Auditor's Report and Audited Financial Statements of Peninsula Sadharan Bima Corporation Unit Fund One

For the year ended June 30, 2026

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Malek Siddiqui Wali
Chartered Accountants
Since 1965
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Independent Auditor's Report

To the Trustee of Peninsula Sadharan Bima Corporation Unit Fund One

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of **Peninsula Sadharan Bima Corporation 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 12.46% 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 3.20 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 1,241,305. 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. 3.16 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 15,000,000. 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:

During our audit, we observed that the Fund had only 11 (Eleven) 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

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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.
- 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. 1,241,305 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. 2608040247AS696959

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MSW CHARTERED ACCOUNTANTS

Peninsula Sadharan Bima Corporation 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 Marketable Securities (Market Price)	5	201,870,211	159,848,069
Investment in 10 Years Treasury-Bond	5.01	15,711,311	15,692,843
Investment in Money Market	6	-	20,497,154
Preliminary Expenses	7	-	-
Advances, Deposit & Prepayments	8	400,098	414,228
Other Receivables	9	1,074,256	912,827
Cash and Cash Equivalent	10	44,660,201	29,293,044
Total Assets		**263,716,077**	**226,658,164**
B. Owner's Equity			
Unit Capital Fund	11	236,661,710	246,485,150
Unit Premium Reserve	12	15,330,941	15,536,847
Fair Value Reserve (Unrealized Gain)		-	-
Dividend Equalization Reserve		2,351,659	-
Retained Earnings/(Losses)	13	7,571,763	(37,109,750)
Total Equity		**261,916,073**	**224,912,247**
C. Liabilities			
Other Liabilities	14	1,799,004	1,744,916
Accounts Payable	15	1,000	1,000
Total Liabilities		**1,800,004**	**1,745,916**
Total Equity & Liabilities		**263,716,077**	**226,658,164**
NAV at Market Value	17	**11.07**	**9.12**
NAV at Cost Value	18	**11.81**	**11.25**

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
Enrollment No: 0247

Dated, Dhaka:
August 04, 2026
Document verification code (DVC) no: 2608040247AS696959

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MSW CHARTERED ACCOUNTANTS

Peninsula Sadharan Bima Corporation 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			
Capital Gain/(Loss)	19	5,043,761	(20,325,730)
Dividend Income	20	7,313,217	9,656,836
Interest Income	21	6,136,526	7,811,804
Other Income		-	-
Total Income		**18,493,504**	**(2,857,090)**
Expenditure			
Management Fee	22	5,215,220	5,743,974
Trustee Fee	23	373,541	426,866
Custodian Fee	24	108,969	123,040
Amortization of Pre-Operating Expenses	7	-	233,353
CDBL Annual Fee		52,000	-
BSEC Annual Fees		248,976	284,578
Audit Fee		46,000	46,000
CBDL Expenses		31,496	19,718
Other Operating Expenses	25	212,595	320,061
Total Expenditure		**6,288,796**	**7,197,590**
Profit/(Loss) Before Provision and Tax		**12,204,707**	**(10,054,680)**
Provision for Diminution in Value of Investment	16	34,828,465	38,960,604
Profit/(Loss) Before Tax		**47,033,172**	**28,905,924**
Provision for Tax		-	-
Net Profit/(Loss) After Tax		**47,033,172**	**28,905,924**
Earning Per Unit	26	**1.99**	**1.17**
Appropriation to:			
Dividend Equalization Reserve		2,351,659	-
Retained Surplus		44,681,513	28,905,924
Net Profit/(Loss) After Tax for the year		**47,033,172**	**28,905,924**

These financial statements should be read in conjunction with the annexed notes.
The Financial Statement were Approved by the Trustee and were Signed on its Behalf By.

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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.

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RJSC Firm Registration No: P-50041/2022

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CHARTERED ACCOUNTANTS

Peninsula Sadharan Bima Corporation Unit Fund One
Statement of Changes in Equity
As at June 30, 2026

(Amount in Taka)

Particulars	Unit Capital Fund	Unit Premium	Dividend Equalization Reserve	Fair Value Reserve (Unrealized Gain)	Retained Earnings	Total Equity
	Taka	Taka	Taka	Taka	Taka	Taka
Balance as at 01 July 2025	246,485,150	15,536,847	-	-	(37,109,750)	224,912,247
Issued/(Surrender) Unit Capital	(9,823,440)	-	-	-	-	(9,823,440)
Unit Premium	-	(205,906)	-	-	-	(205,906)
Fair Value Resurve (Unrealized Gain)	-	-	-	-	-	-
Dividend Payable	-	-	-	-	-	-
Net Profit/(Loss) for the Period	-	-	-	-	47,033,172	47,033,172
Appropriation to:Dividend Equalization Reserve	-	-	2,351,659	-	(2,351,659)	-
Balance as at 30 June 2026	**236,661,710**	**15,330,941**	**2,351,659**	**-**	**7,571,763**	**261,916,073**

Balance as at 01 July 2024	363,550,000	372,000	-	-	(66,015,674)	297,906,326
Issued/(Surrender) Unit Capital	(117,064,850)	-			-	(117,064,850)
Unit Premium	-	15,164,847			-	15,164,847
Dividend Payable	-	-			-	-
Fair Value Resurve (Unrealized Gain)	-	-				-
Net profit/(Loss) for the Period					28,905,924	28,905,924
Balance as at 30 June 2025	**246,485,150**	**15,536,847**			**(37,109,750)**	**224,912,247**

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.

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Investment Corporation of Bangladesh

Member Secretary, Trustee
Investment Corporation of Bangladesh

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Peninsula AMCL

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Md. Waliullah, FCA
Enrollment No: 0247

Dated, Dhaka:
August 04, 2026
Document verification code (DVC) no: 2608040247AS696959

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MSW CHARTERED ACCOUNTANTS

Peninsula Sadharan Bima Corporation Unit Fund One
Statement of Cash Flows
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	5,043,761	(20,325,730)
Dividend Income Received in Cash	27	6,931,818	9,809,397
Interest Income Realized in Cash	28	6,352,525	7,976,414
Advance, Deposit and Prepayments	29	14,130	63,437
Payment Made for Expenses	30	(6,234,712)	(7,266,597)
Other (If any)		-	-
Net Cash Flows From/(Used in) Operating Activities		**12,107,523**	**(9,743,080)**
B. Cash Flows From Investing Activities			
Purchase of Securities	Annexure-C	(151,762,555)	(51,846,353)
Sale of Securities (at Cost)	Annexure-B	144,568,878	138,672,396
Investment In IPO		-	-
Return From IPO		-	-
Investment In Treasury-Bond		(18,468)	(15,692,843)
Investment In Money Market		20,497,154	48,543,204
Encashment of MTDR/FDR/T-Bill		-	-
Net Cash Flows From/(Used in) Investing Activities		**13,285,009**	**119,676,405**
C. Cash Flows From Financing Activities			
Proceeds From Issuance of Units	31	-	-
Payments Made For/From Re-Purchase of Units	32	(10,029,346)	(101,900,003)
Dividend Paid	33	-	-
Net Cash Flows From/(Used in) Financing Activities		**(10,029,346)**	**(101,900,003)**
D. Net Cash Inflows/Outflows During the year (A+B+C)		**15,363,186**	**8,033,322**
E. Cash and Cash Equivalents at the Beginning of the year		29,297,015	21,263,693
F. Cash and Cash Equivalents at the end of the year (D+E)		**44,660,201**	**29,297,015**
Net Operating Cash Flows Per Unit (NOCFU)	34	**0.51**	**1.19**

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

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

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

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Enrollment No: 0247

Dated, Dhaka:
August 04, 2026
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Peninsula Sadharan Bima Corporation Unit Fund One

Notes to the Financial Statements

For the Year ended 30 June 2026

Notes	Particulars	Amounts in Taka	
		30-Jun-26	30-Jun-25
5	**Investment in Marketable Securities (Market Price)**		
	Investment in Listed Securities	201,870,211	159,848,069
	Total	**201,870,211**	**159,848,069**
5.01	**Investment in 10 Years Treasury-Bond**	**15,711,311**	**15,692,843**

Particulars	Amount/Rate	Particulars	Amount/Rate
T-Bond Number	BD0934311103	Maturity Date	22-Feb-34
Face Value	16,000,000	Amortization During the Year	2,683
Purchase Value	15,690,160	Half Yearly Installment	964,000
Discount	309,840	Copun Rate	12.05%
Yield Rate	12.40%	Tenor Period	10 Years

6	**Investment in Money Market (FDR)**		
	IDLC Finance PLC-1045224345804	-	10,248,577
	IDLC Finance PLC-1045224345805	-	10,248,577
	Total	**-**	**20,497,154**
7	**Preliminary Expenses**		
	Opening Balance	-	233,353
	Less: Amortization	-	233,353
	Closing Balance	**-**	**-**
8	**Advances, Deposits & Prepayments**		
	Opening Balance	**414,228**	**477,665**
	Addition During the Period:		
	Advance Trustee Fee	451,546	296,608
	CDBL Annual Fee	52,000	
	Advance Fund Annual Fee	156,840	351,398
		660,386	**648,006**
	Less: Adjustment During the Period	674,516	711,443
	Closing Balance	**400,098**	**414,228**
	Adjustment During the Period:		
	Advance Payment to ICB as Trustee Fee	373,541	426,866
	CDBL Annual Fees	52,000	
	Advance Fund Annual fee	248,976	284,577
	Closing Balance	**674,516**	**711,443**
	Closing Balance Comprises as Follows:		
	Advance Trustee Fee to ICB	189,025	111,019
	Advance Fund Annual fee	211,073	303,209
	Total	**400,098**	**414,228**
9	**Other Receivables**		
	Opening Balance	912,827	1,226,025
	Add: Addition During the Period	13,449,743	15,286,165
		14,362,570	**16,512,190**
	Less: Adjust During the Period	13,288,313	15,599,363
	Closing Balance	**1,074,256**	**912,827**

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10	**Cash & Cash Equivalents**		
	Main Bank Accounts (Note-10.01)	27,795,120	28,077,774
	Dividend Bank Accounts (Notes-10.02)	4,493	5,563
	Brokerage Accounts (Note-10.03)	16,860,589	1,209,707
	Total	**44,660,201**	**29,293,044**
10.01	**Bank Accounts (Main):**		
	South East Bank PLC-Banasree Branch-13100000220	236,750	289,860
	South East Bank PLC-Banasree Branch-13100000263	329,082	312,288
	City Bank PLC-Banasree Branch-1122522579001	-	256,939
	Dhaka Bank PLC-Gulshan Branch- STD-2151500002912	23,206,965	812,078
	Dhaka Bank PLC-Gulshan Branch- STD-2151500002945	4,022,323	26,406,610
	Total	**27,795,120**	**28,077,774**
10.02	**Bank Account (Dividend):**		
	South East Bank PLC-Banasree Branch-068	4,493	5,563
	Total	**4,493**	**5,563**
10.03	**Brokerage Accounts:**		
	NLI Securities Limited	16,860,589	1,209,707
	Total	**16,860,589**	**1,209,707**
11	**Unit Capital Fund**		
	Opening Balance 01 July 2025	246,485,150	363,550,000
	Add: Addition During the Period		-
		246,485,150	363,550,000
	Less: Surrender During the Period	9,823,440	117,064,850
	Closing Balance As At 30 June 2026	**236,661,710**	**246,485,150**
	Details of Unit Holding Position As On Reporting Date (%)		
	Sponsor - **8.45%**	20,000,000	20,000,000
	Institution - **91.11%**	215,611,710	225,435,150
	Indivisual - **0.44%**	1,050,000	1,050,000
	Total	**236,661,710**	**246,485,150**
12	**Unit Premium Reserve**		
	Opening Balance As At 01 July 2025	15,536,847	372,000
	Add: Unit Premium Reserve During the Period	(205,906)	15,164,847
		15,330,941	15,536,847
	Less: Unit Discount During the Period	-	-
	Closing Balance As At 30 June 2026	**15,330,941**	**15,536,847**
13	**Retained Earnings**		
	Opening Balance As At 01 July 2025	(37,109,750)	(66,015,674)
	Add; Net Income During the Period	47,033,172	28,905,924
	Less: Dividend Paid During the Period	-	-
	Less: Appropriation to Dividend Equalization Reserve	(2,351,659)	-
	Closing Balance As At 30 June 2026	**7,571,763**	**(37,109,750)**
14	**Others Liabilites**		
	Opening Balance	**1,744,916**	**2,047,277**
	Add: Addition During the Period		
	Management Fee Payable to Asset Manager	5,215,219	5,743,973
	Custodian Fee Payable	108,969	123,040
	CDBL Annual Fee Payable	-	-
	Provision for TDS on Interest	-	-
	Audit Fee Payable	46,000	46,000
		5,370,188	5,913,013
	Less: Adjustment/Paid Puring the Period (Note:14.1)	5,316,101	6,215,374
	Closing Balance (Note:14.2)	**1,799,004**	**1,744,916**

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14.01	**Adjustment During the Period**		
	Management Fee Payable to Asset Manager	5,140,712	5,997,478
	Audit Fee Payable	46,000	46,000
	Provision for TDS on Interest	-	-
	CDBL Annual Fee Payable	-	-
	Custodian Fee Payable	129,389	171,896
	Total	**5,316,101**	**6,215,374**
14.02	**Closing Balance:**		
	Management Fee Payable to Asset Manager	1,322,747.55	1,248,240
	Audit Fee Payable	55,876	55,876
	Provision for TDS on Interest	895	895
	Custodian Fee Payable	419,486	439,905
	Total	**1,799,004**	**1,744,916**
15	**Accounts Payable**		
	Opening Balance	1,000	1,000
	Add: Dividend Payable	-	-
	Payable to Asset Manager	-	-
		1,000	1,000
	Less: Adjustment/Paid during the period	-	-
	Closing Balance	**1,000**	**1,000**

The Amount payable to Asset Manager for Opening Bank Account Charge on Behalf of Fund.

16	**Provision for Investment**		
	Total Required Provision	17,655,526	52,483,990
	Provision adjustment during the year	-	-
		17,655,526	**52,483,990**
	Provision kept/(released)	52,483,990	91,444,594
	Provision to the P&L Accounts	**34,828,465**	**38,960,604**
17	**Net Asset Market Value (NAV) Per Unit**		
	Total Equity fund including unit premium	251,992,651	262,021,997
	Retained Earning	7,571,763	(37,109,750)
	Dividend Equalization Reserve	2,351,659	-
	Unrealised Loss from investment		
	Net worth/asset of the fund (A)	**261,916,073**	**224,912,247**
	Number of outstanding units (B)	23,666,171	24,648,515
	Net asset value per unit (A/B) at market price	**11.07**	**9.12**
18	**Net Asset Cost Value (NAV) Per Unit**		
	Total Equity at market value	261,916,073	224,912,247
	Unrealized (Gain)/loss from Investment	17,655,526	52,483,990
	Net worth/asset of the fund (C)	**279,571,598**	**277,396,237**
	Number of outstanding units (D)	23,666,171	24,648,515
	Net asset value per unit (C/D) at cost price	**11.81**	**11.25**
19	**Gain/(Loss) on Marketable Securities(Annexure-B)**	**5,043,761**	**(20,325,730)**
20	**Dividend Income (Annexure-D)**	**7,313,217**	**9,656,836**
21	**Interest Income (Annexure-E)**	**6,136,526**	**7,811,804**
22	**Management Fees (Annexure-F)**	**5,215,220**	**5,743,974**

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23	**Trustee Fees (Annexure-F)**	**373,541**	**426,866**
24	**Custodian Fees(Annexure-F)**	**108,969**	**123,040**
25	**Other Operating Expenses**		
	CDBL Connectivity Charge	31,960	35,156
	Bank Charges	102,835	149,405
	Bidding Charge	-	-
	BO Account Renewal Fee	600	1,800
	Newspaper Publication expenses	77,200	133,700
		212,595	**320,061**
26	**Earning Per Unit**		
	Net Profit for the period (A)	47,033,172	28,905,924
	Number of units (B)	23,666,171	24,648,515
	Earning Per Unit (A/B)	**1.99**	**1.17**
27	**Dividned Income Received in Cash**		
	Dividend Income From Investment in Securities	7,313,217	9,656,836
	Add: Previous Year Dividend Receivable	11,518	164,078
	Less: Current Year Dividend Receivable	(392,918)	(11,518)
	Closing Balance	**6,931,818**	**9,809,397**
28	**Interest Income Realized in Cash**		
	Profit Income on Bank Deposit and Bonds	6,136,526	7,811,804
	Add: Previous Year Profit Reveived on MTDR & Bonds	897,338	1,061,947
	Less: Current Year Profit Receivable on MTDR & Bonds	(681,339)	(897,338)
	Closing Balance	**6,352,525**	**7,976,414**
29	**Advance, Deposit & Prepayments**	**14,130**	**63,437**
30	**Payment Made Expenses:**		
	Total Expenses	6,288,797	7,197,590
	Less: Preliminary Expenses	-	(233,353)
	Add: Previous Year Operation Expenses Payable (N:30.01)	1,744,916	2,047,277
	Add: Donation & Charges on Interest Against Dividend Income	-	-
	Less: Current Year Operating Expenses Payable (N: 30.02)	(1,799,000)	(1,744,916)
	Closing Balance	**6,234,712**	**7,266,597**
30.01	**Previous Year Operation Expenses Payable**		
	Current Liabilities (Previous Year)	1,744,916	2,047,277
	Less: Advance Payment of Fees, Tax & Suspense's	-	-
	Closing Balance	**1,744,916**	**2,047,277**
30.02	**Current Year Operating Expenses Payable**		
	Current Liabilities (Previous Year)	(1,799,000)	(1,744,916)
	Less: Last Year Adjustment	-	-
	Less: Advance Payment of Fees, Tax & Suspenses	-	-
	Closing Balance	**(1,799,000)**	**(1,744,916)**
31	**Proceeds From Issuance of Unit**	**-**	**-**
32	**Payment of Made For Re-Purchase of Units**	**(10,029,346)**	**(101,900,003)**
33	**Dividend Paid Durinng the Year**		
	Dividend Declared During the Year	-	-
	Add: Previous Year Dividend Payable	-	-
	Less: Current Year Dividend Payable	-	-
	Closing Balance	**-**	**-**

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34 Net Operating Cash Flows Per Unit (NOCFU)

Net Cash Inflows/(Outflows) From Operating Activities	12,107,523	29,297,014
Number of Units	23,666,171	24,648,515
Net Operating Cash Flows Per Unit	**0.51**	**1.19**

35 Profit and Earning Per Unit Avaible for Distribution

Retained Earnings Brought Forwarded	(37,109,749)	(66,015,673)
Add/(Less): Last Year Adjustment	-	-
Less: Dividend Paid	-	-
Less: Tranferred to Dividend Equalization Reserve	-	-
Add: Profit/Loss for the Period	44,653,994	28,905,924
Add: Dividend Equalization Reserve	2,350,210	-
	9,894,455	**(37,109,749)**
Number of Units	23,666,171	24,648,515
Per Unit Profit Available for Distribution	**0.42**	**(1.51)**

36 Event 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/PM 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 Sadharan Bima Corporation Unit Fund One

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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Peninsula Sadharan Bima Corporation Unit Fund One

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	386,687	44.35	17,150,508	65.50	25,327,999	8,177,491	6.10%
2		BANKASIA	1,182,317	20.29	23,994,910	18.40	21,754,633	(2,240,277)	8.53%
3		CITYBANK	879,000	29.46	25,893,110	32.00	28,128,000	2,234,890	9.20%
		Sub-Total			**67,038,528**		**75,210,631**	**8,172,103**	**23.83%**
1	Telecomunication	GP	45,384	349.02	15,840,109	259.60	11,781,686	(4,058,423)	5.63%
2		ROBI	240,000	32.53	7,807,727	32.60	7,824,000	16,273	2.77%
		Sub-Total			**23,647,836**		**19,605,686**	**(4,042,149)**	**8.97%**
1	Cement	LHB	192,236	52.30	10,054,115	56.00	10,765,216	711,101	3.57%
		Sub-Total			**10,054,115**		**10,765,216**	**711,101**	**3.57%**
1	Engineering	IFAD AUTOS	330,080	106.17	35,045,591	26.10	8,615,088	(26,430,503)	12.46%
		Sub-Total			**35,045,591**		**8,615,088**	**(26,430,503)**	**12.46%**
1	Pharmaceuticals & Chemicals	BXPHARMA	195,872	132.51	25,954,995	140.60	27,539,603	1,584,609	9.22%
2		SQPHARMA	106,653	232.09	24,752,897	224.00	23,890,272	(862,625)	8.80%
3		MARICO	7,628	2,363.89	18,031,774	2,771.20	21,138,714	3,106,940	6.41%
		Sub-Total			**68,739,666**		**72,568,589**	**3,828,923**	**24.43%**
Total					**204,525,736**		**186,765,211**	**(17,760,526)**	

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	Excess / (Deficit)	% of Total Assets at Cost
1	Open End Mutual Fund	Capitec Popular Life Unit Fund	1,500,000	10.00	15,000,000	10.07	15,105,000	105,000	5.33%
		Sub-Total			**15,000,000**		**15,105,000**	**105,000**	**5.33%**
Grand Total					**219,525,736**		**201,870,211**	**(17,655,526)**	

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	Excess / (Deficit)	% of Total Portfolio Value at Cost/Market
1	GOV. Bond	10 Years T. Bond BD0934311103	16,000,000	100.00	15,978,312	100.00	16,000,000	21,688	5.68%
		Sub-Total			**15,978,312**		**16,000,000**	**21,688**	**5.68%**

CHARTERED ACCOUNTANTS

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CHARTERED ACCOUNTANTS

Peninsula Sadharan Bima Corporation 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	EBL	77,000	22.81	1,756,097	25.40	4,889.50	1,950,911	194,816	1,566,751
2		200,000	22.81	4,561,290	22.74	11,372.24	4,537,522	(23,768)	
3		21,000	22.81	478,935	24.11	1,265.99	505,129	26,194	
4		13,000	22.81	296,484	24.20	786.50	313,814	17,330	
5		100,000	22.81	2,280,645	25.50	6,375.00	2,543,625	262,980	
6		72,318	22.81	1,649,317	25.90	4,682.59	1,868,354	219,037	
7		136,864	22.81	3,121,382	25.80	8,827.73	3,522,263	400,881	
8		150,000	22.81	3,420,968	26.00	9,750.00	3,890,250	469,282	
9	IFIC	250,000	16.40	4,101,143	5.80	3,625.00	1,446,375	(2,654,768)	(12,609,044)
10		863,071	16.40	14,158,310	4.88	10,536.43	4,204,033	(9,954,276)	
11	BRACBANK	90,000	29.96	2,696,480	62.50	14,062.50	5,610,938	2,914,457	12,327,916
12		235	29.96	7,041	68.00	39.95	15,940	8,899	
13		20	29.96	599	76.90	10.00	1,528	929	
14		47,555	42.90	2,040,048	77.50	9,213.78	3,676,299	1,636,251	
15		93,000	42.90	3,989,580	78.00	18,135.00	7,235,865	3,246,285	
16		200	44.35	8,870	67.00	33.50	13,367	4,496	
17		15,000	44.35	665,286	66.51	2,493.98	995,097	329,810	
18		200,000	44.35	8,870,486	65.45	32,725.00	13,057,275	4,186,789	
19	BATBC	36,071	350.21	12,632,575	293.70	26,485.56	10,567,737	(2,064,839)	(2,002,769)
20		20,428	218.95	4,472,731	222.55	11,365.42	4,534,800	62,069	
21	PRIMEBANK	231,000	22.42	5,177,888	27.68	15,982.78	6,377,128	1,199,240	2,079,593
22		5,775	22.42	129,447	28.20	407.14	162,448	33,001	
23		48,000	30.27	1,452,987	31.60	3,792.00	1,513,008	60,021	
24		425,884	30.27	12,891,746	32.20	34,283.40	13,679,077	787,331	
25	ROBI	260,185	31.79	8,271,445	30.38	19,761.32	7,884,767	(386,678)	(1,050,099)
26		260,186	31.79	8,271,477	29.31	19,067.81	7,608,056	(663,421)	
27	BXPHARMA	12,600	132.51	1,669,626	101.91	3,210.04	1,280,805	(388,821)	(898,668)
28		2,600	132.51	344,526	102.45	665.93	265,707	(78,819)	
29		9,000	132.51	1,192,590	124.80	2,808.00	1,120,392	(72,198)	
30		35,000	132.51	4,637,849	122.56	10,724.36	4,279,019	(358,830)	
31	CITYBANK	500	26.25	13,124	30.80	38.50	15,362	2,238	5,472,689
32		45,000	26.25	1,181,121	31.10	3,498.75	1,396,001	214,880	
33		648,000	26.25	17,008,142	31.56	51,124.00	20,398,476	3,390,334	
34		323,982	26.25	8,503,599	32.08	25,987.06	10,368,835	1,865,237	
35	LHB	50,000	52.30	2,615,045	55.59	6,948.46	2,772,436	157,391	157,391
TOTAL:				144,568,878.38		374,975.22	149,612,637.21	5,043,761	5,043,760.73

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CHARTERED ACCOUNTANTS

Peninsula Sadharan Bima Corporation 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	49,000	24.30	1,190,700	2,976.75	1,193,677	24.90	1,220,100	26,423
2		91,000	24.40	2,220,400	5,551.00	2,225,951	24.90	2,265,900	39,949
3		90,000	24.60	2,214,000	5,535.00	2,219,535	24.90	2,241,000	21,465
4	BXPHARMA	19,491	118.19	2,303,681	5,759.20	2,309,440	140.60	2,740,435	430,994
5	CITYBANK	178,474	25.84	4,612,533	11,531.33	4,624,064	32.00	5,711,168	1,087,104
6		315,000	23.90	7,528,500	18,821.25	7,547,321	32.00	10,080,000	2,532,679
7		11,500	25.40	292,100	730.25	292,830	32.00	368,000	75,170
8		459,508	27.16	12,478,454	31,196.13	12,509,650	32.00	14,704,256	2,194,606
9		53,000	32.60	1,727,800	4,319.50	1,732,120	32.00	1,696,000	(36,120)
10		436,000	29	12,804,339	32,010.85	12,836,350	32.00	13,952,000	1,115,650
11		443,000	29	13,024,200	32,560.50	13,056,761	32.00	14,176,000	1,119,240
12	SQPHARMA	9,800	232.43	2,277,805	5,694.51	2,283,499	224.00	2,195,200	(88,299)
13		17,500	210.11	3,677,000	9,192.50	3,686,193	224.00	3,920,000	233,808
14	BRACBANK	36,900	65.28	2,408,823	6,022.06	2,414,845	65.50	2,416,950	2,105
15		36,000	65.34	2,352,101	5,880.25	2,357,981	65.50	2,358,000	19
16		550	65.90	36,245	90.61	36,336	65.50	36,025	(311)
17		68,448	65.90	4,510,820	11,277.05	4,522,097	65.50	4,483,344	(38,753)
18		60,606	65.94	3,996,162	9,990.41	4,006,153	65.50	3,969,693	(36,460)
19		102,000	84.28	8,597,000	21,492.50	8,618,493	65.50	6,681,000	(1,937,493)
20	PRIMEBANK	388,184	29.59	11,486,310	28,715.77	11,515,026	30.00	11,645,520	130,494
21		6,700	29.50	197,650	494.13	198,144	30.00	201,000	2,856
22		30,000	33.60	1,008,000	2,520.00	1,010,520	30.00	900,000	(110,520)
23		49,000	33.00	1,617,000	4,042.50	1,621,043	30.00	1,470,000	(151,043)
24	BANKASIA	236,361	22.10	5,223,578	13,058.95	5,236,637	18.40	4,349,042	(887,595)
25		90,500	21.40	1,936,400	4,841.00	1,941,241	18.40	1,665,200	(276,041)
26		17,251	20.80	358,821	897.05	359,718	18.40	317,418	(42,299)
27		57,600	21.73	1,251,377	3,128.44	1,254,505	18.40	1,059,840	(194,665)
28		67,000	22.31	1,495,017	3,737.54	1,498,755	18.40	1,232,800	(265,955)
29		620,982	22.01	13,669,880	34,174.70	13,704,054	18.40	11,426,069	(2,277,985)
30	LHB	109,680	49.86	5,468,406	13,671.02	5,482,077	56.00	6,142,080	660,003
31		756	50	37,800	94.50	37,895	56.00	42,336	4,442
32		16,000	49	785,600	1,964.00	787,564	56.00	896,000	108,436
33		115,800	55	6,345,760	15,864.40	6,361,624	56.00	6,484,800	123,176
34	BATBC	7,428	219	1,624,816	4,062.04	1,628,878	219.60	1,631,189	2,311
35		13,000	218	2,836,761	7,091.90	2,843,853	219.60	2,854,800	10,947
36									
37	ROBI	120,000	33	3,900,256	9,750.64	3,910,007	32.60	3,912,000	1,993
38		76,000	32	2,461,000	6,152.50	2,467,153	32.60	2,477,600	10,447
39		44,000	32	1,427,000	3,567.50	1,430,568	32.60	1,434,400	3,833
Total				**151,384,095**	**378,460.23**	**151,762,555**		**155,357,165**	**3,594,610**

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Peninsula Sadharan Bima Corporation 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 Cash Dividend	23.02.2025	7,628	10	1950%	1,487,460
2	GP CASH DIVIDEND	13.08.2025	45,384	10	110%	499,224
3	Marico Cash Dividend	21.08.2025	7,628	10	600%	457,680
4	Capitec AMCL Cash Dividend	30.06.2025	1,500,000	10	2.80%	420,000
5	SQPHARMA INTERIM DIVIDEND	16.11.2025	89,153	10	120.00%	1,069,836
6	IFADAUTOUS INTERIM DIVIDEND	17.11.2025	330,080	10	2.00%	66,016
7	Marico Interim Cash Dividend	23.11.2025	7,628	10	500.00%	381,400
8	Marico Interim Cash Dividend	17.02.2026	7,628	10	475.00%	362,330
9	GP CASH DIVIDEND	03.03.2026	45,384	10	105.00%	476,532
10	BRACBANK Cash Dividend	17.03.2026	523,380	10	15.00%	785,070
11	BANKASIA Cash Dividend	21.06.2026	1,089,694	10	8.50%	926,258
12	Marico Cash Dividend	25.05.2026	7,628	10	500.00%	381,400
13	EBL Fraction Dividend					11
		Total				**7,313,217**

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%	1,667
2	VFSTHREAD		16,418	10	6%	9,851
5	Marico Cash Dividend	25.05.2026	7,628	10	500%	381,400
		Total				**392,918**

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Peninsula Sadharan Bima Corporation 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 Sadharan Bima Corporation Unit Fund One	Southeast Bank PLC	Bonosree	0083 13100000220	SND	6.00%	14,439
2	Peninsula Sadharan Bima Corporation Unit Fund One	Southeast Bank PLC	Bonosree	0083 13100000263	SND	6.00%	18,439
4	Peninsula Sadharan Bima Corporation Unit Fund One	Southeast Bank PLC	Bonosree	0083 13500000068	SND	6.00%	80
5	Peninsula Sadharan Bima Corporation Unit Fund One	City Bank PLC	Gulshan	1122522579001	SND	5.00%	1,349
6	Peninsula Sadharan Bima Corporation Unit Fund One	Dhaka Bank PLC	Gulshan	2151500002912	STD	7.00%	168,707
7	Peninsula Sadharan Bima Corporation Unit Fund One	Dhaka Bank PLC	Gulshan	2151500002945	STD	7.00%	1,858,227
				Sub-Total			**2,061,241**

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	1045224345804	-	11.50%	1,064,008
2	Fixed Deposit Receipts	IDLC Finance PLC	Gulshan	1045224345805	-	11.50%	1,064,008
				Sub-Total			**2,128,016**

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	BD0934311103	22.02.2034	16,000,000	12.40%	1,947,269
				Sub-Total			**1,947,269**
				Grand Total			**6,136,526**
				Profit Receivable			

Interest Receivable on Bank Deposit

Sl No.	Fund Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Interest Amount
1	Peninsula Sadharan Bima Corporation Unit Fund One	Southeast Bank PLC	Bonosree	0083 13100000220	SND	6.00%	-
2	Peninsula Sadharan Bima Corporation Unit Fund One	Southeast Bank PLC	Bonosree	0083 13100000263	SND	6.00%	-
3	Peninsula Sadharan Bima Corporation Unit Fund One	Southeast Bank PLC	Bonosree	0083 13500000068	SND	6.00%	-
4	Peninsula Sadharan Bima Corporation Unit Fund One	Dhaka Bank PLC	Gulshan	2151500002912	SND	7.00%	-
5	Peninsula Sadharan Bima Corporation Unit Fund One	Dhaka Bank PLC	Gulshan	2151500002945	SND	7.00%	-
				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				-		-
2	Fixed Deposit Receipts				-		-
				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	16,000,000	12.40%	681,339
				Sub-Total			**681,339**
				Grand Total			**681,339**

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CHARTERED ACCOUNTANTS

Peninsula Sadharan Bima Corporation 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	225,357,724
10-Jul-25	228,955,338
17-Jul-25	233,950,052
24-Jul-25	240,311,948
31-Jul-25	249,917,002
7-Aug-25	254,754,057
14-Aug-25	252,066,423
21-Aug-25	252,616,887
28-Aug-25	254,792,398
4-Sep-25	259,518,189
11-Sep-25	261,324,691
18-Sep-25	258,035,971
25-Sep-25	253,659,920
2-Oct-25	252,375,301
9-Oct-25	252,515,781
16-Oct-25	248,072,476
23-Oct-25	244,752,001
30-Oct-25	246,387,786
6-Nov-25	245,889,929
13-Nov-25	239,431,324
20-Nov-25	235,584,691
27-Nov-25	237,958,134
4-Dec-25	239,599,475
11-Dec-25	238,672,491
18-Dec-25	237,998,879
25-Dec-25	235,682,300
1-Jan-26	235,544,038
8-Jan-26	236,837,912
15-Jan-26	239,828,019
22-Jan-26	242,922,608
29-Jan-26	246,074,559
5-Feb-26	251,031,056
12-Feb-26	252,054,019
19-Feb-26	258,775,096
26-Feb-26	263,910,585
5-Mar-26	264,828,139
12-Mar-26	253,498,164
19-Mar-26	256,016,068
26-Mar-26	254,462,265
2-Apr-26	249,871,893
9-Apr-26	249,479,947
16-Apr-26	252,876,872

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23-Apr-26		251,493,303
30-Apr-26		253,231,518
7-May-26		252,186,934
14-May-26		251,867,770
21-May-26		251,386,766
28-May-26		255,100,673
4-Jun-26		254,517,016
11-Jun-26		254,277,088
18-Jun-26		256,209,705
25-Jun-26		259,209,681
30-Jun-26		260,520,640
Total NAV		**13,188,193,504**
Weekly Weighted Average NAV		**249,027,075**
Management Fees Calculation for the Period	5,00,00,000*2.5%/2	1,250,000
	20,00,00,000*2%/2	3,965,220
	25,00,00,000*1.5%	
	RemainingAmount*1%/2	-
	Total Management Fee	**5,215,220**

Trustee Fees Calculation:		
Weekly Weighted Average NAV		**249,027,075**
Trustee fee@.15%/2		373,541
Add (Lss): Advance Trustee Fees		562,565
Trustee Fee during the period		**189,025**

Custodian Fees calculation:	
July 2025	8,847
August 2025	9,452
September 2025	9,356
October 2025	8,971
November 2025	8,536
December 2025	9,209
January 2026	9,489
February 2026	8,485
March 2026	9,899
April 2026	9,122
May 2026	8,743
June 2026	8,860
Custodian Fees as on 30 June 2026	**108,969**

BSEC fees Calculation:		
Advance BSEC Fund Annual Fee		**460,049**
BSEC Annual Fees Amortized for the Quarter		248,976
Advance BSEC Fees as on 30 June 2026		**211,073**

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