Independent Auditor's Report
And Audited Financial Statements of
Peninsula AMCL BDBL Unit Fund One
For the year ended June 30, 2026

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Malek Siddiqui Wali
Chartered Accountants
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Independent Auditor's Report

To the Trustee of Peninsula AMCL BDBL Unit Fund One

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of **Peninsula AMCL BDBL Unit Fund One** 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 10.66% of its total assets (at cost value) in IFAD AUTOS. Which is non Compliance of Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025.

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 3.18 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 928,832. On the other hand, the authentication sign of the financial statements by custodian under 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. 3.15 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.
3. We draw attention to Annexure A to the financial statements, which describes the Fund's investment in the Capitec Popular Life Unit Fund amounting to BDT 10,000,000. As disclosed therein, such investment is not in compliance with Rule 67(1) of the Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2025, which restricts a mutual fund from investing in another mutual fund. Our opinion is not modified in respect of this matter.

   Our opinion is not modified in respect of this matter.

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Other Matter:

1. During our audit, we observed that the Fund had only 09 (Nine) 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.

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

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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.
- 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. 928,832 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 4, 2026
Dhaka
Data Verification Code (DVC) No. 2608040247AS478120

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MSW CHARTERED ACCOUNTANTS

Peninsula AMCL BDBL Unit Fund One
Statement of Financial Position
As at June 30, 2026

Particulars	Notes	Amount in Taka	
		30-Jun-26	30-Jun-25
A. Assets			
Investment in Securities (Market Price)	5	159,930,723	123,195,630
Investment in 10 Years Treasury Bond	5.01	9,819,569	9,808,027
Investment in Money Market	6	-	30,315,052
Advances, Deposit & Prepayments	7	242,677	245,361
Other Receivables	8	642,354	1,013,916
Cash and Cash Equivalents	9	21,112,388	13,914,955
Total Assets		**191,747,711**	**178,492,940**
B. Owner's Equity			
Unit Capital Fund	10	156,903,470	170,955,250
Unit Premium Reserve	11	7,665,195	9,369,270
Dividend Equalization Reserve		1,578,031	-
Retained Earnings	12	24,224,695	(3,193,561)
Total Equity		**190,371,391**	**177,130,959**
C. Liabilities			
Other Payable	13	1,102,811	1,088,472
Accounts Payable	14	273,509	273,509
Total Liabilities		**1,376,320**	**1,361,981**
Total Equity & Liabilities		**191,747,711**	**178,492,940**
NAV at Market Value	15	**12.13**	**10.36**
NAV at Cost Value	16	**12.77**	**12.73**

These Financial Statement Should be Read in Conjunction with the Annexed Notes.
The Financial Statement 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

Md Waliullah, FCA
Enrolment No.: 0247

Dated: Dhaka
04 August, 2026
Data Varification Code (DVC) No: 2608040247AS478120

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MSW CHARTERED ACCOUNTANTS

Peninsula AMCL BDBL Unit Fund One
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			
Gain/(Loss) on Sale of Marketable Securities	18	(4,391,502)	(4,377,084)
Dividend Income	19	5,241,830	6,568,144
Interest Income	20	4,921,775	5,338,601
Other Income		-	-
Total Income		**5,772,103**	**7,529,661**
Expenditure			
Management Fee	21	3,965,330	4,068,318
Trustee Fee	22	185,766	190,916
Custodian Fee	23	168,215	177,325
BSEC Annual Fees		185,766	190,916
Audit Fee		46,000	46,000
Other Operating Expenses	24	197,342	230,424
Total Expenditure		**4,748,419**	**4,903,899**
Profit/(Loss) Before Provision and Tax		1,023,684	2,625,762
Provision for Diminution in Value of Investment	17	30,536,932	14,670,804
Profit/(Loss) Before Tax		**31,560,616**	**17,296,567**
Provision for Tax		-	-
Net Profit/(Loss) After Tax		**31,560,616**	**17,296,567**
Appropriation to:			
Dividend Equalization Reserve		1,578,031	-
Retained Surplus		29,982,585	17,296,567
Net Profit/(Loss) After Tax for the year		**31,560,616**	**17,296,567**
Earning Per Unit	25	**2.01**	**1.02**

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

Md Waliullah, FCA
Enrolment No.: 0247

Dated: Dhaka
04 August, 2026
Data Varification Code (DVC) No: 2608040247AS478120

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CHARTERED ACCOUNTANTS

Peninsula AMCL BDBL Unit Fund One
Statement of Changes in Equity
For the Year Ended June 30, 2026

(Amount in Taka)

Particulars	Unit Capital Fund	Unit Premium	Dividend Equalization Reserve	Fair Value Reserve (Unrealized Gain)	Retained Earnings	Total Equity
Balance at July 1, 2025	170,955,250	9,369,270	-		(3,193,561)	177,130,959
Issued Unit Capital	-				-	-
Unit Surrender	(14,051,780)	-			-	(14,051,780)
Unit Premium	-	(1,704,075)			-	(1,704,075)
Fair Value Reserve (Unrealized Gain)	-	-			-	-
Dividend Paid for the Year 2024-2025	-	-			(2,564,329)	(2,564,329)
Net Profit/(Loss) for the Year	-				31,560,616	31,560,616
Appropriation to: Dividend Equalization Reserve			1,578,031		(1,578,031)	
Balance at June 30, 2026	**156,903,470**	**7,665,195**	**1,578,031**	**-**	**24,224,695**	**190,371,391**
Balance at July 1, 2024	191,016,420	10,051,350	-		(20,490,128)	180,577,642
Issued Unit Capital	-		-			-
Unit Surrender	(20,061,170)	-	-		-	(20,061,170)
Unit Premium	-	(682,080)	-		-	(682,080)
Dividend Paid for the Year 2022-2024	-	-	-		-	-
Net Profit/(Loss) for the Year	-		-		17,296,567	17,296,567
As at June 30, 2025	**170,955,250**	**9,369,270**	**-**		**(3,193,561)**	**177,130,959**

These Financial Statement Should be Read in Conjunction with the Annexed Notes.
The Financial Statement 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

Md Waliullah, FCA
Enrolment No.: 0247

Dated: Dhaka
4 August, 2026
Data Varification Code (DVC) No: 2608040247AS478120

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MSW CHARTERED ACCOUNTANTS

Peninsula AMCL BDBL Unit Fund One

Statement of Cash Flows (Unaudited)

For the Year Ended June 30, 2026

	Particulars	Notes	Amount in Taka	
			30-Jun-2026	30-Jun-2025
A.	**Cash Flows from Operating Activities**			
	Gain on Sale of Securities	Annexure-B	(4,391,502)	(4,377,084)
	Dividend Income Received in Cash	26	5,036,830	6,650,145
	Interest Income Realized in Cash	27	5,498,336	4,976,544
	Advance, Deposit and Pre-payments	28	2,684	7,799
	Payment Made for Expenses	29	(4,734,080)	(4,902,230)
	Other (If any)		-	-
	Net Cash Flows From/(Used in) Operating Activities		**1,412,269**	**2,355,173**
B.	**Cash Flows from Investing Activities**			
	Purchase of Securities	Annexure-C	(107,941,894)	(37,630,105)
	Sale of Securities (At Cost)	Annexure-B	101,743,732	56,466,891
	Investment In IPO		-	-
	Return From IPO		-	-
	Investment In Treasury-Bond		(11,542)	(9,808,027)
	Investment In Money Market/FDR		30,315,052	9,685,528
	Encashment of MTDR/FDR/T-Bill		-	-
	Net Cash Flows From/(Used in) Investing Activities		**24,105,347**	**18,714,286**
C.	**Cash Flows From Financing Activities**			
	Proceeds From Issuance of units	30	-	-
	Payments Made for Re-Purchase of Units	31	(15,755,855)	(20,743,250)
	Dividend Paid	32	(2,564,329)	-
	Net Cash Flows From/(Used in) Financing Activities		**(18,320,183)**	**(20,743,250)**
D.	Net Cash Inflows/Outflows During the Year (A+B+C)		7,197,433	326,209
E.	Cash and Cash Equivalents At The Beginning During The Year		13,914,955	13,588,746
F.	**Cash and Cash Equivalents at the end Of The Year (D+E)**		**21,112,388**	**13,914,955**
	Net Operating Cash Flows Per Unit (NOCFU)	34	**0.09**	**0.02**

These Financial Statement Should be Read in Conjunction with the Annexed Notes.
The Financial Statement 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
04 August, 2026

Md Waliullah, FCA
Enrolment No.: 0247

Data Varification Code (DVC) No: 2608040247AS478120

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Peninsula AMCL BDBL Unit Fund One
Notes to the Financial Statements
For the Year Ended June 30, 2026

Notes	Particulars	Amount in Taka	
		30-Jun-26	30-Jun-25
5	**Investmet in Marketable Securities**		
	Investment in Securities (Market Price)	159,930,723	123,195,630
	Kindly See Annexure-A	**159,930,723**	**123195630**
5.01	**Investment in 10 Years Treasury-Bond**	**9,819,569**	**9,808,027**

Particulars	Amount/Rate	Particulars	Amount/Rate
T-Bond Number	BD093411103	Maturity Date	22-Feb-34
Face Value	10,000,000	Discount Amortization During the Year	11,542
Purchase Value	9,986,445	Half Yearly Installment	602,500
Discount	**13,555**	Copun Rate	12.05%
Yield Rate	13.40%	Tenor Period	10 Years

6	**Investment in Money Market-FDR**	
IDLC Finance PLC - Gulshan Branch 10452231595805	-	6,628,391
IDLC Finance PLC - Gulshan Branch - 10452231595806	-	6,628,391
IDLC Finance PLC - Gulshan Branch - 10452231595803	-	8,529,135
IDLC Finance PLC - Gulshan Branch - 10452231595804	-	8,529,135
Total	**-**	**30,315,052**
7	**Advances, Deposits & Pre-payments**	
Opening Balance	**245,361**	**253,160**
Addition During The Period:		
Advance Trustee Fee	257,244	111,516
Advance Fund Annual fee	111,604	262,517
Total	**368,848**	**374,033**
	614,209	**627,193**
Adjustment During The Period:		
Advance Payment To ICB As Trustee Fee	185,766	190,916
Advance Fund Annual Fee	185,766	190,916
	371,532	**381,832**
Closing Balance	**242,677**	**245,361**
Closing Balance Comprises As Follows:		
Advance Trustee Fee To ICB	92,227	20,749
Advance Fund Annual Fee	150,450	224,612
Total	**242,677**	**245,361**
8	**Other Receivables**	
Opening Balance	1,013,916	733,858
Add: Addition During The Period	10,163,605	11,054,382
	11,177,521	**11,788,240**
Less: Adjust During The Period	10,535,167	10,774,324
Closing Balance	**642,354**	**1,013,916**

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Notes	Particulars		Amount in Taka	
			30-Jun-26	30-Jun-25
9	**Cash and Cash Equivalent**			
	Main Bank Accounts (Note-9.01)		21,094,222	13,896,794
	Dividend Bank Accounts (Note 9.02)		874	5
	Brokerage Accounts (Note-9.03)		17,292	18,156
	Total		**21,112,388**	**13,914,955**
9.01	**Bank Accounts (Main):**			
	South East Bank PLC SND 13100000122		336,784	318,456
	South East Bank PLC SND 13100000166		19,797	23,044
	Dhaka Bank PLC -Gulshan - STD-2151500002978		7,167,679	513,418
	Dhaka Bank PLC - Gulshan - STD-2151500002967		13,569,962	13,041,876
	Total		**21,094,222**	**13,896,794**
9.02	**Bank Accounts (Dividend):**			
	South East Bank PLC- Dividend- 13100000249		874	5
	Total		**874**	**5**
9.03	**Brokerage Accounts:**			
	ICB Securities Trading Company Limited		16,751	16,751
	BDBL Securities Limited		541	1,405
	Total		**17,292**	**18,156**
10	**Unit Capital Fund**			
	Opening Balance		170,955,250	191,016,420
	Add: Addition During The period		-	-
			170,955,250	191,016,420
	Less: Surrender During the Period		14,051,780	20,061,170
	Closing Balance As At 30 June 2026		**156,903,470**	**170,955,250**
	Details Of Unit Holding Position As On Reporting Date (%)			
	Sponsor	**12.75%**	20,000,000	20,000,000
	Insitution	**86.07%**	135,053,180	149,104,960
	Individual	**1.18%**	1,850,290	1,850,290
	Total		**156,903,470**	**170,955,250**
11	**Unit Premium Reserve**			
	Opening Balance As At 01 July 2025		9,369,270	10,051,350
	Add: Addition During The period		(1,704,075)	(682,080)
	Total		7,665,195	9,369,270
	Less: Adjust During The Period		-	-
	Closing Balance as at 30 June 2026		**7,665,195**	**9,369,270**
12	**Retained Earnings**			
	Opening Balance As At 01 July 2025		(3,193,561)	(20,490,128)
	Add: Net Income During the Period		31,560,616	17,296,567
			28,367,055	(3,193,561)
	Less: Adjustment During the Period		2,564,329	-
	Less: Appropriation to Dividend Equalisation Reserve		1,578,031	-
	Closing Balance as at 30 June 2026		**24,224,695**	**(3,193,561)**

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Notes	Particulars		Amount in Taka	
			30-Jun-26	30-Jun-25
13	**Others Payable**			
	Opening Balance		**1,088,472**	**1,086,803**
	Add: Addition During The Period:			
	Management Fee Payable To Asset Manager		3,965,330	4,068,318
	Custodian Fee Payable		168,215	177,325
	Provision For TDS on Fixed Deposit And Bond		-	-
	NAV Publication Bill Payable		-	-
	Others		-	-
	Audit Fee Payable		46,000	46,000
			4,179,545	4,291,643
	Less: Adjustment/Paid During The Period	(Note:13.1)	4,165,205	4,289,974
	Closing Balance	(Note:13.2)	**1,102,811**	**1,088,472**
13.01	**Adjustment During The Year:**			
	Management Fee Payable To Asset Manager		3,945,215	4,071,783
	Custodian Fee Payable		173,990	172,191
	NAV Publication Bill Payable		-	-
	Provision For TDS On Fixed Deposit And Bond		-	-
	Audit Fee Payable		46,000	46,000
			4,165,205	4,289,974
13.02	**Closing Balance Comprises As Follows:**			
	Management Fee Payable To Asset Manager		988,021	967,907
	Custodian Fee Payable		52,070	57,845
	Provision For TDS On Fixed Deposit And Bond		515	515
	Audit fee payable		62,205	62,205
	Total		**1,102,811**	**1,088,472**
14	**Accounts Payable**			
	Opening Balance		273,509	273,509
	Add: Dividend Payable		2,564,329	-
	Payable to Unit Holder		-	-
			2,837,837	**273,509**
	Less: Adjustment/Paid during the period	(Note:14.1)	2,564,329	-
	Closing Balance	(Note:14.2)	**273,509**	**273,509**
14.01	**Adjustment Details**			
	Dividend Paid		2,564,329	-
	Payable to CDBL		-	-
	Total		2,564,329	-
14.02	**Closing Balance Comprises As Follows:**			
	Payable to CDBL		273,500	273,500
	Payable to Unit Holder		10	10
	Total		**273,509**	**273,509**

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Notes	Particulars	Amount in Taka	
		30-Jun-26	30-Jun-25
15	**Net Asset Value (NAV) Per Unit**		
	At Market value		
	Unit Capital	156,903,470	170,955,250
	Retained Earning	24,224,695	(3,193,561)
	Dividend Equalization Reserve	1,578,031	-
	Unit Premium/(Discount)	7,665,195	9,369,270
	Unrealized Gain from Investment	-	-
	Total Equity/Market Value (A)	**190,371,391**	**177,130,959**
	Number Of Outstanding Units (B)	15,690,347	17,095,525
	Net Asset Value Per Unit (A/B) At Market Price	**12.13**	**10.36**
16	**At Cost Value**		
	Total Equity At Market Value	190,371,391	177,130,959
	Unrealized Loss/(Gain) From Investment	9,978,664	40,515,596
	Total Equity/Cost Value (C)	**200,350,055**	**217,646,555**
	Number Of Outstanding Units (D)	15,690,347	17,095,525
	Net Asset Value Per Unit (C/D) At Cost Price	**12.77**	**12.73**
17	**Provision For Investment**		
	Total Required Provision	9,978,664	40,515,596
	Provision Adjustment During The Year	-	-
		9,978,664	40,515,596
	Provision Kept/(Released)	40,515,596	55,186,400
	Provision To The P&L Accounts	**30,536,932**	**14,670,804**
18	**Gain/(Loss) on Sale of Marketable Securities (Annexure-B)**	**(4,391,502)**	**(4,377,084)**
19	**Dividend Income (Annexure-D)**	**5,241,830**	**6,568,144**
20	**Interest Income (Annexure-E)**	**4,921,775**	**5,338,601**
21	**Management Fees (Annexure-F)**	**3,965,330**	**4,068,318**
22	**Trustee Fees (Annexure-F)**	**185,766**	**190,916**
23	**Custodian Fees (Annexure-F)**	**168,215**	**177,325**
24	**Other Operating Expenses**		
	BO Account Annual Charge	150	450
	Bidding Charge	-	-
	CBDL Expenses	21,775	9,391
	Bank Charges and Excise Duty	98,217	86,883
	Publication Expenses	77,200	133,700
	Total	**197,342**	**230,424**
25	**Earning Per Unit**		
	Net Profit For The Period (A)	31,560,616	17,504,885
	Number If Units (B)	15,690,347	17,095,525
	Earnings Per Unit (A/B)	**2.01**	**1.02**

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Notes	Particulars	Amount in Taka	
		30-Jun-26	30-Jun-25
26	**Dividend Income Received In Cash**		
	Dividend Income from Investment In Securities	5,241,830	6,568,144
	Add: Previous Year Dividend Receivable	11,516	93,517
	Less : Current Year Dividend Receivable	(216,517)	(11,516)
	Closing Balance	**5,036,830**	**6,650,145**
27	**Interest Income Realized in Cash**		
	Interest Income on Bank Deposits and Bonds	4,921,775	5,338,601
	Add : Previous year Interest Receivable on FDR & Bonds	1,002,398	640,341
	Less : Current year Interest Receivable on FDR & Bonds	(425,837)	(1,002,398)
	Closing Balance	**5,498,336**	**4,976,544**
28	**Advances, Deposits & Prepayments**	**2,684**	**7,799**
29	**Payment made For Expenses:**		
	Total Expenses	4,748,419	4,903,899
	Less: Preliminary Expenses	-	-
	Add: Previous year Operating Expenses Payable (N: 29.01)	1,088,472	1,086,803
	Add: Donation & Charges On Interest Against Dividend Income	-	-
	Less: Current Year Operating Expenses Payable (N: 29.02)	(1,102,811)	(1,088,472)
	Closing Balance	**4,734,080**	**4,902,230**
29.01	**Closing Balance Comprises As Follows:**		
	Current Liabilites	1,088,472	1,086,803
	Less: Advance Payment of Fees, Tax & Suspen's	-	-
	Closing Balance	**1,088,472**	**1,086,803**
29.02	**Current Year Operating Expenses Payable**		
	Current Liabilities (Current Year)	1,102,811	1,088,472
	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	**1,102,811**	**1,088,472**
30	**Proceeds From Issuance Of Units:**	**-**	**-**
31	**Payments Made For Re-Purchase Of Units:**	**(15,755,855)**	**(20,743,250)**
32	**Dividend Paid During The Year**		
	Dividend Declared During The Year	2,564,329	-
	Add: Previous Year Dividend Payable	-	-
	Less: Current Year Dividend Payable	-	-
	Closing Balance	**2,564,329**	**-**

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Notes	Particulars	Amount in Taka	
		30-Jun-26	30-Jun-25
33	**Profit And Earnings Per Unit Available For Distribution**		
	Retained Earnings Brought Forward	(3,193,562)	(20,490,129)
	Add/(Less): Last Year Adjustment	-	-
	Less: Dividend Paid	2,564,329	-
	Less: Transferd to Dividend Equalization Reserve	-	-
	Add: Profit/Loss For The Period	31,560,616	17,296,567
	Add: Dividend Equalization Reserve	1,578,031	-
		27,380,756	**(3,193,562)**
	Number of Units	15,690,347	17,095,525
	Per Unit Profit Available for Distribution	**1.75**	**(0.19)**
34	**Net Operating Cash Flows Per Unit (NOCFU)**		
	Net Cash Inflows/ (Outflows) From Operating Activities	1,412,269	326,209
	Number of Units	15,690,347	17,095,525
	Net Operating Cash Flows Per Unit	**0.09**	**0.02**

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 30th 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

On Behalf of Peninsula AMCL BDBL Unit Fund One

Chairman, Trustee
Investment Corporation of Bangladesh

Member Secretury, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
Peninsula AMCL

Manager, Compliance
Peninsula AMCL

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As at 30 June 2026

Portfolio

Listed 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	430,096	43.64	18,769,695	65.50	28,171,288	9,401,593	9.30%
2		BANKASIA	888,851	20.17	17,925,513	18.40	16,354,858	(1,570,654)	8.89%
3		CITYBANK	630,203	29.38	18,513,663	32.00	20,166,496	1,652,833	9.18%
		Sub-Total			**55,208,871**		**64,692,643**	**9,483,772**	**27.37%**
1	Telecomunication	GP	55,050	335.61	18,475,107	259.60	14,290,980	(4,184,127)	9.16%
2		ROBI	186,200	33.56	6,248,332	32.60	6,070,120	(178,212)	3.10%
		Sub-Total			**24,723,439**		**20,361,100**	**(4,362,339)**	**12.26%**
1	Cement	LHB	174,000	52.43	9,123,372	56.00	9,744,000	620,628	4.52%
		Sub-Total			**9,123,372**		**9,744,000**	**620,628**	4.52%
1	Mutual Fund	ICB Agrani Bank Mutual Fund	200,000	10.00	2,000,000	7.10	1,420,000	(580,000)	0.99%
		Sub-Total			**2,000,000**		**1,420,000**	**(580,000)**	**0.99%**
1	Engineering	IFADAUTOS	202,344	106.24	21,497,834	26.10	5,281,178	(16,216,656)	10.66%
2		SINGERBD	7,600	174.10	1,323,177	81.60	620,160	(703,017)	0.66%
		Sub-Total			**22,821,011**		**5,901,338**	**(16,919,673)**	**11.31%**
1	Pharmaceuticals & Chemicals	BXPHARMA	138,543	135.12	18,720,120	140.60	19,479,146	759,025	9.28%
2		SQURPHAMA	75,449	234	17,628,858	224.00	16,900,576	(728,282)	8.74%
3		MARICO	4,100	2,361.88	9,683,715	2,771.20	11,361,920	1,678,205	4.80%
		Sub-Total			**46,032,694**		**47,741,642**	**1,708,948**	**22.82%**
Total					**159,909,387**		**149,860,723**	**(10,048,664)**	

Non 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	Capitec Popular Life Unit Fund	1,000,000	10.00	10,000,000	10.07	10,070,000	5.22%	70,000
		Sub-Total			**10,000,000**		**10,070,000**		**70,000**

Grand Total					**169,909,387**		**159,930,723**		**(9,978,664)**

Investment 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	100,000	100.00	9,986,445	100.00	9,819,569	5.21%	13,555
		Sub-Total			**9,986,445**		**9,819,569**		**13,555**

CHARTERED ACCOUNTANTS

CamScanner

Peninsula AMCL BDBL Unit Fund One
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	Sales Price Per Share	Commission	Sale value	Gain/(Loss)	Grand Total
1	BATBC	42,600	351.12	14,957,720.56	295.13	31,935.90	12,540,496.30	(2,417,224.26)	(2,390,479.82)
2		15,095	218.96	3,305,211.06	221.29	8,411.00	3,331,955.50	26,744.44	
1	PRIMEBANK	128,125	22.54	2,887,718.43	27.71	8,875.51	3,541,327.79	653,609.36	1,326,411.48
2		30,000	29.96	898,812.02	31.60	2,370.00	945,630.00	46,817.98	
3		275,980	29.96	8,268,471.40	32.31	22,336.86	8,894,455.54	625,984.14	
1	BRACBANK	73,000	29.89	2,182,317.87	62.80	11,466.26	4,573,233.74	2,390,915.87	6,399,521.52
2		50,000	42.16	2,107,801.48	77.37	9,671.25	3,858,828.75	1,751,036.62	
3		54,500	42.16	2,297,503.61	77.50	10,559.38	4,213,190.62	1,915,687.01	
		15,000	43.64	654,610.65	66.60	2,507.33	996,492.67	341,882.02	
1	EBL	55,000	22.77	1,252,382.67	25.55	3,513.00	1,401,687.00	149,304.33	1,229,619.67
2		80,000	22.77	1,821,647.52	22.80	4,560.00	1,819,440.00	(2,207.52)	
3		35,000	22.77	796,970.79	22.73	2,077.71	793,422.29	(3,548.50)	
4		15,500	22.77	352,944.21	24.20	937.75	374,162.25	21,218.04	
5		12,000	22.77	273,247.13	24.32	772.91	291,021.09	17,773.96	
6		46,983	22.77	1,069,830.82	25.50	3,006.04	1,195,060.46	125,229.64	
7		100,000	22.77	2,277,059.40	25.90	6,475.00	2,583,525.00	306,465.60	
8		100,000	22.77	2,277,059.40	25.83	6,497.06	2,576,002.94	298,943.54	
9		100,000	22.77	2,277,059.40	26.00	6,500.00	2,593,500.00	316,440.60	
1	IFIC	200,000	16.61	3,321,637.99	5.90	2,950.00	1,177,050.00	(2,144,587.99)	(14,788,268.87)
2		525,499	16.61	8,727,587.21	4.90	6,477.96	2,568,467.14	(6,159,120.07)	
3		557,008	16.19	9,015,704.36	4.56	6,443.75	2,531,143.55	(6,484,560.81)	
1	ROBI	148,928	31.73	4,725,540.99	30.30	11,324.89	4,500,724.31	(224,816.68)	(616,938.87)
2		36,929	31.73	1,171,770.95	29.90	2,760.44	1,101,416.66	(70,354.29)	
3		100,000	31.73	3,173,037.30	28.59	7,230.60	2,851,269.40	(321,767.90)	
1	CITYBANK	25,000	26.06	651,590.34	31.10	1,983.33	775,516.67	123,926.33	4,139,961.31
2		482,200	26.06	12,567,874.51	31.47	37,967.78	15,137,892.62	2,570,018.11	
3		241,300	26.06	6,289,149.98	32.14	19,392.35	7,735,166.85	1,446,016.87	
								-	
1	BXPHARMA	4,000	99.64	398,551.53	124.00	1,246.90	494,753.10	96,201.57	308,671.47
2		10,000	99.64	996,378.81	124.95	3,123.75	1,246,376.25	249,997.44	
		5,000	149.31	746,539.43	142.16	1,788.11	709,011.89	(37,527.54)	
Total				101,743,731.85		245,162.82	97,352,220.38	(4,391,502.12)	(4,391,502.12)

MSM CHARTERED ACCOUNTANTS

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Peninsula AMCL BDBL Unit Fund One

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	35,000	24.30	850,500.00	2,136.19	852,636.19	24.90	871,500.00	18,863.81
2		60,000	24.40	1,464,000.00	3,687.62	1,467,687.62	24.90	1,494,000.00	26,312.38
3		50,500	24.60	1,242,300.00	3,118.06	1,245,418.06	24.90	1,257,450.00	12,031.94
4	BXPHARMA	15,000	118.13	1,771,910.40	4,453.53	1,776,363.93	140.60	2,109,000.00	332,636.07
5	CITYBANK	139,000	25.78	3,583,700.00	8,959.25	3,592,659.25	32.00	4,448,000.00	855,340.75
6		189,500	23.82	4,514,232.50	11,314.50	4,525,547.00	32.00	6,064,000.00	1,538,453.00
7		420,000	27.05	11,362,000.00	28,417.58	11,390,417.58	32.00	13,440,000.00	2,049,582.42
8		315,000	29.30	9,229,500.00	23,111.00	9,252,611.00	32.00	10,080,000.00	827,389.00
9		290,703	29.30	8,517,597.90	21,327.88	8,538,925.78	32.00	9,302,496.00	763,570.22
10		24,500	29.40	720,300.00	1,826.71	722,126.71	32.00	784,000.00	61,873.29
11	SQPHARMA	7,700	232.18	1,787,820.00	4,469.55	1,792,289.55	224.00	1,724,800.00	(67,489.55)
12		3,000	210.10	630,300.00	1,575.75	631,875.75	224.00	672,000.00	40,124.25
13		3,000	210.88	632,654.90	1,591.11	634,246.01	224.00	672,000.00	37,753.99
14		3,650	210.11	766,909.50	1,917.27	768,826.77	224.00	817,600.00	48,773.23
15	BRAC Bank	50,500	65.92	3,328,717.50	8,368.81	3,337,086.31	65.50	3,307,750.00	(29,336.31)
16		38,100	66.00	2,514,534.30	6,437.95	2,520,972.25	65.50	2,495,550.00	(25,422.25)
17		53,000	65.89	3,492,000.00	8,739.18	3,500,739.18	65.50	3,471,500.00	(29,239.18)
18		73,500	84.23	6,191,225.80	15,478.07	6,206,703.87	65.50	4,814,250.00	(1,392,453.87)
19	PRIMEBANK	52,072	28.77	1,498,336.00	3,765.76	1,502,101.76	30.00	1,562,160.00	60,058.24
20		51,500	28.90	1,488,350.00	3,730.80	1,492,080.80	30.00	1,545,000.00	52,919.20
21		142,000	29.23	4,150,580.80	10,388.57	4,160,969.37	30.00	4,260,000.00	99,030.63
22		2,650	29.60	78,440.00	196.10	78,636.10	30.00	79,500.00	863.90
23		17,758	33.60	596,668.80	1,491.67	598,160.47	30.00	532,740.00	(65,420.47)
24		40,000	33.30	1,332,000.00	3,334.92	1,335,334.92	30.00	1,200,000.00	(135,334.92)
25	BANKASIA	165,000	22.10	3,646,500.00	9,116.25	3,655,616.25	18.40	3,036,000.00	(619,616.25)
26		100,000	21.40	2,140,000.00	5,354.70	2,145,354.70	18.40	1,840,000.00	(305,354.70)
27		28,718	20.75	595,802.60	1,489.50	597,292.10	18.40	528,411.20	(68,880.90)
28		79,500	21.36	1,697,989.20	4,259.54	1,702,248.74	18.40	1,462,800.00	(239,448.74)
29		42,000	22.20	932,400.00	2,331.00	934,731.00	18.40	772,800.00	(161,931.00)
30		404,000	21.95	8,868,078.10	22,191.75	8,890,269.85	18.40	7,433,600.00	(1,456,669.85)
31	BATBC	1,695	219.23	371,599.20	929.00	372,528.20	219.60	372,222.00	(306.20)
32		5,000	219.00	1,095,000.00	2,737.50	1,097,737.50	219.60	1,098,000.00	262.50
33		8,400	217.90	1,830,360.00	4,585.36	1,834,945.36	219.60	1,844,640.00	9,694.64
34	LHB	90,000	49.89	4,490,000.00	11,233.54	4,501,233.54	56.00	5,040,000.00	538,766.46
35		84,000	54.89	4,610,532.20	11,606.14	4,622,138.34	56.00	4,704,000.00	81,861.66
36	ROBI	58,000	32.50	1,885,000.00	4,712.50	1,889,712.50	32.60	1,890,800.00	1,087.50
37		45,000	32.33	1,455,000.00	3,637.50	1,458,637.50	32.60	1,467,000.00	8,362.50
38		71,200	32.43	2,309,240.00	5,792.37	2,315,032.37	32.60	2,321,120.00	6,087.63
Total				**107,672,079.70**	**269,814.48**	**107,941,894.18**		**110,816,689.20**	**2,874,795.02**

CHARTERED ACCOUNTANTS

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MSW CHARTERED ACCOUNTANTS

Peninsula AMCL BDBL Unit Fund One
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 Dividend	23.02.25	4,100	10	1950%	799,500.00
2	GP INTERIM DIVIDEND	13.08.25	55,050	10	110%	605,550.00
3	Marico Dividend	21.08.25	4,100	10	600%	246,000.00
4	Capitec Cash Dividend	30.06.25	1,000,000	10	2.80%	280,000.00
5	SQURPHAMA INTERIM DIVIDEND	16.11.25	65,799	10	120%	789,588.00
6	IFADAUTOS INTERIM DIVIDEND	17.11.25	202,344	10	2%	40,468.80
7	MARICO Interim Dividend	23.11.25	4,100	10	500%	205,000.00
8	GP INTERIM DIVIDEND	03.03.26	55,050	10	105%	578,025.00
9	Robi Cash Dividend	16.03.26	12,000	10	17.5%	21,000.00
10	Brac Bank Cash Dividend	17.05.26	387,040	10	15%	580,560.01
11	BANKASIA Cash Dividend	21.05.26	819,218	10	8.5%	696,345.01
12	Marico Cash Dividedn	25.05.26	4,100	10	500%	205,000.00
13	Marico Cash Dividedn	17.02.26	4,100	10	475%	194,750.00
14	Fraction Dividend Brac Bank					43.22
	Total					**5,241,830.04**

Dividend Receivable:

S.L	Company Name	Record Date	Number of Shares	Face Value Per Share	Cash Dividend %	Cash Dividend
1	ADVENT		8,334	10	2%	1,666.80
2	VFSTHREAD		16,418	10	6%	9,850.60
3	Marico Cash Dividedn		4,100	10	500%	205,000.00
	Total					**216,517**

CamScanner

MSW
CHARTERED ACCOUNTANTS

Peninsula AMCL BDBL Unit Fund One
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 AMCL BDBL Unit Fund One	Southeast Bank P	Bonosree	13100000122	SND	6%	19,643.46
2	Peninsula AMCL BDBL Unit Fund One (Dividend)	Southeast Bank P	Bonosree	13100000249	SND	6%	387
3	Peninsula AMCL BDBL Unit Fund One- Tradind	Southeast Bank P	Bonosree	13100000166	SND	6%	1,248
4	Peninsula AMCL BDBL Unit Fund One Account 2019	Southeast Bank P	Bonosree	13500000042	SND	6%	-
5	Peninsula AMCL BDBL Unit Fund One Account 2018	Southeast Bank P	Bonosree	13100000273	SND	6%	-
6	Peninsula AMCL BDBL Unit Fund One	Dhaka Bank PLC	Gulshan	2151500002978	STD	7%	306,203
7	Peninsula AMCL BDBL Unit Fund One- Tradind	Dhaka Bank PLC	Gulshan	2151500002967	STD	7%	825,818
						Sub-Total	1,153,300

Interest on Fixed Deposit Receipt

Sl No.	Name of Instrument	Issuer Company	Branch	Instrument Number	Value	Rate (%)	Interest on FDR
1	Fixed Deposit Receipts	IDLC Finance PLC	Gulshan	10452231595803	-	11.50%	771,877
2	Fixed Deposit Receipts	IDLC Finance PLC	Gulshan	10452231595804	-	11.50%	771,877
3	Fixed Deposit Receipts	IDLC Finance PLC	Gulshan	10452231595805	-	11.50%	319,480
4	Fixed Deposit Receipts	IDLC Finance PLC	Gulshan	10452231595806	-	11.50%	688,198
						Sub-Total	2,551,432

Interest 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		22.02.2034	10,000,000	12.40%	1,217,043
						Sub-Total	1,217,043

Grand Total	4,921,775

Profit Receivable

Interest Receivable on Bank Deposit

Sl No.	Fund Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Interest Amount
1	Peninsula AMCL BDBL Unit Fund One	Southeast Bank PLC	Bonosree	13100000122	SND	6%	-
2	Peninsula AMCL BDBL Unit Fund One (Dividend)	Southeast Bank PLC	Bonosree	13100000249	SND	6%	-
3	Peninsula AMCL BDBL Unit Fund One- Tradind	Southeast Bank PLC	Bonosree	13100000166	SND	6%	-
4	Peninsula AMCL BDBL Unit Fund One Account 2019	Southeast Bank PLC	Bonosree	13500000042	SND	6%	-
5	Peninsula AMCL BDBL Unit Fund One Account 2018	Southeast Bank PLC	Bonosree	13100000273	SND	6%	-
6	Peninsula AMCL BDBL Unit Fund One	Dhaka Bank PLC	Gulshan	2151500002978	STD	7%	-
7	Peninsula AMCL BDBL Unit Fund One- Tradind	Dhaka Bank PLC	Gulshan	2151500002967	STD	7%	-
Sub-Total							-

Interest Receivable on FDR

Sl No.	Name of Instrument	Issuer Company	Branch	Instrument Number	Value	Rate (%)	Interest on FDR
1	Fixed Deposit Receipts	IDLC Finance PLC	Gulshan	10452231595803	-	11.75%	-
2	Fixed Deposit Receipts	IDLC Finance PLC	Gulshan	10452231595804	-	11.75%	-
3	Fixed Deposit Receipts	IDLC Finance PLC	Gulshan	10452231595805	-	11.50%	-
4	Fixed Deposit Receipts	IDLC Finance PLC	Gulshan	10452231595806	-	11.50%	-
				Sub-Total			-

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	10,000,000	12.40%	425,837
						Sub-Total	425,837

Sub-Total	
Grand Total	425,837

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CHARTERED ACCOUNTANTS

Peninsula AMCL BDBL Unit Fund One

For the period from 01 July 2025 to 30 June 2026

Annexure F

Management Fees Calculation:		
Date		Weekly Average NAV at Market
3-Jul-25		177,427,791
10-Jul-25		179,993,116
17-Jul-25		183,562,074
24-Jul-25		188,278,476
31-Jul-25		195,199,728
7-Aug-25		196,537,598
14-Aug-25		193,416,484
21-Aug-25		193,470,488
28-Aug-25		194,494,015
4-Sep-25		197,931,107
11-Sep-25		199,050,490
18-Sep-25		196,654,825
25-Sep-25		193,557,447
2-Oct-25		192,427,744
9-Oct-25		192,751,806
16-Oct-25		189,502,397
23-Oct-25		186,990,371
30-Oct-25		188,037,563
6-Nov-25		187,569,916
13-Nov-25		178,119,544
20-Nov-25		173,173,690
27-Nov-25		175,177,029
4-Dec-25		176,339,874
11-Dec-25		175,484,416
18-Dec-25		174,782,811
25-Dec-25		173,157,824
1-Jan-26		173,171,062
8-Jan-26		174,033,766
15-Jan-26		176,095,360
22-Jan-26		178,401,078
29-Jan-26		180,863,954
5-Feb-26		182,865,014
12-Feb-26		185,106,189
19-Feb-26		189,967,346
26-Feb-26		193,698,609
5-Mar-26		194,322,492
12-Mar-26		186,291,614
19-Mar-26		188,084,953
26-Mar-26		186,913,472
2-Apr-26		183,616,461
9-Apr-26		183,377,289
16-Apr-26		185,845,361
23-Apr-26		184,865,951
30-Apr-26		186,098,727
7-May-26		185,235,710
14-May-26		184,845,138
21-May-26		184,398,670
28-May-26		187,112,735
4-Jun-26		185,473,746
11-Jun-26		184,479,393
18-Jun-26		186,022,243
25-Jun-26		188,302,045
30-Jun-26		189,287,330
Total NAV		**9,841,864,334**
Weekly Weighted Average NAV		**185,766,478**
Management Fees Calculation for the Period 01 July 2025 to 30 June 2026	5,00,00,000*2.5%/2	1,250,000
	20,00,00,000*2%/2	2,715,330
	25,00,00,000*1.5%/2	-
	RemainingAmount*1%/2	-
	Total Management Fee	**3,965,330**

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Trustee Fees Calculation:		
Weekly Weighted Average NAV		185,766,478
Trustee Fee@.15%/2		185,766
Add (Less): Advance Trustee fees		277,993
Trustee Fee During the Period		**92,227**

Custodian Fees Calculation:	
31-Jul-25	14,516
31-Aug-25	15,227
30-Sep-25	15,011
31-Oct-25	14,637
30-Nov-25	13,731
31-Dec-25	14,173
31-Jan-26	14,590
28-Feb-26	13,016
31-Mar-26	15,147
30-Apr-26	13,207
31-May-26	11,991
30-Jun-26	12,969
Custodian Fees as on 30 June 2026	**168,215**

BSEC Fees Calculation:	
Advance BSEC Fund Annual Fee	**336,216**
BSEC Annual Fees Amortized for the Quarter	185,766
BSEC Annual Fees as on 30 June 2026	**150,450**

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