

**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
Assets		
Non Current Assets:		2,420,193
Preliminary Expenses	4.00	2,420,193
Current Assets:		131,690,594
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
Total Assets		134,110,787
Equities and Liabilities		
Unitholder's Equity		133,410,413
Unit Capital	9.00	133,219,000
Unit Premium/ discount	10.00	152
Retained Earnings	11.00	191,261
Current Liabilities		700,374
Accrued Expenses	12.00	648,894
Other payable & provisions	13.00	51,480
Total Equities and Liabilities		134,110,787
Net Asset Value Per Unit		
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



Chief Executive Officer
 Asset Manager (AMS Global AMCL)



Member, Trustee
 Investment Corporation of Bangladesh



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	
INCOME:			
Capital Gain			-
Dividend Income			-
Interest Income	16.00	931,165	
Total Income		931,165	
EXPENDITURE			
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		-	
Total Expenditure		739,904	
Income before Provision		191,261	
Provision		-	
Net Profit		191,261	
Total Comprehensive Income		191,261	
Earnings Per Unit (EPU)	20.00	0.01	

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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
Balance as at 30th June, 2025	133,219,152	-	191,261	133,410,413

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

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No.	Particulars	Amount in Taka		
		31-Dec-2025		
4.00	Preliminary Expenses			
	Opening Balance	2,509,830		
	Less: Amortization during the period (Note-4.01)	89,637		
	Closing Balance	2,420,193		
4.01	Amortization during the period			
	Preliminary Expenses	2,509,830		
	Amortization for a Year (Dividend by 7 Years)	358,547		
	Amortization for this quarter (divided by 4)	89,637		
5.00	Investment			
	Investment in listed securities at Market price (Annexure-A)	-		
	Investment in IPO	-		
	Investment in Fixed Income Securities	-		
6.00	Accounts receivables			
	Interest receivable	-		
	Dividend receivable (annexure-....)	-		
	Other receivable	1,008		
		1,008		
7.00	Advance, deposits and pre-payments			
		-		
		-		
8.00	Cash and Cash Equivalents:			
	Cash at Bank (Note: 8.01)	131,689,586		
		131,689,586		
8.01	Cash at Bank:			
	A/C No: 1201000125200, JBL-SND, Banani branch	131,299,457		
	A/C No: 1201000128846, JBL-Escrow, Banani branch	390,129		
		131,689,586		
9.00	Unit Capital			
	Initial size			
	13,320,000 Units of Tk.10/- each	133,200,000		
	Add: 1,900 units of Tk. 10.00 each	19,000		
	Total Capital	133,219,000		
9.01	Details of the Unit Capital is given below:			
	Kinds of Investor	No of Investors	No. of Units	Amount in Taka
	Sponsor	1	2,500,000	25,000,000
	Institutions	2	10,500,000	105,000,000



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

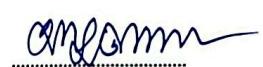
10.00	Share Premium / discount		
	Opening Balance		-
	Add: Addition in Unit Premium (1,900 X 0.08)		152
			152
11.00	Retained Earnings		
	Opening Balance		191,261
	Add: during the year		
			191,261
12.00	Accured Expenses		
	Opening Balance		-
	Add: During the year (Note: 11.01)		648,894
	Less: Adjusted during the year		-
			648,894
12.01	Accrued expenses during the year		
	Management fee		564,985
	Trustee Fee		33,499
	Bank Charge & Exchae duty		50,410
			648,894
13.00	Other payable & provisions		
	AMS Global AMCL		3,000
	Payable to CDBL		48,480
			51,480
14.00	Net Asset Value per Unit at Cost		
	Total asset value at market price		134,110,787
	Less: Unrealized gain/loss		-
	Total Asset Value at cost price		134,110,787
	Less: Total Liabilities		700,374
	Total NAV at Cost Price		133,410,413
	Number of Units		13,321,900
	Net Asset Value per Unit at Cost		10.01
15.00	Net Asset Value per Unit at Market		
	Total asset value at market price		134,110,787
	Less: Total Liabilities		700,374
	Total NAV at Market Price		133,410,413
	Number of Units		13,321,900
	Net Asset Value per Unit at Market		10.01



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



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