

Prime Finance Second Mutual Fund

Statement of Financial Position (Balance Sheet) as at 30 September 2024

		Un-audited 30 September 2024 <u>Taka</u>	Audited 31 December 2023 <u>Taka</u>
	<u>Notes</u>		
ASSETS			
Non-current Assets			
Preliminary expenses	4	-	468,749
Current Assets			
Investment in securities at market price	5	125,347,883	170,215,053
Dividend receivable	6	280,393	3,078,635
Other assets	7	66,822	-
Cash and cash equivalents	8	15,528,834	20,624,589
		141,223,932	193,918,277
Total assets		141,223,932	194,387,026
Current Liabilities			
Accounts payable	9	1,921,322	1,073,761
Other liabilities	10	5,086,873	3,029,696
Total liabilities		7,008,195	4,103,457
Net assets		134,215,737	190,283,569
EQUITY			
Capital fund	11	170,568,530	180,567,910
Unit transaction reserve		900,007	-
Retained earnings	12	(37,252,800)	9,715,659
Total equity		134,215,737	190,283,569
Net Asset Value (NAV) per unit:			
at cost	13	11.93	12.39
at market price		7.87	10.54

The annexed notes 1 to 16 form an integral part of these financial statements.

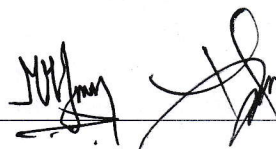


Chairman

Investment Corporation of Bangladesh
Trustee



Member



Prime Finance Asset Management Co. Ltd.
Asset Manager

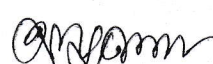
Dhaka, 28 October 2024

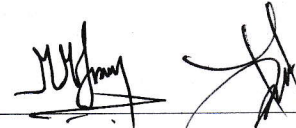
Prime Finance Second Mutual Fund
Statement of Profit and Loss and Other Comprehensive Income
for the period ended 30 September 2024

		Un-audited 30 September 2024 Taka	Un-audited 30 September 2023 Taka	Q3 From 1 July to 30 September 2024 Taka	Q3 From 1 July to 30 September 2023 Taka
	Notes				
INCOME					
Capital gains on sale of securities		(608,528)	1,528,062	498,893	613,023
Interest income	14	95,625	978,883	20,517	441,392
Dividend (Annexure 4)		1,954,587	1,020,709	847,010	10,000
Total income		1,441,684	3,527,654	1,366,420	1,064,415
EXPENSES					
Management fees	15	2,408,147	3,442,721	777,356	1,122,269
Preliminary and issue expenses		468,749	1,578,212	-	531,853
Annual fees		170,569	242,153	-	-
Advertisement expenses		113,849	149,680	41,400	79,580
Custodian fees		103,468	134,785	33,504	44,619
Trustee fees		98,532	146,347	31,586	46,993
CDBL charges		77,901	121,042	10,342	100,344
Audit fees		5,750	-	-	-
IPO Charges		-	3,000	-	-
Bank charges		22,120	34,530	1,035	-
Fees and commissions		-	4,800	-	1,800
Tax expenses		-	754,538	-	10,000
Realized loss from transaction of unit		-	999,967	-	999,967
Total expenses		3,469,085	7,611,775	895,223	2,937,425
Net profit/(loss) before provision (A - B)		(2,027,401)	(4,084,121)	471,197	(1,873,010)
(Provision)/Write back of provision	5.1	(35,912,662)	2,562,217	2,337,586	(1,559,070)
Net profit/(loss) for the period		(37,940,063)	(1,521,904)	2,808,783	(3,432,080)
Other Comprehensive income		-	-	-	-
Comprehensive income/(loss)		(37,940,063)	(1,521,904)	2,808,783	(3,432,080)
Earning per unit for the period	16	(2.22)	(0.08)	0.16	(0.17)

The annexed notes 1 to 16 form an integral part of these financial statements.


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Dhaka, 28 October 2024

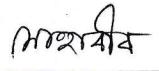
Prime Finance Second Mutual Fund

Statement of Changes in Equity for the period ended 30 September 2024

	Capital Fund <u>Taka</u>	Unit Transaction Reserve <u>Taka</u>	Retained earnings <u>Taka</u>	Total <u>Taka</u>
Balance as at 1 January 2024	180,567,910	-	9,715,659	190,283,569
Subscribed/(Surrendered) by unitholders	(9,999,380)	-	-	(9,999,380)
Addition during the period	-	900,007	-	900,007
Dividend for the last year	-	-	(9,028,396)	(9,028,396)
Net loss for the period	-	-	(37,940,063)	(37,940,063)
Balance as at 30 September 2024	170,568,530	900,007	(37,252,800)	134,215,737

Balance as at 1 January 2023	210,566,800	-	30,718,257	241,285,057
Subscribed/(Surrendered) by unitholders	(29,998,890)	-	-	(29,998,890)
Dividend for the last year	-	-	(21,056,680)	(21,056,680)
Net profit for the year	-	-	54,082	54,082
Balance as at 31 December 2023	180,567,910	-	9,715,659	190,283,569

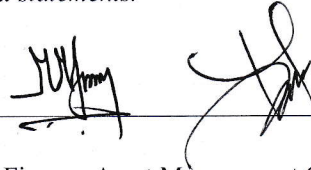
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Dhaka, 28 October 2024

Prime Finance Second Mutual Fund

Statement of Cash Flows for the period ended 30 September 2024

	Un-audited 30 September 2024 <u>Taka</u>	Audited 31 December 2023 <u>Taka</u>
Cash flows from operating activities:		
Capital gains/(loss) on sale of securities	(608,528)	1,312,489
Interest received	71,781	1,192,327
Dividend received	4,752,829	5,040,837
Cash paid for operating expenses	(1,617,257)	(6,870,825)
Cash received/(paid) for transaction of unit	900,007	(999,967)
Bank charges	(22,120)	(41,920)
Net cash from operating activities (A)	3,476,712	(367,059)
Cash flows from investing activities		
Cash used in investment in securities	8,954,508	19,990,892
Cash received from/(used in) Investment in FDR	-	10,000,000
Net cash used in investing activities (B)	8,954,508	29,990,892
Cash flows from financing activities:		
Capital fund	(9,999,380)	(29,998,890)
Dividend paid to Unitholders	(7,527,596)	(18,055,080)
Net cash generated from/(used in) financing activities (C)	(17,526,976)	(48,053,970)
Net increase in cash and cash equivalents (D=A+B+C)	(5,095,756)	(18,430,137)
Opening cash and cash equivalents (E)	20,624,589	39,054,726
Closing cash and cash equivalents (F=D+E):	15,528,834	20,624,589
Net cash from operating activities per unit	0.20	(0.02)

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Dhaka, 28 October 2024

Prime Finance Second Mutual Fund

Notes to the Financial Statements for the period ended 30 September 2024

1. Legal status and nature of the business

Prime Finance Second Mutual Fund is an open-ended fund registered with Sub-Registrar's Office under the Registration Act 1908. The Bangladesh Securities and Exchange Commission also approved the Fund on 19 January 2016 vide Registration Code No. BSEC/Mutual Fund/2016/60. The initial size of the Fund is Tk. 500,000,000 (Taka five hundred million only). Actual fund size at the date of formation was Taka 331,761,000 out of which Taka 200,000,000 (Taka two hundred million) was subscribed by the Sponsor, Prime Finance & Investment Ltd. and rest of the amount was subscribed by several individuals and institutions. On 6 April 2017 Investment Corporation of Bangladesh, Trustee of the Fund has provided their approval to operate the Fund.

2. Basis of preparation

2.1 Statement of compliance

The financial statements have been prepared in accordance with Bangladesh Accounting Standards (BAS) and Bangladesh Financial Reporting Standards (BFRS) and as per requirements of the Securities and Exchange Commission (Mutual Fund) Rules, 2001 and other applicable laws and regulations.

2.2 Basis of measurement

The financial statements have been prepared on a going concern basis under historical cost convention.

2.3 Functional currency and presentation currency

These financial statements are presented in Bangladesh Taka, which is also the Fund's functional currency. All financial information presented in Taka have been rounded off to the nearest taka.

2.4 Use of estimates and judgments

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods.

Reporting period

These financial statements are prepared for the period ended 30 September 2024.

3. Significant accounting policies

The accounting policies set out below have been applied consistently.

3.1 Investment policy

- 3.1.1** The Fund shall invest subject to the Mutual Fund Rules and only in those securities, deposits and investments approved by Bangladesh Securities and Exchange Commission and/or the Bangladesh Bank and/or the Insurance Regulatory Authority (IRA) of Bangladesh or any other competent authority in this regard.
- 3.1.2** Before completing the subscription the Fund can not invest the sponsor's contribution in anywhere other than capital market.
- 3.1.3** The Schemes of the Fund shall not invest more than 10% of its total assets in any one particular company.
- 3.1.4** The Schemes of the Fund shall not invest more than 10% of its total assets in any one particular company.
- 3.1.5** The Schemes of the Fund shall not invest in more than 15% of any company's paid-up capital.
- 3.1.6** The Schemes of the Fund shall not invest more than 20% of its Assets in shares, debentures or the other securities of a single or group.
- 3.1.7** The Schemes of the Fund shall not invest more than 25% of its total assets in shares, debentures or other securities in any one industry.
- 3.1.8** Not less than 60% of the total assets of the Fund shall be invested in capital market instruments out of which at least 50% will be invested in listed securities.
- 3.1.9** Not more than 25% of the total asset of the Fund will be invested in Fixed Income Securities (FIS).
- 3.1.10** Not more than 15% of the total asset of the Fund shall be invested in pre-IPOs at one time.
- 3.1.11** The Fund shall not invest in or lend to another Scheme managed by the same Asset Management Company.
- 3.1.12** The Fund shall get the securities purchased or transferred in the name of the Fund.

3.2 Valuation policy

- 3.2.1** For listed securities held in the portfolio of the Fund, the average quoted closing market price at the Stock Exchange(s) on the date of valuation shall be taken into account for calculation of Net Asset Value (NAV) of the Fund.

- 2.2 For securitized debts, debentures, margin or fixed deposits, held in the portfolio of the Fund, the accrued interest on such instruments on the date of valuation shall be taken into account for calculation of Net Asset Value (NAV) of the Fund.

3.2.4 Net Asset Value (NAV) calculation

The Fund will use the following formula to derive NAV per unit:

$$\text{Total NAV} = V_A - V_L$$

$$\text{NAV per unit} = \text{Total NAV} / \text{No. of units outstanding}$$

V_A = Value of all securities in vault + Value of all securities placed in lien + Cash in hand and at bank + Value of all securities receivables + receivables of proceeds of sale of investments + Dividend receivables net of tax + Interest receivables net of tax + Issue expenses amortized as on date + Printing, publication and stationery expenses amortized as on date

V_L = Value of all securities payable + Payable against purchase of investments + Payable as brokerage and custodial charges + Payable as Trustee fees + All other payable related to printing, publication and stationery + Accrued deferred expenses with regard to management fee, annual fee, audit fee and safe keeping fee.

3.3 Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and cash at bank and Cash with BO Account.

3.4 Provisions

A provision is recognized if, as a result of a past event, the Fund has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the balance sheet date.

3.5 Income tax

The income of the Fund is exempted from Income Tax as per SRO No. 333-Act/Income Tax/2011 dated 10 November 2011, under section 44(4) clause (b) of Income Tax Ordinance 1984; hence no provision of tax is required.

3.6 Revenue recognition

3.6.1 Capital gain

Capital gain is recognized on being realized.

3.6.2 Dividend income

Dividend income is recognized on being declared by the investee company if it is made within the balance sheet date.

3.6.3 Finance income

Finance income comprises interest income on fund kept at the bank account. Interest income is recognized as it accrues.

3.7 Cash flow statement

Cash flows from operating activities have been presented under direct method.

4. Preliminary expenses

	30 September 2024 <u>Taka</u>	31 December 2023 <u>Taka</u>
Formation fees	-	109,072
Advertisement	-	15,067
CDBL charge	-	3,867
Management Fee	-	337,938
Printing and stationery	-	1,016
Other Expenses	-	1,789
Total	-	468,749

Movement of preliminary expenses is given below:

Opening balance	468,749	2,578,812
Less: Written off during the year	468,749	2,110,063
Closing balance	-	468,749

5. Investment at market price

Investment in Securities at cost price (Annexure - 1)	194,613,129	203,567,637
Add: Unrealised loss on investment (Note 5.1)	(69,265,246)	(33,352,584)
Total investment	125,347,883	170,215,053

5.1 Unrealised loss on investment

Movement of Unrealised loss on investment in as follows:

Opening balance	33,352,585	36,007,444
Addition during the period	35,912,662	-
	69,265,247	36,007,444
Writeback of provision	-	(2,654,859)
Closing balance	69,265,247	33,352,585

Dividend receivable

	30 September 2024 <u>Taka</u>	31 December 2023 <u>Taka</u>
Cash dividend receivable from:		
ACMELAB	89,502	172,002
ACTIVEFINE	9,573	9,573
AAMRATECH	-	79,800
BARKAPOWER	-	99,163
BDPAINTS	53,200	53,200
BPML	-	49,500
CONFIDCEM	-	19,875
DESCO	83,652	151,179
ESQUIRENET	-	37,000
EPGL	-	25,000
ETL	-	32,773
IFADAUTOS	-	51,502
PREMIERCEM	-	1,000
SKTRIMS	-	12,000
SSSTEEL	-	19,440
SQURPHARMA	-	105,000
TITASGAS	-	37,500
UPGDCL	-	172,208
JAMUNAOIL	-	682,539
KPCL	-	100,000
MJLBD	-	562,540
OLYMPIC	-	398,256
PADMAOIL	211,200	330,000
RENATA	-	123,925
POWERGRID	-	40,000
MIRAKHTER	-	23,266
DOMINAGE	-	2,500
Beximcoltd	-	15,000
BSRMLTD	-	35,660
IBBLPBOND	217,620	-
ACI	-	21,588
	664,747	3,462,989
Provision for doubtful dividend receivable (Note 6.1)	(384,354)	(384,354)
	280,393	3,078,635

6.1 Provision for doubtful dividend receivable

Provision made against the cash dividend receivable form the following company:

ACMELAB	89,502	89,502
DESCO	83,652	83,652
PADMAOIL	211,200	211,200
	384,354	384,354

Movement of the above provision is as follows:

	30 September 2024 <u>Taka</u>	31 December 2023 <u>Taka</u>
Opening balance	384,354	384,354
Add: Addition during the period	-	-
Closing balance	<u>384,354</u>	<u>384,354</u>
7. Other assets		
Prepaid Trustee Expense	27,602	-
Accrued interest on STD Account	23,843	-
Prepaid custodian fees	15,377	-
	<u>66,822</u>	<u>-</u>
8. Cash and cash equivalents		
Cash at bank (BRAC Bank Ltd., A/C No. 1505201944161001)	3,231,404	8,191,594
Cash at bank (BRAC Bank Ltd., A/C No. 1505201944161004)	2,304,511	10,845,905
Cash at bank (BRAC Bank Ltd., A/C No. 1505201944161003)	444,157	445,112
Cash at bank (BRAC Bank Ltd., A/C No. 1505201944161005)	63,338	63,338
Cash at BO Account (Note 8.1)	9,485,424	1,078,640
	<u>15,528,834</u>	<u>20,624,589</u>
8.1 Cash at BO Account		
IDLC Securities Limited	9,445,228	1,038,444
Fareast Stocks and Bonds Limited	498	498
PFI Securities Limited	664	664
UCB Brokerage Limited	39,034	39,034
	<u>9,485,424</u>	<u>1,078,640</u>
9. Accounts payable		
Payable management fees	1,921,322	991,536
Payable custodian fees	-	41,975
Audit fees payable	-	40,250
	<u>1,921,322</u>	<u>1,073,761</u>
10. Other liabilities		
Tax deducted at source	557,323	21,796
Dividend payable	4,502,400	3,001,600
VAT deducted at source	27,150	6,300
	<u>5,086,873</u>	<u>3,029,696</u>

11. Capital fund

	No. of Unit	Face value Per Unit Taka	30 September 2024 Taka	31 December 2023 Taka
Subscribed by Resident Bangladeshis	15,056,853	10	150,568,530	160,567,910
Subscribed by Sponsor	2,000,000	10	20,000,000	20,000,000
	17,056,853		170,568,530	180,567,910

12. Retained earnings

Opening balance	9,715,659	30,718,257
Dividend paid during the year for the last year	(9,028,396)	(21,056,680)
	687,263	9,661,577
Net profit/(loss) for the period	(37,940,063)	54,082
Closing balance	(37,252,800)	9,715,659

13. Net Asset Value (NAV):

at cost

Value of net asset at cost	203,480,983	223,636,153
Number of units	17,056,853	18,056,791
Net Asset Value per unit	11.93	12.39

at market value

Value of net asset at market price	134,215,737	190,283,569
Number of units	17,056,853	18,056,791
Net Asset Value per unit	7.87	10.54

14. Interest income

Interest on FDR	-	792,926
Interest on STD Account	95,625	185,957
	95,625	978,883

15. Management fees

Management fees is payable to Prime Finance Asset Management Company Limited as per Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules), 2001. The Fund has to pay management fee to Prime Finance Asset Management Company Limited at the rates mentioned below:

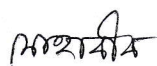
<u>Slab</u>	<u>Rate of Fees</u>
On the weekly average NAV upto Taka 5.00 crore	2.50%
On Next 20.00 Crore of the weekly avrage NAV	2.00%
On Next 25.00 Crore of the weekly avrage NAV	1.50%
On rest of the weekly avrage NAV	1.00%

Calculation of management fees are in - Annexure 5

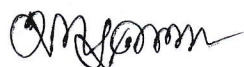
16. Earning per unit for the period

Net profit for the period
Number of units
Earning per unit

30 September 2024 <u>Taka</u>	30 September 2023 <u>Taka</u>
<u>(37,940,063)</u>	<u>(1,521,904)</u>
<u>17,056,853</u>	<u>18,056,791</u>
<u>(2.22)</u>	<u>(0.08)</u>



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Prime Finance Second Mutual Fund
Investment at market price as at 30 September 2024

Sl. No.	Instrument	Number of Unit Taka	Number of Sellable Unit Taka	Average Cost Taka	Total Cost Taka	Market Price per unit Taka	Total Market Price Taka	Unrealized Gain/(Loss) Taka	Exposure %	Unrealized Gain/(Loss) %
1	AAMRATECH	79,800	79,800.00	36.39	2,904,149	20.00	1,596,000.00	(1,308,149)	1.49%	(45.04)
2	GENEXIL	42,200	42,200.00	69.01	2,912,153	37.40	1,578,280.00	(1,333,873)	1.50%	(45.80)
	Subtotal				5,816,301		3,174,280	(2,642,021)	2.99%	
3	ACI	10,397	10,397.00	215.76	2,243,239	144.60	1,503,406.20	(739,832)	1.15%	(32.98)
4	ACMELAB	31,000	26,600.00	85.69	2,656,247	85.30	2,644,300.00	(11,947)	1.36%	(0.45)
5	ACTIVEFINE	382,917	382,917.00	31.72	12,147,555	9.10	3,484,544.70	(8,663,010)	6.24%	(71.31)
6	RENATA	19,828	19,828.00	786.29	15,590,509	700.60	13,891,496.80	(1,699,013)	8.01%	(0.46)
	Subtotal				32,637,549		21,523,748	(11,113,802)	16.77%	

7	BARKAPOWER	198,326	198,326.00	30.30	6,009,418	12.50	2,479,075.00	(3,530,343)	3.09%	(58.75)
8	DESCO	67,527	67,527.00	42.78	2,889,001	22.00	1,485,594.00	(1,403,407)	1.48%	(48.58)
9	EPGL	50,000	50,000.00	49.59	2,479,610	17.40	870,000.00	(1,609,610)	1.27%	(64.91)
10	JAMUNAOIL	52,503	52,503.00	199.76	10,488,226	178.90	9,392,786.70	(1,095,439)	5.39%	(70.76)
11	KPCL	100,000	100,000.00	32.11	3,211,430	11.80	1,180,000.00	(2,031,430)	1.65%	(10.44)
12	LINDEBD	1,000	1,000.00	1,355.89	1,355,890	1,171.80	1,171,800.00	(184,090)	0.70%	(55.08)
13	MJLBD	112,508	112,508.00	109.07	12,270,699	99.20	11,160,793.60	(1,109,906)	6.31%	(45.07)
14	PADMAOIL	8,800	8,800.00	307.02	2,701,806	200.50	1,764,400.00	(937,406)	1.39%	(24.21)
15	POWERGRID	40,000	40,000.00	60.75	2,429,850	39.80	1,592,000.00	(837,850)	1.25%	(93.92)
16	SUMITPOWER	139,400	139,400.00	41.52	5,787,860	17.20	2,397,680.00	(3,390,180)	2.97%	(53.24)
17	TITASGAS	75,000	75,000.00	40.71	3,053,075	23.00	1,725,000.00	(1,328,075)	1.57%	(58.57)
18	UPGDCL	21,526	21,526.00	272.11	5,857,446	134.30	2,890,941.80	(2,966,504)	3.01%	(43.50)
	Subtotal				58,534,310		38,110,071	(20,424,239)	30.08%	

19	BBSCABLES	111,030	111,030.00	64.84	7,199,072	20.80	2,309,424.00	(4,889,648)	3.70%	(67.92)
20	BSRMLTD	14,264	14,264.00	95.19	1,357,790	78.80	1,124,003.20	(233,787)	0.70%	(17.22)
21	DOMINAGE	50,000	50,000.00	26.89	1,344,679	11.10	555,000.00	(789,679)	0.69%	(58.73)
22	IFADAUTOS	51,502	51,502.00	75.24	3,875,261	22.00	1,133,044.00	(2,742,217)	1.99%	(47.20)
23	MIRAKHTER	18,613	18,613.00	66.09	1,230,128	36.30	675,651.90	(554,476)	0.63%	(13.58)
24	NIALCO	25,240	25,240.00	45.90	1,158,507	41.10	1,037,364.00	(121,143)	0.60%	(9.05)

Prime Finance Second Mutual Fund
Investment at market price as at 30 September 2024

Sl. No.	Instrument	Number of Unit Taka	Number of Sellable Unit Taka	Average Cost Taka	Total Cost Taka	Market Price per unit Taka	Total Market Price Taka	Unrealized Gain/ (Loss) Taka	Exposure %	Unrealized Gain/(Loss) %
25	WALTONHIL	2,000	2,000.00	1,382.81	2,765,620	595.50	1,191,000.00	(1,574,620)	1.42%	(50.65)
26	RUNNERAUTO	76,043	76,043.00	61.55	4,680,687	24.00	1,825,032.00	(2,855,655)	2.41%	(10.90)
27	SINGERBD	20,762	20,762.00	182.13	3,781,351	134.90	2,800,793.80	(980,557)	1.94%	(61.01)
28	SSSTEEL	97,200	97,200.00	20.10	1,953,899	9.40	913,680.00	(1,040,219)	1.00%	(64.75)
	Subtotal				29,346,994		13,564,993	(15,782,001)	15.08%	

29	BATBC	3,750	3,750.00	504.02	1,890,065	394.10	1,477,875.00	(412,190)	0.97%	(21.81)
30	GHAIR	204,000	204,000.00	14.99	3,057,248	11.60	2,366,400.00	(690,848)	1.57%	(22.60)
31	OLYMPIC	60,000	60,000.00	243.44	14,606,424	184.50	11,070,000.00	(3,536,424)	7.51%	(10.46)
	Subtotal				19,553,738		14,914,275	(4,639,463)	10.05%	

32	BPML	55,000	55,000.00	76.24	4,193,148	38.50	2,117,500.00	(2,075,648)	2.15%	(49.50)
	Subtotal				4,193,148		2,117,500	(2,075,648)	2.15%	

	CONFIDCEM	41,716	41,716.00	121.29	5,059,825	59.10	2,465,415.60	(2,594,409)	2.60%	(51.27)
33	HEIDELBCEM	12,106	12,106.00	540.72	6,545,946	291.80	3,532,530.80	(3,013,415)	3.36%	(19.44)
34	PREMIERCEM	15,000	15,000.00	63.29	949,395	63.00	945,000.00	(4,395)	0.49%	(34.48)
	Subtotal				12,555,166		6,942,946	(5,612,220)	6.45%	

35	ESQUIRENIT	37,000	37,000.00	35.23	1,303,602	20.50	758,500.00	(545,102)	0.67%	(41.82)
36	FAMILYTEX	94,475	94,475.00	17.34	1,638,150	2.90	273,977.50	(1,364,173)	0.84%	(83.28)
	Subtotal				2,941,752		1,032,478	(1,909,275)	1.51%	

37	GP	19,500	19,500.00	352.81	6,879,721	350.20	6,828,900.00	(50,821)	3.54%	(0.74)
	Subtotal				6,879,721		6,828,900	(50,821)	3.54%	

Prime Finance Second Mutual Fund
Investment at market price as at 30 September 2024

Sl. No.	Instrument	Number of Unit Taka	Number of Sellable Unit Taka	Average Cost Taka	Total Cost Taka	Market Price per unit Taka	Total Market Price Taka	Unrealized Gain/(Loss) Taka	Exposure %	Unrealized Gain/(Loss) %
38	IBBLPBOND Bank	2,925	2,925.00	869.96	2,544,637	770.00	2,252,250.00	(292,387)	1.31%	(46.03)
39	CITYBANK Bank	265,677	265,677.00	24.86	6,605,509	22.60	6,004,300.20	(601,209)	3.39%	(9.10)
	Subtotal				9,150,146		8,256,550	(893,596)	4.70%	
40	IDLC Financial Institutions	44,392	44,392.00	68.18	3,026,507	36.00	1,598,112.00	(1,428,395)	1.56%	(11.49)
41	LANKABAFIN Financial Institutions	20,895	20,895.00	39.18	818,625	17.60	367,752.00	(450,873)	0.42%	(63.26)
42	PLFSL Financial Institutions	18,748	18,748.00	49.34	924,975	3.00	56,244.00	(868,731)	0.48%	(23.39)
	Subtotal				4,770,108		2,022,108	(2,748,000)	2.45%	
43	SKTRIMS Miscellaneous	20,000	20,000.00	41.13	822,642	14.50	290,000.00	(532,642)	0.42%	(25.93)
44	PENINSULA Miscellaneous	45,432	45,432.00	17.23	782,757	13.20	599,702.40	(183,055)	0.40%	(34.70)
45	BEXIMCO Miscellaneous	15,000	15,000.00	122.85	1,842,678	115.60	1,734,000.00	(108,678)	0.95%	(5.90)
	Subtotal				3,448,077		2,623,702	(824,375)	1.77%	
Investment in Mutual Fund (Annexure 2)					189,827,010		121,111,551	(68,715,459)	97.54%	
					4,786,119		4,236,333	(549,787)	2.46%	
					194,613,130		125,347,884	(69,265,246)	100.00%	

Details of investment in Mutual Funds
As at 30 September 2024

B. Investment in closed-ended mutual funds:

Sl. No.	Instrument	Number of Sellable Unit	Average Cost	Total Cost	Market price	NAV per unit	85% of net asset value (NAV) (per unit)	Market Price based on 85% of net asset value (NAV)		Market Price to be considered based on Circular*		Provision		Exposure %
								Taka	Taka	Taka	Taka	Taka	Taka	
1	GRAMEENS2	208,126	17.01	3,539,517	13.70	16.90	14.37	2,989,730	2,989,730	2,989,730	(549,787)			1.82%
2	VAMLBDMF1	158,435	7.87	1,246,603	5.30	9.67	8.22	1,302,256	1,246,603	1,246,603	-			0.64%
Sub-total (B)				4,786,119				4,291,986	4,236,333	4,236,333	(549,787)			2.46%
Total (A+B)				4,786,119				4,291,986	4,236,333	4,236,333	(549,787)			2.46%

*As per Bangladesh Securities and Exchange Commission circular ref. no. SEC/CMRRCD/2009-193/172 dated 30 June 2015 Mutual Funds need not to maintain any provision when the average cost price (CP) of a mutual fund is lower than or equal to the latest repurchase price (RP)/surrender value (SV) of the open ended funds. However, mutual funds will maintain provision when the average cost price (CP) of a mutual fund is greater than the latest repurchase price (RP)/surrender value (SV) of the open funds thus, Required provision (RP) = Average cost price (CP) - Latest surrender value (SV) (i.e. Not over 5% discount of NAVCmp).