

Financial Statements (Un-audited)

3i AMCL 1st Mutual Fund

Modhumita Cinema Building (2nd floor),
South Side, 158-160, Motijheel C/A, Dhaka-1000.

For the period from July 01, 2024 to September 30, 2024

3i AMCL 1st Mutual Fund

Statement of Financial Position (Un-audited)
as at September 30,2024

Particulars	Notes	Amount in Taka	Amount in Taka
		Sep 30,2024	June 30,2024
ASSETS			
Assets		89,320,734	101,254,227
Investment in Shares-at Market Price	1.00	70,939,977	62,477,802
Trade & Other Receivable	2.00	144,385	8,400
Advances, Deposits & Pre-payments	3.00	94,740	130,027
Issue and Formation Expenses	4.00	1,862,598	1,968,505
Cash & Cash Equivalents	5.00	16,279,035	36,669,493
Total Assets		89,320,734	101,254,227
EQUITY & LIABILITY			
Owners' Equity		88,679,671	100,371,930
Unit Capital	6.00	107,695,910	109,695,910
Retained Earnings	7.00	(19,113,894)	(9,319,636)
Unit Premium		97,655	(4,345)
Current Liabilities		641,063	882,297
Liability for Expenses	8.00	641,063	882,297
Total Equity & Liabilities		89,320,734	101,254,227
Net Asset Value (NAV) per Unit			
At Cost Price	9.00	10.28	10.12
At Market Price	10.00	8.23	9.15

These annexed notes 1 to 19 from an integral part of these financial statements

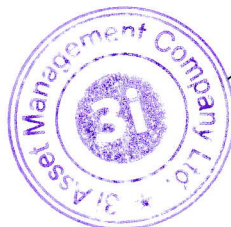

Managing Director
3i Asset Management Company Ltd.


Head of Accounts
3i Asset Management Company Ltd.


Compliance Officer
3i Asset Management Company Ltd.


Trustee
Sandhani Life Insurance Company Ltd.

Dated:Dhaka
October 27,2024



3i AMCL 1st Mutual Fund

Statement of Profit or Loss and Other Comprehensive Income (Un-audited)

For the period from July 01, 2024 to September 30, 2024

Particulars	Notes	Amount in Taka	Amount in Taka
		From July 01, 2024 to September 30, 2024	From July 01, 2023 to September 30, 2023
Income			
Realised gain/(Loss) on Sale of marketable securities (Annexure-B)	11.00	2,214,917	-
Dividend income (Annexure-c)	12.00	30,000	-
Interest income (Bank)	13.00	114,385	-
Total Income		2,359,301	-
Expenses			
Management Fees	14.00	567,969	-
Trustee Fees	15.00	25,248	-
Custodian Fees	16.00	19,710	-
Amortization of Preliminary & Issue Expenses		105,908	-
CDBL Annual Fees		10,082	-
Bank & pay-order Charges		110	-
Adverting expenses		26,350	-
CDBL data connectivity		9,000	-
CDBL Charge		6,501	-
Annual Fees BSEC		25,205	-
Total Expenses		796,083	-
Profit / (Loss) before Provision		1,563,218	-
Provision for marketable investment(Unrealised Gain/Loss)	17.00	(11,357,477)	-
Net Profit/ (Loss) during the period		(9,794,259)	-
Earnings per Unit	18.00	(0.91)	-

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3i AMCL 1st Mutual Fund

Statement of Changes in Equity(Un-audited)
For the period from July 01, 2024 to September 30, 2024

Particulars	Unit Capital	Unit Premium	Retained Earnings	Total Equity
Balance as on July 01,2024	109,695,910	(4,345)	(9,319,636)	100,371,930
Unit sold during the period	-	-	-	-
Unit surrender during the period	(2,000,000)	-	-	(2,000,000)
Premium/(Discount)on the sale of unit	-	-	-	-
Premium on surrender of unit	-	102,000	-	102,000
Net Profit/(Loss) during the period	-	-	(9,794,259)	(9,794,259)
Balance as on 30-09-2024	107,695,910	97,655	(19,113,894)	88,679,671

For the period from July 01, 2023 to September 30, 2023

Particulars	Unit Capital	Unit Premium	Retained Earnings	Total Equity
Balance as on July 01,2023	-	-	-	-
Unit sold during the period	-	-	-	-
Unit surrender during the period	-	-	-	-
Premium/(Discount)on the sale of unit	-	-	-	-
Premium on surrender of unit	-	-	-	-
Net Profit/(Loss) during the period	-	-	-	-
Balance as on 30-09-2023	-	-	-	-


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October 27,2024



3i AMCL 1st Mutual Fund

Statement of Cash Flows(Un-audited)

For the period from July 01, 2024 to September 30, 2024

Particulars	Notes	Amount in Taka	Amount in Taka
		From July 01, 2024 to September 30, 2024	From July 01, 2023 to September 30, 2023
Cash Flows from Operating Activities			
Realized gain/(Loss) on Sale of marketable securities		2,214,917	-
Advances, Deposits & Pre-payments		35,287	-
Dividend Income Received		8,400	-
(Increase)/Decrease in Operating Expenses		(931,410)	-
Net Cash Generated from Operating Activities		1,327,194	-
Cash Flows from Investing Activities			
Investment in Shares and Securities		(8,462,176)	-
Purchase of Shares-Pre IPO/RPO Investment		-	-
Net Cash used in Investing Activities		(8,462,176)	-
Cash Flows from Financing Activities			
Proceeds from issuance of units		(2,000,000)	-
Provision for marketable investment(Unrealised Gain/Loss)		(11,357,477)	-
Discount on Sale of unit		-	-
Premium on surrender of unit		102,000	-
Dividend Paid		-	-
Net Cash Generated from Financing Activities		(13,255,477)	-
Net Cash Increase in Cash & Cash Equivalents		(20,390,458)	-
Cash & Cash Equivalents at the beginning of the year		36,669,493	-
Cash & Cash Equivalents at the end of the year		16,279,035	-
Net Operating Cash Flows per Unit	19.00	0.12	-


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October 27,2024



3i AMCL 1st Mutual Fund
Notes to the Financial Statement
As at September 30, 2024

Notes	Particulars	Amount in Taka	Amount in Taka
		Sep 30,2024	June 30,2024
1.00 Investment in Shares-at Market Price:			
	Investment in Shares-at Cost	92,949,442	73,129,789
	Unrealised Gain/(Loss)	(22,009,464)	(10,651,988)
	Investment in Shares-at Market Price:	<u>70,939,977</u>	<u>62,477,802</u>

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

Sector/Category	Total cost Value	Total cost Value
Bank	2,216,025	7,082,541
Engineering	10,520,844	5,714,908
Financial Institution	2,656,731	6,053,005
Foods & Allied	14,322,980	14,130,253
Pharmaceuticals & Chemicals	16,016,751	13,445,961
Telecommunication	2,012,513	4,025,025
Ceramic Industries	7,462,772	2,458,536
Tannery Industries	8,405,226	4,274,265
Cement Industries	10,839,171	10,839,171
Insurance	7,825,852	984,568
Travel	6,693,112	2,771,288
Trextile	3,557,174	758,775
Service	420,291	591,494
Total	92,949,442	73,129,789

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

2.00 Trade & Other Receivables:

Bank Interest Receivable		114,385	-
Dividend Receivables	2.01	30,000	8,400
Total		<u>144,385</u>	<u>8,400</u>

2.01 Dividend Receivables

Lanka Bangla Finance PLC.		30,000	-
Asia Pasific Insurance		-	8,400
Total		<u>30,000</u>	<u>8,400</u>

3.00 Advances, Deposits & Pre-payments:

CDBL Annual fee		19,945	30,027
BSEC Annual fee		74,795	100,000
Total		<u>94,740</u>	<u>130,027</u>



3i AMCL 1st Mutual Fund
Notes to the Financial Statement
As at September 30, 2024

Notes	Particulars	Amount in Taka	Amount in Taka
		Sep 30,2024	June 30,2024
4.00	Issue and Formation Expenses:		
	Fund Registration Fee & Pay order fee	500,115	500,115
	Fund application fee	100,000	100,000
	Trust deed Registration fee (Sub-Registration)	5,600	5,600
	Entertainment	233,742	233,742
	Decoration	20,000	20,000
	Banner	5,000	5,000
	Sound System	4,400	4,400
	Photography	5,000	5,000
	Conveyance	77,145	77,145
	Photocopy & Stationery	27,751	27,751
	Stamp & Cartridge	5,846	5,846
	Consultant Fee	100,000	100,000
	Bank a/c open deposit	10,000	10,000
	External HDD & Pen drive	20,880	20,880
	Courier expenses	59,550	59,550
	Meet the press	20,000	20,000
	Banner	5,640	5,640
	Publication peospectus in newspaper (Online)	88,000	88,000
	Publication peospectus in newspaper (Benguli)	200,000	200,000
	Publication peospectus in newspaper English	100,000	100,000
	Printing prospectus, Unit form, envelope etc.	742,859	742,859
	Payable to AMC	2,331,528	2,331,528
	Bank charge	67,988	67,988
	Less: Bank deposit	10,000	10,000
	Total Amortization of Issue and Formation Expenses	2,389,516	2,389,516
	Less: Bank Interest	288,625	288,625
		2,100,890	2,100,890
	Less : Amortization during the period [Note:4.01]	238,293	132,385
	Closing Balance	1,862,598	1,968,505
4.01	Amortization of Issue and Formation Expenses		
	Opening balance	132,385	-
	Add: Amortiozation during the period	105,908	132,385
	Accumulated Amotization	238,293	132,385



3i AMCL 1st Mutual Fund
Notes to the Financial Statement
As at September 30, 2024

Notes	Particulars	Amount in Taka	Amount in Taka
		Sep 30,2024	June 30,2024
5.00	Cash & Cash Equivalents:		
	Cash at Bank (The City Bank Limited A/c No: 3103982430002)	15,707,483	33,493,205
	3i Securities Ltd.(Broker) BO A/C:1605420076533540	571,552	3,176,288
	Balance	16,279,035	36,669,493
6.00	Unit Capital:		
	Sponsor contribution	25,000,000	25,000,000
	IPO Subscription	84,695,910	84,695,910
		109,695,910	109,695,910
	Less: Unit Surrendered during the period	2,000,000	-
	Balance	107,695,910	109,695,910
7.00	Retained Earnings:		
	Opening Balance	(9,319,636)	-
	Add: Net Profit during the year	(9,794,259)	(9,319,636)
	Less: Dividend Paid	-	-
	Balance	(19,113,894)	(9,319,636)
8.00	Liabilities for Expenses:		
	Management Fees	567,970	733,540
	Trustee fees	25,248	31,916
	Custodian Fees	19,710	20,341
	CDBL data connectivity	3,286	3,000
	Audit fees	-	57,500
	Provision for Advertising Expenses	21,850	30,000
	Provision for CDBL Expenses	3,000	6,000
	Total	641,063	882,297
9.00	Net Asset Value (NAV) per Unit (At Cost Price)		
	Total assets at Market price	89,320,734	101,254,227
	Add: Investment diminution reserve-unrealized	22,009,464	10,651,988
	Less: Current Liabilities	(641,063)	(882,297)
	Total Net Asset Value (NAV) at cost price	110,689,135	111,023,917
	Outstanding number of units	10,769,591	10,969,591
	NAV per Unit at Cost price	10.28	10.12
10.00	Net Asset Value (NAV) per Unit (At Market Price)		
	Total assets at Market price	89,320,734	101,254,227
	Less: Current Liabilities	(641,063)	(882,297)
	Total Net Asset Value (NAV) at cost price	88,679,671	100,371,929
	Outstanding number of units	10,769,591	10,969,591
	NAV per Unit at market price	8.23	9.15



3i AMCL 1st Mutual Fund
Notes to the Financial Statement

Notes	Particular	Amount in Taka	
		From July 01, 2024 to Sep 30, 2024	From July 01, 2023 to Sep 30, 2023
11.00	Realized gain/ (Loss) on sale of marketable securities		
	cost value of marketable securities	28,200,778	-
	Sale value of marketable securities	30,415,695	-
	Total	<u>2,214,917</u>	<u>-</u>
12.00	Dividend from Investment in Shares:		
	Lanka Bangla Finance PLC.	30,000	-
	Total	<u>30,000</u>	<u>-</u>
13.00	Interest on Bank Deposits:		
	Interest on bank	114,385	-
	Interest on FDR	-	-
	Total	<u>114,385</u>	<u>-</u>
14.00	Management Fees:		
	3i Asset Management Company Ltd.	567,969	-
	Total	<u>567,969</u>	<u>-</u>
15.00	Trustee Fees:		
	Sandhani Life Insurance Company Ltd.	25,248	-
	Total	<u>25,248</u>	<u>-</u>
16.00	Custodian Fees:		
	ICB Capital management Ltd.	19,710	-
	Total	<u>19,710</u>	<u>-</u>



3i AMCL 1st Mutual Fund
Notes to the Financial Statement

Notes	Particular	Amount in Taka	
		From July 01, 2024 to Sep 30, 2024	From July 01, 2023 to Sep 30, 2023
17.00	Provision for marketable investment(Unrealised Gain/Loss):		
	Opening Balance	(10,651,988)	-
	Provision for marketable investment(Unrealised Gain/Loss)	(11,357,477)	-
	Required Provision against Diminution in Value of Investments at the end of the year	(22,009,464)	-
18.00	Earnings per Unit:		
	Earning attributable to the unitholders (net profit after tax)	(9,794,259)	-
	Number of Units	10,769,591	-
	Earnings per Unit	(0.91)	-
19.00	Reconciliation of net income with cash flows from operating activities		
	Net Profit/(Losss) after provision	(9,794,259)	-
	Add: Provision for marketable investment	11,357,477	-
	Add: Amortization of preliminary expenses	105,908	-
	(Increase)/Decrease in Receivables	(135,985)	-
	(Increase)/Decrease in Advances, Deposits & Pre-payments	35,287	-
	(Increase)/Decrease in current Liabilities	(241,234)	-
	Cash generated from operations	1,327,194	-
	Net cash generated from operating activities	1,327,194	-
	Net cash inflow/(outflow) from operating activities	1,327,194	-
	Outstanding number of units	10,769,591	-
	Net operating cash flow per unit	0.12	-



3i AMCL 1st Mutual Fund
Portfolio Statement
As at September 30,2024

i. INVESTMENT IN CAPITAL MARKET SECURITIES (LISTED)

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	50,000	366,825.00	465,000.00	98,175.00	26.76	0.34
2		EXIMBANK	100,000	864,300.00	880,000.00	15,700.00	1.82	0.79
3		FIRSTSBANK	150,000	984,900.00	1,245,000.00	260,100.00	26.41	0.90
4	FINANCIAL INSTITUTION	UNIONCAP	100,000	848,397.83	760,000.00	(88,397.83)	(10.42)	0.78
5		LANKABANGLA	30,000	571,403.30	528,000.00	(43,403.30)	(7.60)	0.52
6		ICB	20,000	1,236,930.18	1,222,000.00	(14,930.18)	(1.21)	1.13
7	ENGINEERING	SSSTEEL	300,000	3,812,192.93	2,820,000.00	(992,192.93)	(26.03)	3.49
8		GOLDENSON	70,000	1,213,035.00	861,000.00	(352,035.00)	(29.02)	1.11
9		YPL	200,000	4,040,107.04	2,100,000.00	(1,940,107.04)	(48.02)	3.70
10		OAL	40,000	384,925.25	324,000.00	(60,925.25)	(15.83)	0.35
11		QUASEMIOND	25,000	1,070,583.29	817,500.00	(253,083.29)	(23.64)	0.98
12		BATBC	15,000	6,120,732.23	5,911,500.00	(209,232.23)	(3.42)	5.60
13	FOOD & ALLIED	FUWANGFOOD	250,000	5,785,725.60	3,575,000.00	(2,210,725.60)	(38.21)	5.30
14		GHAIL	150,000	2,416,522.50	1,740,000.00	(676,522.50)	(28.00)	2.21
15	PHARMACEUTICALS & CHEMICALS	IBP	150,000	2,282,075.51	1,350,000.00	(932,075.51)	(40.84)	2.09
16		RENATA	12,411	9,879,796.52	8,695,146.60	(1,184,649.92)	(11.99)	9.05
17		SQURPHARMA	8,000	1,736,338.50	1,833,600.00	97,261.50	5.60	1.59
18		ASIATICLAB	50,000	2,118,540.00	1,700,000.00	(418,540.00)	(19.76)	1.94
19	CEMENT INDUSTRIES	LHBL	150,000	10,839,171.23	9,255,000.00	(1,584,171.23)	(14.62)	9.92
20	CERAMIC INDUSTRIES	FUWANGCER	350,000	7,462,772.22	4,620,000.00	(2,842,772.22)	(38.09)	6.83
21	TELECOM	ROBI	75,000	2,012,512.50	2,070,000.00	57,487.50	2.86	1.84
22	TANNERY INDUSTRIES	FORTUNE	200,000	7,839,576.87	3,980,000.00	(3,859,576.87)	(49.23)	7.18
23		LEGACYFOOD	10,000	565,649.58	480,000.00	(85,649.58)	(15.14)	0.52
24	INSURANCE	ASIAPACINS	26,399	1,085,702.40	958,283.70	(127,418.70)	(11.74)	0.99
25		JANATAINS	20,000	635,662.50	548,000.00	(87,662.50)	(13.79)	0.58
26		AGRANINS	40,000	1,405,633.20	1,100,000.00	(305,633.20)	(21.74)	1.29
27		CONTININS	25,000	806,814.00	680,000.00	(126,814.00)	(15.72)	0.74
28		FEDERALINS	21,899	530,191.37	451,119.40	(79,071.97)	(14.91)	0.49
29		GLOBALING	32,016	972,899.40	848,424.00	(124,475.40)	(12.79)	0.89
30		PURABIGEN	16,150	400,130.70	358,530.00	(41,600.70)	(10.40)	0.37
31		RUPALIING	10,000	258,285.00	230,000.00	(28,285.00)	(10.95)	0.24
32		EASTLAND	30,000	761,790.00	633,000.00	(128,790.00)	(16.91)	0.70
33		MEGHNAINS	10,000	266,248.42	234,000.00	(32,248.42)	(12.11)	0.24
34	MEGHNALIFE	10,000	702,495.00	641,000.00	(61,495.00)	(8.75)	0.64	
35	TRAVEL	BESTHLDNG	200,000	6,693,111.66	4,360,000.00	(2,333,111.66)	(34.86)	6.13
36	TEXTILE	CNATEX	150,000	1,105,500.00	780,000.00	(325,500.00)	(29.44)	1.01
37		MITHUNKNIT	100,000	2,210,763.32	1,320,000.00	(890,763.32)	(40.29)	2.02
38		PDL	21,792	240,910.56	180,873.60	(60,036.96)	(24.92)	0.22
39	SERVICE	JHRML	6,000	420,291.00	384,000.00	(36,291.00)	(8.63)	0.38
		Sub Total		92,949,442	70,939,977	(22,009,464)	(645.57)	85.10



40									-
41	MUTUAL FUND								-
42									-
		Sub Total							-
C. Listed Bond/Debenture/Islamic Securities (Script wise)									
43	Corporate Bond								-
		Sub Total							-
Grand Total of Capital Market Securities (Listed)									

ii. INVESTMENT IN CAPITAL MARKET SECURITIES (NON LISTED)

SL	Sector	Intrument	No. of Share/Unit	Application Amount	Market Value (TK)	Unrealized Gain/Loss	% of NAV
A. Open end Mutual Fund (Script wise)							
	N/A	-	-	-	-	-	-
		Sub Total					
B. IPO Placement Share (Script wise)							
1							
		Sub Total					
C. Non- Listed Bond/Debenture/Islamic Securities (Script Wise)							
		Sub Total					
Grand Total of Capital Market Securifiies (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	

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%	15,707,483
2					15,707,483
		Sub Total			

C. CASH AT BROKER

SL	Name	BO Account	Rate of Commission	Balance (BDT)
1	3i Securities Ltd.	1605420076533540	0.50%	571,552
		Sub Total		571,552
Total Cash and Cash Equivalents (A+B+C)=				16,279,035

Total Investment at Cost (i+ii+iii)= 109,228,476



3i AMCL 1st Mutual Fund

Schedule of realized gain/ (Loss) on sale of marketable securities
From 01 July 2024 to 30 September 2024

Annexure-B

Name of the company	No. of share	cost value	Sale value	Profit/(Loss)
ABBANK	170,665	1,363,706.61	1383197.56	19,491
AFTABAUTO	15,000	486,931.75	594,015.00	107,083
BATBC	11,659	4,757,441	4,797,222	39,781
BDTHAI	50,000	959,120	888,697	(70,422)
BRACBANK	110,000	3,931,560	4,005,870	74,310
CITYBANK	82,500	1,693,425	1,641,750	(51,675)
DELTALIFE	10,000	854,250	1,064,278	210,028
EXIMBANK	35,794	309,368	391,765	82,398
FAREASTLIF	15,000	535,003	755,205	220,202
IFIC	2,500	23,499	26,368	2,868
LANKABAFIN	222,014	4,228,651	5,038,800	810,149
MEGHNAINS	10,000	299,920	322,380	22,460
NAVANAPHAR	16,031	1,473,831	1,345,412	(128,418)
OAL	100,000	1,281,790	1,338,275	56,485
PDL	50,000	512,550	646,750	134,200
POWERGRID	15,000	591,494	598,493	6,999
QUASEMIND	30,000	1,069,714	1,275,749	206,036
ROBI	75,000	2,012,513	2,385,513	373,000
SBACBANK	10,000	70,350	88,555	18,205
UNIONCAP	205,174	1,745,662	1,827,400	81,738
Grand Total	1,236,337	28,200,778	30,415,695	2,214,917



**3i AMCL 1st Mutual Fund
Dividend Income**

From 01 July 2024 to 30 September 2024

Annexure- C

Sl. NO.	Name of the Company	No. of Shares	Dividend %	Face Value	Dividend Amount	TDS	Net Cash Dividend
1	Lanka Bangla Finance PLC.	30,000	10	10	30,000	-	30,000
Total					30,000	-	30,000

