

Sl. No.	Sectors Name	Name of the Companies	No. of Shares	Average cost per share	Total Acquisition cost	Market Price per share	Total Market Value	% of Total Portfolio Value at Cost/Market	Excess / (Deficit)
1	GOV. Bond	10 Years T. Bond BD0934311103	5,500,000	100.00	5,492,545	100.00	5,500,000	4.51%	7,455
		Sub-Total			**5,492,545**		**5,500,000**		**7,455**

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CHARTERED ACCOUNTANTS

Peninsula Balanced Fund
For the period from 01 July 2025 to 30 June 2026
Gain/(Loss) on Sale of Marketable Securities

Annexure-B

S. L	Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Market Price per Share	Commission	Sale value	Gain/(Loss)	Grand Total
1	BENGALWTL	1,397.00	18.75	26,189.21	19.20	67.06	26,755.34	566.13	566.13
2	PRIMEBANK	82,000.00	22.54	1,848,630.23	27.70	5,687.12	2,265,712.88	417,082.65	793,985.37
3		17,000.00	29.90	508,217.22	31.60	1,343.00	535,857.00	27,639.78	
4		156,380.00	29.90	4,675,000.56	32.21	12,610.50	5,024,263.50	349,262.94	
5	NTLTUBE	852.00	88.42	75,334.27	83.20	177.22	70,709.18	(4,625.09)	(4,625.09)
6	EBL	32,000	23.18	741,718.54	25.50	2,040.00	813,960.00	72,241.46	648,804.29
7		83,287	23.18	1,930,484.76	22.77	4,809.97	1,891,304.93	(39,179.83)	
8		12,500	23.18	289,733.81	24.20	756.25	301,743.75	12,009.94	
9		6,500	23.18	150,661.58	24.30	395.94	157,554.06	6,892.48	
10		75,256.00	23.18	1,744,336.59	25.50	4,810.88	1,914,217.12	169,880.53	
11		57,942.00	21.90	1,269,152.64	25.80	3,737.26	1,491,166.34	222,013.70	
12		38,678.00	21.90	847,196.95	26.00	2,514.07	1,003,113.93	155,916.98	
13		11,322.00	21.90	247,995.34	26.30	744.42	297,024.18	49,028.84	
14	IFICBANK	200,000	16.49	3,298,478.60	5.90	2,950.00	1,177,050.00	(2,121,428.60)	(7,278,362.12)
15		444,135	16.49	7,324,848.96	4.89	5,602.03	2,167,900.07	(5,156,933.53)	
16	BRACBANK	42,000	30.63	1,286,264.95	62.50	6,562.50	2,618,437.50	1,332,172.55	4,489,244.78
17		5,500	30.63	168,439.46	77.50	1,065.63	425,184.37	256,744.91	
18		58,920	30.63	1,804,445.98	78.02	11,492.89	4,585,664.71	2,781,218.73	
19		3,000	26.63	79,892.65	66.50	498.75	199,001.25	119,108.60	
20	BATBC	1,000	629.86	629,859.40	295.84	739.60	295,100.40	(334,759.00)	(1,016,700.14)
21		19,382	314.29	6,091,540.43	294.06	14,248.62	5,685,200.58	(406,339.85)	
22		2,500	415.45	1,038,622.50	298.37	2,610.74	743,314.26	(295,308.24)	
23		9,700	218.55	2,119,895.41	221.14	5,444.44	2,139,602.36	19,706.95	
24	ROBI	106,450	30.60	3,257,302.28	30.56	8,140.60	3,244,764.90	(12,537.38)	(12,537.38)
25		36,000	48.18	1,734,390.36	29.30	2,637.00	1,052,163.00	(682,227.36)	(682,227.36)
26		23,150	30.60	708,375.27	29.90	1,730.46	690,454.54	(17,920.73)	(17,920.73)
27		40,000	30.60	1,223,974.55	28.60	2,869.64	1,141,130.36	(82,844.19)	(82,844.19)
28		7,300	48.47	353,824.06	29.10	743.51	211,686.49	(142,137.57)	(142,137.57)
29	CITYBANK	76,000.00	25.64	1,948,838.22	31.10	5,929.51	2,357,670.49	408,832.27	3,199,778.38
30		312,000.00	25.64	8,000,493.75	31.48	24,557.50	9,798,442.50	1,797,948.75	
31		156,200.00	25.64	4,005,375.39	32.08	12,527.25	4,998,372.75	992,997.36	
32	BXPHARMA	2,000.00	119.32	238,644.01	124.80	624.00	248,976.00	10,331.99	(74,904.95)
33		2,882.00	153.00	440,955.61	123.74	891.53	355,718.67	(85,236.94)	
	Total			60,109,113.55		151,559.89	59,929,217.41	(179,880.78)	(179,880.58)

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Peninsula Balanced Fund

For the Period From 01 July 2025 to 30 June 2026
Investment in Securities

Annexure-C

S.L	Script Name	Number of Shares	Cost per Share	Cost	Commission	Total Cost	Market Price Per Share	Total Market Price	Surplus/ Erosion
1	EBL	25,000	24.30	607,500	1,547	609,047	24.90	622,500	13,453
2		30,000	24.40	732,000	1,838	733,838	24.90	747,000	13,162
3		30,000	24.60	738,000	1,845	739,845	24.90	747,000	7,155
4	BXPHARMA	13,450	118.18	1,589,555	3,991	1,593,546	140.60	1,891,070	297,524
5	CITYBANK	127,000	25.82	3,278,600	8,197	3,286,797	32.00	4,064,000	777,204
6		119,000	23.80	2,832,200	7,081	2,839,281	32.00	3,808,000	968,720
7		204,000	27.05	5,518,400	13,796	5,532,196	32.00	6,528,000	995,804
8		35,830	25.02	896,333	2,241	898,574	32.00	1,146,560	247,986
9		24,920	24.00	598,080	1,495	599,575	32.00	797,440	197,865
10		12,550	23.90	299,945	750	300,695	32.00	401,600	100,905
11		12,600	23.60	297,360	743	298,103	32.00	403,200	105,097
12		8,300	23.97	198,990	497	199,487	32.00	265,600	66,113
13		207,500	29.30	6,079,750	15,208	6,094,958	32.00	6,640,000	545,042
14		75,000	29.30	2,197,500	5,494	2,202,994	32.00	2,400,000	197,006
15		130,000	29.40	3,822,000	9,620	3,831,620	32.00	4,160,000	328,380
16	SQURPHARMA	6,850	232.28	1,591,145	3,978	1,595,123	224.00	1,534,400	(60,723)
17	BENGALWTL	1,397	18.70	26,124	65	26,189	25.00	34,925	8,736
18	BRACBANK	27,030	65.80	1,778,574	4,514	1,783,088	65.50	1,770,465	(12,623)
19		34,500	65.79	2,269,644	5,718	2,275,362	65.50	2,259,750	(15,612)
20		29,000	65.97	1,913,000	4,797	1,917,797	65.50	1,899,500	(18,297)
21		37,600	84.30	3,169,760	7,924	3,177,684	65.50	2,462,800	(714,884)
22	PRIMEBANK	50,000	28.76	1,437,806	3,630	1,441,436	30.00	1,500,000	58,564
23		85,500	28.90	2,470,950	6,205	2,477,155	30.00	2,565,000	87,845
24		880	29.60	26,048	81	26,129	30.00	26,400	271
25		11,000	33.60	369,600	934	370,534	30.00	330,000	(40,534)
26		26,000	33.30	865,800	2,165	867,965	30.00	780,000	(87,964)
27	BANKASIA	106,000	22.10	2,342,700	5,857	2,348,557	18.40	1,950,400	(398,157)
28		59,900	21.40	1,281,880	3,205	1,285,085	18.40	1,102,160	(182,925)
29		13,000	20.80	270,400	686	271,086	18.40	239,200	(31,886)
30		11,000	21.80	239,800	600	240,400	18.40	202,400	(38,000)
31		24,000	22.20	532,800	1,332	534,132	18.40	441,600	(92,532)
32		228,000	21.94	5,001,790	12,524	5,014,314	18.40	4,195,200	(819,114)
33	LHB	44,000	49.88	2,194,800	5,500	2,200,300	56.00	2,464,000	263,700
34		15,500	49.00	759,500	1,899	761,399	56.00	868,000	106,601
35		55,000	54.98	3,024,000	7,626	3,031,626	56.00	3,080,000	48,374
36	BATBC	9,700	218.00	2,114,600	5,295	2,119,895	219.60	2,130,120	10,225
37	ROBI	74,000	32.50	2,405,000	6,020	2,411,020	32.60	2,412,400	1,380
38		45,000	32.33	1,455,000	3,638	1,458,638	32.60	1,467,000	8,363
39		70,600	32.43	2,289,780	5,724	2,295,504	32.60	2,301,560	6,056
	Total			**69,516,714**	**174,257**	**69,690,971**		**72,639,250**	

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CHARTERED ACCOUNTANTS

Peninsula Balanced Fund
For the period from 01 July 2025 to 30 June 2026
Dividend Income

Dividend Income: **Annexure-D**

S.L	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Cash Dividend
1	Marico Cash Dividend	23.02.25	2,812	10	1950%	548,340
2	GP Interim Dividend	13.08.25	31,564	10	110%	347,204
3	Marico Cash Dividend	21.08.25	2,812	10	600%	168,720
4	SQPHARMA Interim Dividend	16.11.25	52,350	10	120%	628,200
5	MARICO Interim Dividend	23.11.25	2,812	10	500%	140,600
6	MARICO Interim Dividend	17.02.26	2,812	10	475%	133,570
7	GP Cash Dividend	03.03.26	31,564	10	105%	331,422
8	BRAC Bank Cash Dividend	17.05.26	230,859	10	15%	346,345
9	BANKASIA Cash Dividend	21.05.26	441,900	10	8.50%	375,624
10	MARICO Interim Dividend	25.05.26	2,812	10	500%	140,600
11	EBL Fraction Dividend					11
12	BRAC Bank Fraction Dividend					43
	Total					**3,160,679**

Dividend Receivable:

S.L	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Cash Dividend
1	MARICO Interim Dividend	25.05.26	2,812	10	500%	140,600
	Total					**140,600**

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Peninsula Balanced Fund
For the period From 01 July 2025 to 30 June 2026
Profit/Interest Income

Interest on Bank Deposit — **Annexure-E**

Sl No.	Fund Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Interest Amount
1	Peninsula Balanced Fund	Southeast Bank PLC	Bonosree	SND 0083 13100000281	SND	6.00%	519
2	Peninsula Balanced Fund-Trading	Southeast Bank PLC	Bonosree	SND 0083 13500000051	SND	6.00%	36,894
3	Peninsula Balanced Fund-Dividend	Southeast Bank PLC	Bonosree	SND 0083 13500000060	SND	6.00%	-
4	Peninsula Balanced Fund-SIP	Bank Asia PLC	Gulsan	SND 00436000950	SND	2.00%	3,781
5	Peninsula Balanced Fund	Dhaka Bank PLC	Gulsan	STD 2151500002923	STD	7.00%	254,200
6	Peninsula Balanced Fund-Trading	Dhaka Bank PLC	Gulsan	STD 2151500002934	STD	7.00%	763,792
7	Peninsula Balanced Fund-Dividend	Dhaka Bank PLC	Gulsan	STD 2151500003176	STD	7.00%	1,627.04
				Sub-Total			**1,060,813**

Interest on Fixed Deposit Receipt

Sl No.	Name of Instrument	Issuer Company	Branch	Instrument Number	Value	Rate (%)	Interest on TDR
1	Fixed Deposit Receipts	IDLC Finance PLC	Gulshan	10452247668302	-	11.75%	606,281
2	Fixed Deposit Receipts	IDLC Finance PLC	Gulshan	10452247668303	-	11.75%	633,484
3	Fixed Deposit Receipts	IDLC Finance PLC	Gulshan	10452247668304	-	11.75%	633,484
				Sub-Total			**1,873,250**

Interest on Treasury Bond

Sl No.	Name of Instrument	Issuer Company	Instrument Number	Maturity Date	Face Value	Rate (%)	Interest on TDR
1	10 Years Treasury Bond	Bangladesh Bank	BD0934311103	22.02.2034	55,000,000	12.40%	669,374
				Sub-Total			**669,374**
				Grand Total			**3,603,436**

Profit Receivable

Interest Receivable on Bank Deposit

Sl No.	Fund Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Interest Amount
1	Peninsula Balanced Fund	Southeast Bank PLC	Bonosree	SND 0083 13100000281	SND	6.00%	-
2	Peninsula Balanced Fund-Trading	Southeast Bank PLC	Bonosree	SND 0083 13500000051	SND	6.00%	-
4	Peninsula Balanced Fund-SIP	Bank Asia PLC	Gulsan	SND 00436000950	SND	2.00%	-
5	Peninsula Balanced Fund	Dhaka Bank PLC	Gulsan	STD 2151500002923	STD	7.00%	-
6	Peninsula Balanced Fund-Trading	Dhaka Bank PLC	Gulsan	STD 2151500002934	STD	7.00%	-
7	Peninsula Balanced Fund-Dividend	Dhaka Bank PLC	Gulsan	STD 2151500003176	STD	7.00%	-
				Sub-Total			**-**

Interest Receivable on FDR

Sl No.	Name of Instrument	Issuer Company	Branch	Instrument Number	Value	Rate (%)	Interest on FDR
1					-		-
				Sub-Total			**-**

Interest Receivable on Treasury Bond

Sl No.	Name of Instrument	Issuer Company	Instrument Number	Maturity Date	Face Value	Rate (%)	Interest on T-Bond
1	10 Years Treasury Bond	Bangladesh Bank	BD0934311103	22.02.2034	55,000,000	12.40%	234,210
				Sub-Total			**234,210**
				Grand Total			**234,210**

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MSW CHARTERED ACCOUNTANTS

Peninsula Balanced Fund

For the period from 01 July 2026 to 30 June 2026

Annexure F

Management Fees Calculation:	
Date	**Weekly Average NAV at Market**
3-Jul-25	107,597,233
10-Jul-25	109,007,242
17-Jul-25	111,176,264
24-Jul-25	114,083,044
31-Jul-25	117,958,794
7-Aug-25	118,459,702
14-Aug-25	116,279,278
21-Aug-25	116,332,309
28-Aug-25	116,908,474
4-Sep-25	118,817,711
11-Sep-25	118,243,471
18-Sep-25	118,154,322
25-Sep-25	116,383,294
2-Oct-25	115,694,038
9-Oct-25	115,831,822
16-Oct-25	114,022,252
23-Oct-25	112,684,209
30-Oct-25	113,405,000
6-Nov-25	113,229,401
13-Nov-25	112,032,104
20-Nov-25	110,789,539
27-Nov-25	111,601,369
4-Dec-25	112,229,780
11-Dec-25	111,835,770
18-Dec-25	111,445,266
25-Dec-25	110,506,496
1-Jan-26	110,535,941
8-Jan-26	111,040,953
15-Jan-26	112,449,093
22-Jan-26	114,018,819
29-Jan-26	115,537,757
5-Feb-26	117,739,117
12-Feb-26	118,044,322
19-Feb-26	121,195,178
26-Feb-26	123,598,246
5-Mar-26	124,121,276
12-Mar-26	119,209,141
19-Mar-26	120,397,325
26-Mar-26	119,767,441
2-Apr-26	117,763,841
9-Apr-26	117,476,771
16-Apr-26	118,873,372

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23-Apr-26		118,265,665
30-Apr-26		119,028,950
7-May-26		118,432,819
14-May-26		118,122,158
21-May-26		117,556,596
28-May-26		119,061,569
4-Jun-26		119,979,115
11-Jun-26		120,735,655
18-Jun-26		121,678,517
25-Jun-26		122,976,519
30-Jun-26		123,517,826
Total NAV		**6,165,832,166**
Weekly Weighted Average NAV		**116,392,878**
Management Fees Calculation for the Period	5,00,00,000*2.5%/2	1,250,000
	20,00,00,000*2%/2	1,327,858
	25,00,00,000*1.5%	-
	Remaining Amount*1%/2	-
	Total Management Fee	**2,577,858**

Trustee Fees Calculation:		
Weekly Weighted Average NAV		**116,392,878**
Trustee fee@.15%/2		174,589
Add (Lss): Advance Trustee fees		278,639
Trustee Fee during the period		**104,050**

Custodian Fees calculation:	
July 2025	12,645
August 2025	13,120
September 2025	12,923
October 2025	12,675
November 2025	12,043
December 2025	12,961
January 2026	13,374
February 2026	12,062
March 2026	13,903
April 2026	12,242
May 2026	10,997
June 2026	11,017
Custodian Fees as on 30 June 2026	**149,962**

BSEC Fees Calculation:	
Advance BSEC Fund Annual Fee	**305,225**
BSEC annual fees amortized for the quarter	116,393
Advance BSEC Fees as on 30 June 2026	**188,832**

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