

3i AMCL 1st Mutual Fund

Statement of Financial Position (Un-audited)
as at March 31,2024

Particulars	Notes	Amount in Taka
		March 31,2024
ASSETS		
Assets		112,138,031
Investment in Shares-at Market Price	1.00	28,795,595
Accounts Receivable	2.00	679,101
Advances, Deposits & Pre-payments	3.00	40,000
Issue and Formation Expenses	4.00	2,073,262
Cash & Cash Equivalents	5.00	80,550,072
Total Assets		112,138,031
EQUITY & LIABILITY		
Owners' Equity		109,729,078
Unit Capital	6.00	109,660,000
Retained Earnings	7.00	69,078
Current Liabilities		2,408,953
Liability for Expenses	8.00	2,408,953
Total Equity & Liabilities		112,138,031
Net Asset Value (NAV) per Unit		
At Cost Price	9.00	10.05
At Market Price	10.00	10.01

These annexed notes 1 to 20 from an integral part of these financial statements


Trustee

Sandhani Life Insurance Company Ltd.


Managing Director

3i Asset Management Company Ltd.



Compliance Officer

3i Asset Management Company Ltd.



Head of Accounts

3i Asset Management Company Ltd.

Dated:Dhaka
April 21,2024



3i AMCL 1st Mutual Fund

Statement of Profit or Loss and Other Comprehensive Income (Un-audited) For the period ended from March 08, 2024 to March 31, 2024

Particulars	Notes	Amount in Taka
		From March 08, 2024 to March 31, 2024
Income		
Realised gain/(Loss) on Sale of marketable securities (Annexure-B)	11.00	-
Dividend income	12.00	500,000
Interest income (Bank & FDR)	13.00	179,103
Total Income		679,103
Expenses		
Management Fees	14.00	73,592
Amortization of Preliminary & Issue Expenses		27,628
CDBL unit credit fee ,documentation fee,connection fee,		24,949
Trustee Fees	15.00	3,303
Custodian Fees	16.00	530
Bank & pay-order Charges		1,998
Other Operating Expenses	17.00	25,000
Total Expenses		157,000
Profit / (Loss) before Provision		522,104
Provision for marketable investment(Unrealised Gain/Loss)	18.00	(453,026)
Net Profit/ (Loss) during the year		69,078
Earnings per Unit	19.00	0.01

These annexed notes 1 to 20 from an integral part of these financial statements


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 Managing Director
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 Compliance Officer
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 Head of Accounts
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Dated:Dhaka
April 21,2024



3i AMCL 1st Mutual Fund

**Statement of Changes in Equity(Un-audited)
For the period ended March 08, 2024 to March 31, 2024**

Particulars	Unit Capital	Unit Premium Reserve	Retained Earnings	Total Equity
Balance as on March 08,2024	109,660,000	-	-	109,660,000
Net Profit/(Loss) during the year	-	-	69,078	69,078
Balance as on 31-03-2024	109,660,000	-	69,078	109,729,078



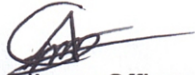
Trustee

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**Dated:Dhaka
April 21,2024**

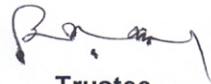


3i AMCL 1st Mutual Fund

Statement of Cash Flows(Un-audited) For the period ended March 08, 2024 to March 31, 2024

Particulars	Notes	Amount in Taka
		From March 08, 2024 to March 31, 2024
Cash Flows from Operating Activities		
Realized gain/(Loss) on Sale of marketable securities		-
Advances, Deposits & Pre-payments		(40,000)
Dividend income		-
Interest income (Bank & FDR) Received		2
(Increase)/Decrease in Operating Expenses		178,691
Net Cash Generated from Operating Activities		138,694
Cash Flows from Investing Activities		
Investment in Shares and Securities		(28,795,595)
Purchase of Shares-Pre IPO/RPO Investment		-
Net Cash used in Investing Activities		(28,795,595)
Cash Flows from Financing Activities		
Unit Capital Sold		109,660,000
Provision for marketable investment(Unrealised Gain/Loss)		(453,026)
Dividend Paid		-
Net Cash Generated from Financing Activities		109,206,974
Net Cash Increase in Cash & Cash Equivalents		80,550,072
Cash & Cash Equivalents at the beginning of the year		-
Cash & Cash Equivalents at the end of the year		80,550,072

Net Operating Cash Flows per Unit 20.00 0.01



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Sandhani Life Insurance Company Ltd.



Managing Director

3i Asset Management Company Ltd.



Compliance Officer

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Head of Accounts

3i Asset Management Company Ltd.

Dated:Dhaka
April 21,2024



3i AMCL 1st Mutual Fund
Notes to the Financial Statement
As at March 31, 2024

Notes	Particulars	Amount in Taka March 31, 2024
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1.00 Investment in Shares-at Market Price:

This is made-up as follows:

Investment in Shares (Note 1.01)	28,795,595
Total	<u>28,795,595</u>

1.01 Sector wise Break-up of Investment in Shares is as follows:

Sector/Category	Total cost Value	Total Market Value
Bank	3,027,563	3,090,000
Engineering	1,047,713	1,050,000
Financial Institution	3,361,211	3,411,287
Foods & Allied	5,575,908	5,483,200
Pharmaceuticals & Chemicals	2,340,147	2,344,308
Telecommunication	2,254,416	2,307,800
Ceramic Industries	9,490,964	8,879,000
Tannery Industries	2,150,700	2,230,000
Total	29,248,621	28,795,595

Details are given in Portfolio Statement (Annexure-A).

2.00 Accounts Receivables:

This is made-up as follows:

Bank Interest Receivable		165,559
FDR Profit Receivables		13,542
Dividend Receivables	2.01	500,000
Total		<u>679,101</u>

2.01 Dividend Receivables

LHBL		500,000
Total		<u>500,000</u>

3.00 Advances, Deposits & Pre-payments:

This made-up as follows:

CDBL Annual fee		40,000
Total		<u>40,000</u>



3i AMCL 1st Mutual Fund
Notes to the Financial Statement
As at March 31, 2024

Notes	Particulars	Amount in Taka March 31,2024
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4.00 Issue and Formation Expenses:

The above balance has been made-up as under:

3i AMCL 1st Mutual Fund registration Fee & Pay order fee	500,115
Fund application fee	100,000
Trust deed Registration fee (Sub-Registration)	5,600
Entertainment	233,742
Decoration	20,000
Banner	5,000
Sound System	4,400
Photography	5,000
Conveyance	77,145
Photocopy & Stationery	27,751
Stamp & Cartridge	5,846
Consultant Fee	100,000
Bank a/c open deposit	10,000
External HDD & Pen drive	20,880
Courier expenses	59,550
Meet the press	20,000
Banner	5,640
Publication peospectus in newspaper (Online)	88,000
Publication peospectus in newspaper (Benguli)	200,000
Publication peospectus in newspaper English	100,000
Printing prospectus, Unit form, envelope etc.	742,859
Payable to AMC	2,331,528
Bank charge	67,988
	2,399,516
Less: Interest on bank deposit	288,625
Less: Bank deposit	10,000
Total Amortization of Issue and Formation Expenses	2,100,890
Less : Amortization during the period	27,628
Closing Balance	2,073,262

4.01 Amortization of Issue and Formation Expenses

Opening balance	-
Add: Amortiozation during the period	27,628
Accumulated Amotization	27,628



3i AMCL 1st Mutual Fund
Notes to the Financial Statement
As at March 31, 2024

Notes	Particulars	Amount in Taka March 31, 2024
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5.00 Cash & Cash Equivalents:

This made-up as follows:

Cash in Hand	-
FDR A/c no.4483982430001	10,000,000
Cash at Bank (The City Bank Limited A/c No: 3103982430002)	24,798,694
3i Securities Ltd.(Broker) BO A/C:1605420076533540	45,751,379
Closing Balance	<u>80,550,072</u>

6.00 Unit Capital:

This made-up as follows:

Sponsor contribution	25,000,000
IPO Subscription	84,660,000
Closing Balance	<u>109,660,000</u>

7.00 Retained Earnings:

This made-up as follows:

Opening Balance	-
Add: Net Profit during the year	69,078
Less: Dividend Paid	-
Closing Balance	<u>69,078</u>

8.00 Liabilities for Expenses:

This made-up as follows:

Management Fees	73,592
Trustee fee	3,303
Custodian Fees	530
Issue and Formation Expenses payable	2,331,528
Total	<u>2,408,953</u>



3i AMCL 1st Mutual Fund
Notes to the Financial Statement
As at March 31, 2024

Notes	Particulars	Amount in Taka March 31,2024
9.00	Net Asset Value (NAV) per Unit (At Cost Price)	
	This made-up as follows:	
	Total assets at Market price	112,138,031
	Add: Investment diminution reserve-unrealized gain/(Loss)	453,026
	Less: Current Liabilities	<u>(2,408,953)</u>
	Total Net Asset Value (NAV) at cost price	<u>110,182,104</u>
	Outstanding number of units	<u>10,966,000</u>
	NAV per Unit at Cost price	<u>10.05</u>

10.00	Net Asset Value (NAV) per Unit (At Market Price)	
	This made-up as follows:	
	Total assets at Market price	112,138,031
	Less: Current Liabilities	<u>(2,408,953)</u>
	Total Net Asset Value (NAV) at cost price	<u>109,729,078</u>
	Outstanding number of units	<u>10,966,000</u>
	NAV per Unit at market price	<u>10.01</u>



Notes	Particular	Amount in Taka
		From March 08, 2024 to March 31, 2024
11.00	Realized gain/ (Loss) on sale of marketable securities	
	This made-up as follows:	
	Realized gain/ (Loss) on sale of marketable securities	-
	Total	-
12.00	Dividend from Investment in Shares:	
	This made-up as follows:	
	Dividend income	500,000
	Total	500,000
13.00	Interest on Bank Deposits:	
	This made-up as follows:	
	Interest on bank	165,561.66
	Interest on FDR	13,541.67
	Total	179,103
14.00	Management Fees:	
	This made-up as follows:	
	Management Fees	73,592
	Total	73,592
15.00	Trustee Fees:	
	This made-up as follows:	
	Trustee Fees	3,303
	Total	3,303
16.00	Custodian Fees:	
	This made-up as follows:	
	Custodian Fees	530
	Total	530



Notes	Particular	Amount in Taka From March 08, 2024 to March 31, 2024
17.00	Other operating expenses:	
	This made-up as follows:	
	ESS register Fees	25,000
	Total	25,000
18.00	Provision for marketable investment(Unrealised Gain/Loss):	
	Opening Balance	
	Provision for marketable investment(Unrealised Gain/Loss)	(453,026)
	Required Provision against Diminution in Value of Investments at the end of the year	(453,026)
19.00	Earnings per Unit:	
	The Computation is given below:	
	Earning attributable to the unitholders (net profit after tax)	69,078
	Number of Units	10,966,000
	Earnings per Unit (Per value Tk. 10)	0.01
20.00	Reconciliation of net income with cash flows from operating activities	
	Net Profit/(Loss) after provision	69,078
	Add: Provision for marketable investment	453,026
	Add: Amortization of preliminary expenses	27,628
	(Increase)/Decrease in Receivables	(679,101)
	(Increase)/Decrease in Advances, Deposits & Pre-payments	(40,000)
	(Increase)/Decrease in Preliminary & Issue Expenses	(2,100,890)
	(Increase)/Decrease in current Liabilities	2,408,953
	Cash generated from operations	138,694
	Net cash generated from operating activities	138,694
	Net cash inflow/(outflow) from operating activities	138,694
	Outstanding number of units	10,966,000
	Net operating cash flow per unit	0.01



3i Asset Management Company Limited

3i AMCL 1st Mutual Fund

Portfolio Statement as at March 31, 2024

i. INVESTMENT IN CAPITAL MARKET SECURITIES (LISTED)					[Figure in Bangladeshi taka]		Annexure-A	
SL #	Sector	Instrument	No. of Share	Cost Value	Mkt Value	Unrealized Gain/Loss	% of change (In terms of cost)	% of Total Inv.
A. Share of listed Companies (Script wise)								
1	Bank	ABBANK	100,000	894,450	930,000	35,550	3.97	0.81
2		BRACBANK	25,000	1,007,513	1,005,000	(2,513)	(0.25)	0.92
3		CITYBANK	50,000	1,125,600	1,155,000	29,400	2.61	1.03
4	FINANCIAL INSTITUTION	UNIONCAP	75,000	663,300	705,000	41,700	6.29	0.60
5		LANKABANGLA	132,014	2,697,911	2,706,287	8,376	0.31	2.46
6	ENGINEERING	SSSTEEL	75,000	1,047,713	1,050,000	2,288	0.22	0.95
7	FOOD & ALLIED	BATBC	13,579	5,575,908	5,483,200	(92,708)	(1.66)	5.08
8	PHARMACEUTICALS & CHEMICALS	IBP	25,064	413,105	413,556	451	0.11	0.38
9		RENATA	1,927	1,489,465	1,495,352	5,887	0.40	1.36
10		SQURPHARMA	2,000	437,577	435,400	(2,177)	(0.50)	0.40
11	CERAMIC INDUSTRIES	LHBL	130,000	9,490,964	8,879,000	(611,964)	(6.45)	8.64
12	TELECOM	ROBI	75,000	2,015,025	2,070,000	54,975	2.73	1.84
13		GP	1,000	239,391	237,800	(1,591)	(0.66)	0.22
14	TANNERY INDUSTRIES	FORTUNE	50,000	2,150,700	2,230,000	79,300	3.69	1.96
		Sub Total	755,584	29,248,621	28,795,595	(453,026)	10.80	26.64
B. Listed Mutual Funds (Script Wise)								
15	MUTUAL FUND							-
16								-
17								-
18								-
		Sub Total	-	-	-	-	-	-
C. Listed Bond/Debenture/Islamic Securities (Script wise)								
19	Corporate Bond		-	-	-	-	-	-
		Sub Total	-	-	-	-	-	-
Grand Total of Capital Market Securities (Listed)				-	-	-	-	-

ii. INVESTMENT IN CAPITAL MARKET SECURITIES (NON LISTED)							
SL	Sector	Instrument	No. of Share/Unit	Application Amount	Market Value (TK)	Unrealized Gain/Loss	% of NAV
These annexed notes 1 to 20 from an integral part of these financial statements							
	N/A	-	-	-	-	-	-
		Sub Total	-	-	-	-	-
B. IPO Placement Share (Script wise)							
1							
2							
3							
		Sub Total	-	-	-	-	-
C. Non- Listed Bond/Debenture/Islamic Securities (Script Wise)							
	N/A		-	-	-	-	-
Grand Total of Capital Market Securities (Non-Listed)				-	-	-	-

iii. CASH AND CASH EQUIVALENTS AND INVESTMENTS IN SECURITIES NOT RELATED TO CAPITAL MARKET						
A. Term deposit/Investment						
No.	Date	Bank/ Non bank Name	Rate of Interest	Invest Value	Maturity Value	
03308	27.03.2024	The City Bank PLC	9.75% P.A.	10,000,000	N/A	



B. CASH AT BANK					
SI	Name	A/C No	Branch	Rate of Interest	Balance (BDT.)
1	The City Bank PLC (SND Account)	3103982430002	Motijheel	3%	24,798,693.53
2					
3					
4					
Sub Total					

C. CASH AT BROKER				
SL	Name	BO Account	Rate of Commission	Balance (BDT)
1	3i Securities Ltd.	1605420076533540	0.50%	45,751,378.67
Sub Total				
Total Cash and Cash Equivalents (A+B+C)=				80,550,072.20

Total Investment at Cost (i+ii+iii)=				109,798,693.54
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**3i AMCL 1st Mutual Fund
Dividend Income**

For the period ended from March 08, 2024 to March 31, 2024

Annexure- C

SL. NO.	Name of the Company	No. of Shares	Dividend %	Face Value	Dividend Amount	TDS	Net Cash Dividend
1	LHBL	100,000	50%	10	500,000	-	500,000
Total					500,000	-	500,000

