

Prime Financial First Unit Fund

Balance Sheet as at 30 September 2021

		Un-audited	Audited
		30 September	31 December
		2021	2020
	<u>Notes</u>	<u>Taka</u>	<u>Taka</u>
ASSETS			
Investment in securities	4	160,108,055	130,750,967
Receivables	6	206,589	1,500,008
Other assets	7	470,363	85,000
Investment in FDR	8	20,000,000	20,000,000
Cash and cash equivalents	9	28,540,718	24,305,200
Total assets		209,325,725	176,641,175
LIABILITIES			
Accounts payable	10	3,756,216	1,074,073
Other liabilities	11	644,657	635,319
Total liabilities		4,400,873	1,709,392
Net assets		204,924,852	174,931,783
EQUITY			
Capital fund	12	155,593,300	166,389,100
Reserve for unrealised gain on investment		2,013,439	-
Retained earnings/(loss)		47,318,113	8,542,683
Total equity		204,924,852	174,931,783
Net Asset Value (NAV) per unit:	13		
at cost		130.41	116.34
at market price		131.71	105.13

The annexed notes 1 to 20 form an integral part of these financial statements.

Bangladesh General Insurance Co. Ltd.
Trustee

Prime Finance Asset Management Co. Ltd.
Asset Manager

Dhaka, 31 October 2021

Prime Financial First Unit Fund

Profit and Loss Account

for the period ended 30 September 2021

Notes	1 January to 30 September 2021		Q1 1 January to 31 March 2021		Q2 1 April to 30 June 2021		Q3 1 July to 30 September 2021	
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
INCOME								
14	28,647,711	982,457	20,058,706	3,447,609	5,141,396	1,510,718	373,835	703,452
	1,176,351	1,176,351	433,431	373,835	703,452	2,060,578	1,430,897	271,631
	32,219,007	2,296,005	20,850,187	5,252,341	6,116,479			
EXPENSES								
15	2,868,043	2,281,112	908,801	922,289	1,036,953	125,914	36,860	38,715
	134,290	104,910	42,436	43,077	48,777	21,544	7,711	7,588
	155,593	166,070	-	155,593	-	193,683	29,900	66,033
	20,000	18,000	17,000	3,000	-	252,518	-	-
	3,771,585	2,802,746	1,334,289	986,712	1,450,584			
	28,447,422	(506,741)	19,515,898	4,265,629	4,665,895			
16	18,647,463	11,035,497	(12,486,898)	13,629,139	17,505,222	47,094,885	17,894,768	22,171,117
		10,528,756	7,029,000					
	2,013,439	-	-	-	2,013,439	49,108,324	17,894,768	24,184,556
	49,108,324	10,528,756	7,029,000	17,894,768	24,184,556			
17	30.27	6.33	4.47	11.55	14.25			

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Bangladesh General Insurance Co. Ltd.

Trustee

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Asset Manager

Prime Financial First Unit Fund

Statement of Changes in Equity for the period ended 30 September 2021

	Capital Fund <u>Taka</u>	Reserve for unrealised loss on investment <u>Taka</u>	Retained earnings/(loss) <u>Taka</u>	Total <u>Taka</u>
2021				
Balance as at 1 January 2021	166,389,100	-	8,542,683	174,931,783
Unit subscribed	(10,795,800)	-	-	(10,795,800)
Addition during the year	-	2,013,439	-	2,013,439
Dividend paid during the year	-	-	(8,319,455)	(8,319,455)
Net profit for the year	-	-	47,094,885	47,094,885
Balance as at 30 September 2021	155,593,300	2,013,439	47,318,113	204,924,852
2020				
Balance as at 1 January 2020	166,070,000	-	(20,220,891)	145,849,109
Unit subscribed	319,100	-	-	319,100
Net profit for the year	-	-	28,763,574	28,763,574
Balance as at 31 December 2020	166,389,100	-	8,542,683	174,931,783

The annexed notes 1 to 20 form an integral part of these financial statements.

Bangladesh General Insurance Co. Ltd.
Trustee

Prime Finance Asset Management Co. Ltd.
Asset Manager

Dhaka, 31 October 2021

Prime Financial First Unit Fund
Cash Flow Statement
for the period ended 30 September 2021

	<u>Notes</u>	Un-audited 30 September 2021 Taka	Audited 31 December 2020 Taka
A. Cash flows from operating activities:			
Capital gain		28,647,711	6,598,303
Interest received		1,125,355	2,114,986
Dividend received		3,353,997	2,816,257
Paid for operating expenses		(827,586)	(4,712,366)
Bank charges		-	(20,567)
<i>Net cash flows from operating activities</i>		32,299,477	6,796,613
B. Cash flows from investing activities			
Cash received from/(used for) investment in securities		(8,696,186)	(786,709)
<i>Net cash received/ (used) for investing activities</i>		(8,696,186)	(786,709)
C. Cash flows from financing activities:			
Cash (paid)/received on account of surrender/sale of unit		(10,795,800)	319,100
Cash received from/(paid for) transaction of unit		(252,518)	(10,358)
Dividend paid		(8,319,455)	-
<i>Net cash generated from financing activities</i>		(19,367,773)	308,742
D. Net (decrease)/increase in cash and cash equivalents (A+B+C)		4,235,518	6,318,646
E. Opening cash and cash equivalents		24,305,200	17,986,554
F. Closing cash and cash equivalents (D+E):		28,540,718	24,305,200
Cash flows from operating activities per unit	18	20.76	4.08

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Bangladesh General Insurance Co. Ltd.
Trustee

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Asset Manager

Dhaka, 31 October 2021