

Prime Financial First Unit Fund

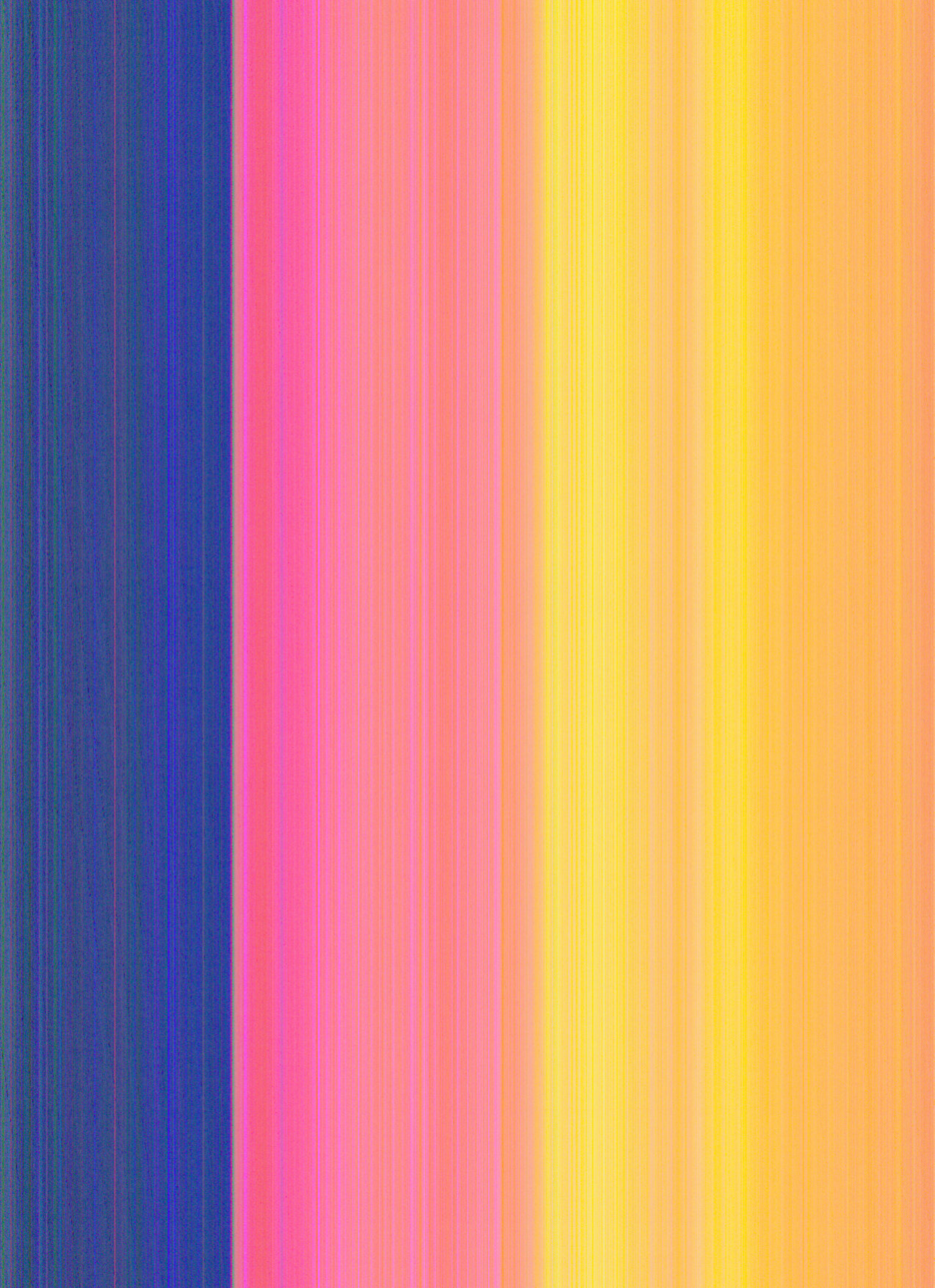
Balance Sheet as at 31 March 2021

	<u>Notes</u>	Un-audited 31 March 2021 <u>Taka</u>	Audited 31 December 2020 <u>Taka</u>
ASSETS			
Investment in securities	4	119,432,988	130,750,967
Receivables	5	1,500,009	1,500,008
Other assets	6	518,431	85,000
Investment in FDR	7	20,000,000	20,000,000
Cash and cash equivalents	8	26,744,974	24,305,200
Total assets		168,196,402	176,641,175
LIABILITIES			
Accounts payable	9	1,987,789	1,074,073
Other liabilities	10	1,760,585	635,319
Total liabilities		3,748,374	1,709,392
Net assets		164,448,028	174,931,783
EQUITY			
Capital fund	11	157,195,800	166,389,100
Retained earnings/(loss)		7,252,228	8,542,683
Total equity		164,448,028	174,931,783
Net Asset Value (NAV) per unit:	12		
at cost		124.42	116.34
at market price		104.61	105.13

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Profit and Loss Account for the period ended 31 March 2021

	<u>Notes</u>	<u>Un-audited</u> <u>31 March</u> <u>2021</u> <u>Taka</u>
INCOME		
Capital gain		20,058,706
Interest Income	13	433,431
Dividend earned		358,050
Total income (A)		<u>20,850,187</u>
EXPENSES		
Management fees	14	908,801
Custodian fees		50,339
Trustee fees		42,436
CDBL charges		6,245
Advertisement		97,750
IPO Charges		17,000
Realized loss from transaction of Unit		211,718
Total expense (B)		<u>1,334,289</u>
Net profit/(loss) before provision (A - B)		19,515,898
(Provision)/Write back of provision against diminution in value of securities	15	<u>(12,486,898)</u>
Net profit for the period		<u><u>7,029,000</u></u>
Earning per unit	16	4.47



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Cash Flow Statement for the period ended 31 March 2021

	<u>Notes</u>	Un-audited 31 March 2021 <u>Taka</u>	Audited 31 December 2020 <u>Taka</u>
A. Cash flows from operating activities:			
Capital gain		20,058,706	6,598,303
Interest received		-	2,114,986
Dividend received		358,050	2,816,257
Paid for operating expenses		916,410	(4,712,366)
Bank charges		-	(20,567)
<i>Net cash flows from operating activities</i>		<u>21,333,166</u>	<u>6,796,613</u>
B. Cash flows from investing activities			
Cash received from/(used for) investment in securities		(1,168,919)	(786,709)
<i>Net cash received/ (used) for investing activities</i>		<u>(1,168,919)</u>	<u>(786,709)</u>
C. Cash flows from financing activities:			
Cash (paid)/received on account of surrender/sale of unit		(9,193,300)	319,100
Cash received from/(paid for) transaction of unit		(211,718)	(10,358)
Dividend paid		(8,319,455)	-
<i>Net cash generated from financing activities</i>		<u>(17,724,473)</u>	<u>308,742</u>
D. Net (decrease)/increase in cash and cash equivalents (A+B+C)		<u>2,439,774</u>	<u>6,318,646</u>
E. Opening cash and cash equivalents		<u>24,305,200</u>	<u>17,986,554</u>
F. Closing cash and cash equivalents (D+E):		<u>26,744,974</u>	<u>24,305,200</u>
Cash flows from operating activities per unit	17	13.57	4.08