

**Unaudited Financial Statements  
of  
AMS Global First Regular Income Fund  
For the period ended 31 Dec 2025**

**AMS Global First Regular Income Fund**  
**Statement of Financial Position**  
**As at 31 Dec 2025**

Particulars	Notes	Amount in Taka 31-Dec-2025
<b>Assets</b>		
<b>Non Current Assets:</b>		<b>2,420,193</b>
Preliminary Expenses	4.00	2,420,193
<b>Current Assets:</b>		<b>131,690,594</b>
Investment	5.00	-
Accounts receivables	6.00	1,008
Advance, Deposit and Pre-Payments	7.00	-
Cash and Cash Equivalents	8.00	131,689,586
<b>Total Assets</b>		<b>134,110,787</b>
<b>Equities and Liabilities</b>		
<b>Unitholder's Equity</b>		<b>133,410,413</b>
Unit Capital	9.00	133,219,000
Unit Premium/ discount	10.00	152
Retained Earnings	11.00	191,261
<b>Current Liabilities</b>		<b>700,374</b>
Accrued Expenses	12.00	648,894
Other payable & provisions	13.00	51,480
<b>Total Equities and Liabilities</b>		<b>134,110,787</b>
<b>Net Asset Value Per Unit</b>		
At Cost	14.00	10.01
At Market	15.00	10.01

The annexed notes an integral part of these financial statements.

The financial statements were approved by the Board of Trustee on 12 January 2026 and were signed on its behalf by:

  
 .....  
**Chairman, Trustee**  
 Investment Corporation of Bangladesh

  
 .....  
**Member, Trustee**  
 Investment Corporation of Bangladesh

  
 .....  
**Chief Executive Officer**  
 Asset Manager (AMS Global AMCL)

  
 .....  
**Head of Compliance & Legal**  
 Asset Manager (AMS Global AMCL)



**AMS Global First Regular Income Fund**  
**Statement of Profit or Loss and Other Comprehensive Income**  
**For the period ended 31 Dec 2025**

Particulars	Notes	Amount in Taka
		11 Nov 2025 to 31 Dec 2025
<b>INCOME:</b>		
Capital Gain		-
Dividend Income		-
Interest Income	16.00	931,165
<b>Total Income</b>		<b>931,165</b>
<b>EXPENDITURE</b>		
Management Fee	17.00	564,985
Amortization of Preliminary Expense	4.01	89,637
Trustee Fee	18.00	33,499
Custodian Fee		-
BSEC Annual Fee		-
Bank Charges and Excess duty	19.00	51,783
Sales Agent Commission		-
Publication and other expenses		-
<b>Total Expenditure</b>		<b>739,904</b>
<b>Income before Provision</b>		<b>191,261</b>
Provision		-
<b>Net Profit</b>		<b>191,261</b>
<b>Total Comprehensive Income</b>		<b>191,261</b>
<b>Earnings Per Unit (EPU)</b>	20.00	<b>0.01</b>

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**AMS Global First Regular Income Fund**  
**Statement of Changes in shareholders equity**  
For the period ended Dec 31, 2025

Particulars	Amount in Taka			
	Share Capital	Gain/(Loss) on Marketable Securities (Unrealized)	Retained Earnings	Total
Balance as at 11 Nov, 2025	133,200,000	-	-	133,200,000
Increase of un-realized gain/(loss) for the year	-	-	-	-
Capital increase during the period	19,152	-	-	19,152
Comprehensive Income for the year	-	-	191,261	191,261
<b>Balance as at 30th June, 2025</b>	<b>133,219,152</b>	<b>-</b>	<b>191,261</b>	<b>133,410,413</b>

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**AMS Global First Regular Income Fund**  
**Statement of Cash Flows**  
for the period ended 31 Dec 2025

PARTICULARS	Amount in Taka
	11 Nov 2025 to 31 Dec 2025
<b>A Cash Flow from Operating Activities:</b>	
Dividend from Investmet in securities	-
Interest income	1,136,540
Capital gain	-
expense paid	(50,128)
<b>Net cash from Operating activities</b>	<b>1,086,412</b>
<b>B Cash Flow from Investing Activities:</b>	
Sale of securities	-
Purchase of securities	-
Preliminary expenses	(2,614,970)
Encashment of FDR	-
<b>Net Cash used by Investing Activities</b>	<b>(2,614,970)</b>
<b>C Cash Flow from Financing Activities:</b>	
Units sold	133,219,000
Capital in transit	(1,008)
<b>Net Cash used by Financing Activities</b>	<b>133,217,992</b>
<b>Net Cash Surplus/(Deficit) during the year (A+B+C)</b>	<b>131,689,434</b>
Cash and Bank Balance at the beginning of the year	-
<b>Closing balance of cash and cash equivalents</b>	<b>131,689,434</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	<b>0.08</b>

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No.	Particulars	Amount in Taka		
		31-Dec-2025		
	Individual	22	321,900	3,219,000
	<b>Total</b>	<b>25</b>	<b>13,321,900</b>	<b>133,219,000</b>

**10.00 Share Premium / discount**

Opening Balance

Add: Addition in Unit Premium (1,900 X 0.08)

-
152
<b>152</b>

**11.00 Retained Earnings**

Opening Balance

Add: during the year

-
191,261
<b>191,261</b>

**12.00 Accrued Expenses**

Opening Balance

Add: During the year (Note: 11.01)

Less: Adjusted during the year

-
648,894
-
<b>648,894</b>

**12.01 Accrued expenses during the year**

Management fee

Trustee Fee

Bank Charge & Exchae duty

564,985
33,499
50,410
<b>648,894</b>

**13.00 Other payable & provisions**

AMS Global AMCL

Payable to CDBL

3,000
48,480
<b>51,480</b>

**14.00 Net Asset Value per Unit at Cost**

Total asset value at market price

Less: Unrealized gain/loss

**Total Asset Value at cost price**

Less: Total Liabilities

**Total NAV at Cost Price**

Number of Units

**Net Asset Value per Unit at Cost**

134,110,787
-
<b>134,110,787</b>
700,374
<b>133,410,413</b>
13,321,900
<b>10.01</b>

**15.00 Net Asset Value per Unit at Market**

Total asset value at market price

Less: Total Liabilities

**Total NAV at Market Price**

Number of Units

**Net Asset Value per Unit at Market**

134,110,787
700,374
<b>133,410,413</b>
13,321,900
<b>10.01</b>



No.	Particulars	Amount in Taka 11 Nov 2025 to 31 Dec 2025
16.00	Interest Income (Note- 16.01)	931,165
16.01	Interest Income on A/C No: 1201000125200 (Opp. a/c)	746,411
	Interest income on A/C No: 1201000128846 (Escrow)	390,129
	Gross Interest Income	1,136,540
	Less: Adjusted with Preliminary Expenses	205,375
		931,165
17.00	Management Fees (Note- 16.01)	564,985
17.01	Management Fee calculation:	
	Averate NAV:	4,153,875,250
	Total 31 days NAV	133,995,976
	Average NAV (divided by 31 days)	
	Management Fee	
	On First BDT 5 crore X 2%	1,000,000
	Next BDT 84086027*1.5%	1,259,940
	Management Fee for one year	2,259,940
	Management fee for the period	564,985
		33,499
18.00	Trustee Fee: (Note-17.01)	
18.01	Trustee Fee:	133,995,976
	Average NAV	133,996
	Trustee for the year (Ave NAV X 0.10%)	33,499
	Trustee for the period	
19.00	Bank charge & Excise duty (Note: 18.01)	51,783
19.01	Bank charge & Excise duty	
	Bank Charge on A/C No: 1201000125200 (Opp. a/c)	52,128
	Bank Charge on A/C No: 1201000128846 (Escrow)	51,410
	Gross bank charge & Excise duty	103,538
	Less: Adjusted with Preliminary Expenses	51,755
		51,783
20	Earnings per Unit (EPU)	
	Profit for the Period	191,261
	Number of Unit	13,321,900
		0.01



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