Abridged Audited Financial Statements of Vanguard AML BD Finance Mutual Fund One

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বাংলাদেশ জেনারেল ইনসিওরেন্স কোং পিএলসি.
Bangladesh General Insurance Company PLC.
"Service is our strength"

Vanguard AML BD Finance Mutual Fund One

Asset Manager: Vanguard Asset Management Ltd.
Auditor: Malak Siddiqui Wali, Chartered
Trustee: Bangladesh General Insurance Co. PLC.

ABRIDGED AUDITED FINANCIAL STATEMENTS AS AT 23 DECEMBER 2025

STATEMENT OF FINANCIAL POSITION
AS AT 23 DECEMBER 2025

	23 Dec. 2025 Taka	30 Sept. 2025 Taka
Assets		
Current Asset:		
Cash and cash equivalents	337,630,434	83,392,701
Other receivables	14,152,176	2,481,520
Deposit and prepayments	757,521	1,276,831
	352,540,131	**87,151,053**
Non-Current Asset:		
Investments in Securities at market price	554,010,142	912,506,713
Issue and formation expenses	-	784,881
	554,010,142	**913,291,595**
Total Assets (A):	**906,550,274**	**1,000,442,648**
Liabilities:		
Accounts Payables	3,483,843	3,731,949
Unclaimed dividend account	181,308	181,258
Total Liabilities (B):	**3,665,151**	**3,913,206**
Net Assets in Liquidation		
Capital Fund	1,043,200,000	1,043,200,000
Unrealized Gain	-	-
Retained Earnings	(140,314,877)	(46,670,558)
Net Assets in Liquidation (A-B)	**902,885,123**	**996,529,442**
Total	**906,550,274**	**1,000,442,648**
Net Asset Value (NAV) Per Unit:		
At Cost	**10.04**	**10.03**
At Market Price	**8.65**	**9.55**

STATEMENT OF CASH FLOWS
FOR THE PERIOD FROM 01 OCTOBER 2025 TO 23 DECEMBER 2025

	23 Dec. 2025 Taka	30 Sept. 2025 Taka
A. Cash Flows from Operating Activities		
Interest income realized in cash		4,836,221
Treasury Bond Interest income realized in Cash	1,215,000	7,250,000
Profit Income from Sukuk-received in Cash	-	1,810,000
Dividend Income - received in Cash	4,387,460	37,783,222
Deposits and perpayments	-	(1,350,569)
Payment made for expenses	(3,720,813)	(15,362,274)
Net cash flows from operating activites	**1,997,023**	**34,966,600**
B. Cash Flows from investing activities		
Acquisition of shares from secondary market	(55,847,617)	(146,874,657)
Proceeds from sale of shares in secondary market	308,088,277	124,981,094
Proceeds from sale of Govt. Treasury Bond	-	-
Proceeds from sale of listed bond (Sukuk)	-	-
Net cash used in investing activities	**252,240,660**	**(21,893,563)**
C. Cash Flows from Financing Activities		
Dividend Paid	50	(207,588)
Net cash used in / flows from financing activities	**50**	**(207,588)**
Net Cash flows (A+B+C)	**254,237,733**	**12,865,449**
Cash and cash equivalent at the beginning of the year	83,392,701	70,527,252
Cash and cash equivalent at the end of the year	**337,630,434**	**83,392,701**
Net operating cash flow per unit	**0.02**	**0.34**

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD FROM 01 OCTOBER 2025 TO 23 DECEMBER 2025

	23 Dec. 2025 Taka	30 Sept. 2025 Taka
Income		
Interest income	2,341,709	5,001,005
Coupon Interest income treasury Bond	1,682,320	7,290,673
Profit Income from Listed Bond	914,000	1,810,000
Net gain on sale of marketable securities	(11,481,325)	11,251,668
Dividend income	12,450,463	38,133,222
	5,907,167	**63,486,568**
Expenditure		
Management fee	3,037,756	13,453,938
Amortization of issue and formation expenses	784,881	3,536,808
Trustee fee	212,817	945,394
BSEC annual fee	227,289	1,030,556
Custodian fee	85,057	420,540
CDBL - annual, transactional & line charges	82,599	184,847
DSE annual fee	127,160	635,103
CSE annual fee	127,160	635,103
DSE - book building and IPO application fee	-	-
Coupon Interest on Govt. Treasury Bond	-	-
Publication & DSE Market data subscription fee	21,980	247,040
Audit fee	50,000	50,000
Bank charges & excise duty	20,200	133,232
	4,776,899	**21,272,572**
Net profit before write back/(charge) of unrealized loss	**1,130,268**	**42,213,996**
Add: write back/(charge) of unrealized loss	(94,774,587)	(49,320,054)
Net Profit before unrealized gani/(loss)	**(93,644,319)**	**(7,106,057)**
Unrealized gain /(loss)	-	(3,373,244)
Net Loss During the year	**(93,644,319)**	**(10,479,301)**
Other comprehensive income		
Unrealized gain	-	-
Total comprehensive income	**(93,644,319)**	**(10,479,301)**
Earning per unit during the year	**(0.90)**	**(0.10)**

STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD FROM 01 OCTOBER 2025 TO 23 DECEMBER 2025

Particulars	Capital Fund	Unrealized Gain	Retained Earnings	Total Equity
Balance as at 01 October 2024	1,043,200,000	-	(36,191,257)	1,007,008,743
Dividend declared	-	-	-	-
Unrealized Gain	-	-	(3,373,244)	(3,373,244)
Net profit for the year	-	-	(7,106,057)	(7,106,057)
Balance at 30 September 2025	1,043,200,000	-	(46,670,558)	996,529,442
Balance as at 01 October 2025	1,043,200,000	-	(46,670,558)	996,529,442
Dividend declared	-	-	-	-
Unrealized Gain	-	-	-	-
Net profit for the year	-	-	(93,644,319)	(93,644,319)
Balance at 23 December 2025	1,043,200,000	-	(140,314,877)	902,885,123

-SD, Trustee
Bangladesh General Insurance Co. PLC.

-SD, Auditor
Malek Siddiqui Wali

-SD, Asset Manager
Vanguard Asset Mgt. Ltd.

Notes:

1. The last date of trading of Fund at Stock Exchanges dated on 22.12.2025 (Monday), and the Record Date dated on 23.12.2025. (Thesday). The unitholders who will hold units on the Record Date shall be eligible for the winding up payment upon completion of all requisite procedures for Winding up of VAMLBDMF1 in accordance with all relevant applicable rules and regulations as validated by the Bangladesh Securities and Exchange Commission (BSEC).
2. Earning per unit for both the Period have been calculated based on the number of outstanding Units for the Year ended 23 Decembear 2025.
3. The Full version of the Audited Financial Statement are also available in the website of the Asset Management-www.vanguardaml.com

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