

**Prime Financial First Unit Fund**

**Statement of Financial Position as at 31 March 2026**

	<u>Notes</u>	<b>Un-audited 31 March 2026 <u>Taka</u></b>	<b>Audited 31 December 2025 <u>Taka</u></b>
<b>ASSETS</b>			
Investment in securities at market price	4	106,274,621	99,737,798
Receivables	5	742,561	2,807,467
Other assets	6	87,688	1,711
Cash and cash equivalents	7	18,854,341	18,963,617
<b>Total assets</b>		<b>125,959,211</b>	<b>121,510,593</b>
<b>LIABILITIES</b>			
Accounts payable	8	480,120	617,701
Other liabilities	9	30,154	22,954
<b>Total liabilities</b>		<b>510,274</b>	<b>640,655</b>
<b>Net assets</b>		<b>125,448,937</b>	<b>120,869,938</b>
<b>EQUITY</b>			
Capital fund	10	167,998,700	167,998,700
Unit premium reserve	11	4,683,409	4,683,409
Retained earnings/(loss)		(47,233,172)	(51,812,171)
<b>Total equity</b>		<b>125,448,937</b>	<b>120,869,938</b>
<b>Net Asset Value (NAV) per unit:</b>	12		
<b>at cost</b>		<b>121.84</b>	<b>121.97</b>
<b>at market price</b>		<b>74.67</b>	<b>71.95</b>

*The annexed notes 1 to 17 form an integral part of these financial statements.*

  
**Md. Hasan Imam**  
 Head of Finance & Fund Management  
 Prime Finance Asset  
 Management Company Ltd.

  
**Mohd Al Kashem**  
 Managing Director & CEO  
 Prime Finance Asset  
 Management Company Ltd.

Dhaka, 30 April 2026

## Prime Financial First Unit Fund

### Statement of Profit or Loss and Other Comprehensive Income for the period ended 31 March 2026

	<u>Notes</u>	<u>1 January to 31 March 2026 Taka</u>	<u>1 January to 31 March 2025 Taka</u>
<b>INCOME</b>			
Capital gain (Annexure - 4)		19,539	(202,759)
Interest Income	13	87,688	133,770
Dividend earned (Annexure - 5)		443,033	910,455
<b>Total income (A)</b>		<b>550,260</b>	<b>841,466</b>
<b>EXPENSES</b>			
Management fees	14	679,215	743,548
Custodian fees		13,375	13,945
Trustee fees		22,040	25,300
CDBL charges		403	-
Advertisement		41,400	73,025
Bank charges		-	872
<b>Total expense (B)</b>		<b>756,433</b>	<b>856,690</b>
<b>Net profit/(loss) before provision (A - B)</b>		<b>(206,173)</b>	<b>(15,224)</b>
(Provision)/Write back of provision against diminution in value of securities		4,785,172	(1,157,019)
<b>Net profit/(loss) for the period</b>		<b>4,578,999</b>	<b>(1,172,243)</b>
Other comprehensive income		-	-
<b>Total comprehensive income for the period</b>		<b>4,578,999</b>	<b>(1,172,243)</b>
<b>Earning per unit</b>	15	<b>2.73</b>	<b>(0.66)</b>

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Dhaka, 30 April 2026

## Prime Financial First Unit Fund

### Statement of Changes in Equity for the period ended 31 March 2026

	<b>Capital Fund Taka</b>	<b>Unit Premium Reserve Taka</b>	<b>Retained Earnings Taka</b>	<b>Total Taka</b>
<b>2026</b>				
<b>Balance as at 1 January 2026</b>	167,998,700	4,683,409	(51,812,171)	120,869,938
Net loss for the period	-	-	4,578,999	4,578,999
<b>Balance as at 31 March 2026</b>	<u>167,998,700</u>	<u>4,683,409</u>	<u>(47,233,172)</u>	<u>125,448,937</u>

	<b>Capital Fund Taka</b>	<b>Unit Premium Reserve Taka</b>	<b>Retained Earnings Taka</b>	<b>Total Taka</b>
<b>2025</b>				
<b>Balance as at 1 January 2025</b>	179,449,200	1,752,153	(40,784,458)	140,416,895
Unit surrendered	(11,450,500)	-	-	(11,450,500)
Addition during the year	-	2,931,256	-	2,931,256
Net loss for the year	-	-	(11,027,713)	(11,027,713)
<b>Balance as at 31 December 2025</b>	<u>167,998,700</u>	<u>4,683,409</u>	<u>(51,812,171)</u>	<u>120,869,938</u>

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Dhaka, 30 April 2026

**Prime Financial First Unit Fund**  
**Statement of Cash Flows**  
**for the period ended 31 March 2026**

	<u>Notes</u>	<b>31 March 2026 <u>Taka</u></b>	<b>31 December 2025 <u>Taka</u></b>
<b>A. Cash flows from operating activities:</b>			
Capital gain		19,539	(5,086,711)
Interest received		-	1,302,352
Dividend received		2,507,939	3,703,704
Paid for operating expenses		(885,103)	(6,483,550)
Bank charges		-	(24,620)
<i>Net cash flows from operating activities</i>		<u>1,642,375</u>	<u>(6,588,825)</u>
<b>B. Cash flows from investing activities</b>			
Cash received from/(used for) investment in securities		<u>(1,751,651)</u>	4,665,006
<i>Net cash received/ (used) for investing activities</i>		<u>(1,751,651)</u>	<u>4,665,006</u>
<b>C. Cash flows from financing activities:</b>			
Cash (paid)/received on account of surrender/sale of unit		-	(11,450,500)
Cash received from/(paid for) transaction of unit		-	2,931,256
<i>Net cash generated from financing activities</i>		<u>-</u>	<u>(8,519,244)</u>
<b>D. Net (decrease)/increase in cash and cash equivalents (A+B+C)</b>		<u>(109,276)</u>	<u>(10,443,063)</u>
<b>E. Opening cash and cash equivalents</b>		<u>18,963,617</u>	<u>29,406,680</u>
<b>F. Closing cash and cash equivalents (D+E):</b>		<u>18,854,341</u>	<u>18,963,617</u>
<b>Cash flows from operating activities per unit</b>	16	<u>0.98</u>	<u>(3.92)</u>

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Dhaka, 30 April 2026

## **Prime Financial First Unit Fund**

### **Notes to the Financial Statements as at and for the period ended 31 March 2026**

#### **1. The Fund**

Prime Financial First Unit Fund is an open-ended fund established as a Trust under the Trust Act 1882 and registered with Sub-Registrar's Office under the Registration Act 1908 on 2 June 2010. Bangladesh Securities and Exchange Commission also approved the Fund on 13 June 2010 vide Registration Code No. SEC/Mutual Fund/2010/24. The initial size of the Fund is Tk. 200,000,000 (Taka two hundred million only) divided into 2,000,000 units of Taka 100 each. Subsequently the size of the Fund has been increased to Taka 1,000,000,000 (Taka one billion) divided into 10,000,000 units of Taka 100 each on 10 November 2010.

Prime Finance & Investment Limited is the sponsor of the Fund and subscribed an amount of Taka 3,000,000 (Taka three million) only.

#### **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 Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001 and other applicable laws and regulations.

##### **2.2 Basis of measurement**

These financial statements have been prepared on a going concern basis under historical cost convention in accordance with generally accepted accounting principles.

##### **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.

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.

## **2.5 Reporting period**

The financial period of the Fund covers one year from 1 January to 31 December. These financial statements are prepared for the year from 1 January to 31 March 2026.

## **2.6 Taxation**

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. Significant accounting policies**

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

### **3.1 Investment policy**

**3.1.1** The Fund shall invest subject to the Rules and only in those securities, deposits and investments approved by the Securities and Exchange Commission and/or the Bangladesh Bank and/or the Insurance Development & Regulatory Authority (IDRA) of Bangladesh or any other competent authority in this regards.

**3.1.2** Not less than 60% of the total assets of the Scheme of the Fund shall be invested in capital market instruments out of which at least 50 per cent shall be invested in listed securities.

**3.2.3** Not more than 25% of the total asset of the Scheme of the Fund shall be invested in Fixed Income Securities (FIS).

**3.2.4** Not more than 15% of the total asset of the Scheme of the Fund shall be invested in pre-IPOs at one time.

**3.2.5** All money collected under the Fund shall be invested only in encashable/transferable instruments, securities whether in money market or capital market or privately placed pre-IPO equity, preference shares, debentures or securitized debts.

**3.2.6** The Fund shall get the securities purchased or transferred in the name of the Fund.

**3.2.7** Only the Asset Management Company will make the investment decisions and place orders for securities to be purchased or sold for the Scheme's portfolio.

### **3.2 Valuation policy**

**3.2.1** For listed securities, the average quoted market price on the stock exchanges on the date of valuation shall form the basis of any calculation of Net Asset Value of such securities in the portfolio of the Fund.

**3.2.2** For securitized debts, debentures, margin or fixed deposits, the accrued interest on such instruments on the date of valuation shall be taken into account in any calculation of Net Asset Value of such securities in the portfolio of the Fund.

**3.2.3** The valuation of non-listed securities will be made by the Asset Management Company with their reasonable value and approved by the Trustee and commented upon by the Auditors in the annual report of the Scheme.

#### **3.2.4 Net Asset Value (NAV) calculation**

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

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

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

$V_A$  = 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.

$L_T$  = 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.

### **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 Revenue recognition**

#### **3.5.1 Capital gain**

Capital gain is recognized on being realized.

#### **3.5.2 Dividend income**

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

#### **3.5.3 Finance income**

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

### **3.6 Cash flow statement**

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

4. **Investment at market price**

	<b>31 March 2026 <u>Taka</u></b>	<b>31 December 2025 <u>Taka</u></b>
Investment at cost price (Annexure - 1)	185,522,056	183,770,405
Provision against diminution in value of securities (Annexure - 1)	(79,247,435)	(84,032,607)
Investment at market price	<u>106,274,621</u>	<u>99,737,798</u>

The investment in marketable securities is designated as Held for Trading in accordance with BAS 39 Financial Instruments: Recognition and Measurement and measured at market value, and any gains or losses recognised in the face of Statement of Comprehensive Income.

5 **Receivables**

Cash dividend receivable from:

AAMRATECH	8,439	8,438
ACMELAB	-	210,542
AMCL(PRAN)	-	49,619
IFADAUTOS	-	9,367
SQUARPHARMA	-	307,032
SSSTEEL	28,746	28,746
SUMITPOWER	-	81,585
CONFIDCEM	-	31,326
ESQUIRENIT	-	74,000
JAMUNAOIL	-	402,696
PADMAOIL	-	161,424
PREMIERCEM	-	6,600
RENATA	-	59,411
RUNNERAUTO	-	88,102
Lande Bangladesh	-	132,000
Active Fine Chemicals Ltd.	49,751	49,751
Khulna Power Company Ltd.	-	50,000
MJL Bangladesh Ltd.	-	294,429
Olympic Industries	-	105,000
SKTRIMS	2,625	2,625
UPGDCL	-	176,950
TITASGAS	-	13,556
GP	645,000	-
GHAIL	-	33,190
City Bank Ltd.	-	69,918
MIRAKHTER	-	19,530
SAIFPOWER	8,000	8,000
BSRMLTD	-	175,230
NIALCO	-	25,000
PENINSULA	-	2,400
GPHISPAT	-	57,000
GENEXIL	-	4,000
WALTONHIL	-	70,000
	<u>742,561</u>	<u>2,807,467</u>

**6. Other assets**

	<b>31 March 2026 <u>Taka</u></b>	<b>31 December 2025 <u>Taka</u></b>
Prepaid trustee fees	-	1,711
Accrued interest on STD Account	87,688	-
	<u>87,688</u>	<u>1,711</u>

**7. Cash and cash equivalents**

Cash at bank (Dutch-Bangla Bank Limited, Local Office; A/c No. 1011200002870)	18,741,857	17,619,021
Cash at bank (Dutch-Bangla Bank Limited, Local Office; A/c No. 1011200007884)	33,830	33,830
Cash at BO Account with PFI Securities Ltd.	796	796
Cash at BO Account with UCB Capital Management Ltd.	27,681	27,681
Cash at BO Account with IDLC Securities Ltd.	49,389	1,281,501
Cash at BO Account with United Securities Ltd.	788	788
	<u>18,854,341</u>	<u>18,963,617</u>

**8. Accounts payable**

Payable management fees	342,915	433,700
Custodian fees payable	13,376	80,501
Trustee fees payable	20,329	-
Audit fees payable	103,500	103,500
	<u>480,120</u>	<u>617,701</u>

**9. Other liabilities**

Tax deducted at source	15,148	13,348
Dividend payable	9,606	9,606
VAT deducted at source	5,400	-
	<u>30,154</u>	<u>22,954</u>

**9.1 Provision against doubtful investment**

The above provision is made for investment in UFS-Popular Life Unit Fund (open-ended mutual fund) in view of the the risk of recoverability of the investment as the Asset Manager (Universal Financial Solutions Limited) of the said Fund has reportedly embezzled the Fund which was published in press recently.

10. Capital fund

	No. of Unit	Face value Per Unit Taka	31 March 2026 Total Capital Fund Taka
Subscribed by Resident Bangladeshis	1,649,987	100	164,998,700
Subscribed by Sponsor	30,000	100	3,000,000
	<u>1,679,987</u>		<u>167,998,700</u>

11. Unit Premium Reserve

	31 March 2026 Taka	31 December 2025 Taka
Opening balance	4,683,409	1,752,153
Add/(less): Adjustment during the year	-	2,931,256
Closing balance	<u>4,683,409</u>	<u>4,683,409</u>

12. Net Asset Value (NAV):

**at cost**

Value of net asset at cost	204,696,372	204,902,545
Number of units	1,679,987	1,679,987
Net Asset Value per unit	<u>121.84</u>	<u>121.97</u>

**at market value**

Value of net asset at market price	125,448,937	120,869,938
Number of units	1,679,987	1,679,987
Net Asset Value per unit	<u>74.67</u>	<u>71.95</u>

13. Interest income

	31 March 2026 Taka	31 March 2025 Taka
Interest income on STD Account	87,688	133,770
	<u>87,688</u>	<u>133,770</u>

14. Management fees

Management fees is payable to Prime Finance Asset Management Company Limited. As per Securities and Exchange Commission (Mutual Fund) Rules, 2001 the Fund has to pay management fee to Prime Finance Asset Management Company Limited at the rates mentioned in the next page:

15. Interest income

	31 March 2026 <u>Taka</u>	31 March 2025 <u>Taka</u>
Interest income on STD Account	82,520	75,806
	<u>82,520</u>	<u>75,806</u>

16. Management fees

Management fees is payable to Prime Finance Asset Management Company Limited. As per Securities and Exchange Commission (Mutual Fund) 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 average NAV	2.00%
On Next 25.00 Crore of the weekly average NAV	1.50%
On rest of the weekly average NAV	1.00%

17. Custodian fees

As per Trust Deed the Fund shall pay to the Custodian a safe keeping fee @ 0.05% of balance securities held by the Fund calculated on the basis of average month end value per annum and trade settlement fees of BDT 200 per trade. In any case total custodian fee shall not exceed 0.07% of the initial fund size annually. Any out of pocket expenses may be applicable to the Fund operation from time to time.

18. Trustee fees

As per Trust Deed the Trustee, Bangladesh General Insurance Company Limited, shall be paid an annual Trusteeship fee of TK. 200,000/- (Taka Two Hundred Thousand) only or @ 0.10% of the Net Asset Value (NAV) of the Fund whichever is higher on semi-annual in advance basis, during the life of the Fund or as may be agreed upon between the parties.

  
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## Annexure - 1

Sl. No.	Instrument	Sector	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 %
1	AAMRATECH	IT	84,384	84,384	36.34	3,066,390	13.50	1,139,184	(1,927,206)	1.49
2	GENEXIL	IT	40,000	40,000	68.82	2,752,672	25.90	1,036,000	(1,716,672)	1.34
	<b>Sub-total</b>					<b>5,819,062</b>		<b>2,175,184</b>	<b>(3,643,878)</b>	<b>2.84</b>
3	AMCL(PRAN)	Food and Allied	15,506	15,506	248.38	3,851,383	210.60	3,265,564	(585,819)	1.88
4	BATBC	Food and Allied	10,000	10,000	399.45	3,994,508	221.30	2,213,000	(1,781,508)	1.95
5	GHAIL	Food	331,901	331,901	14.45	4,795,009	11.80	3,916,432	(878,577)	2.34
	<b>Sub-total</b>					<b>12,640,900</b>		<b>9,394,995</b>	<b>(3,245,904)</b>	<b>6.16</b>
6	ACMELAB	Pharmaceuticals and Chemicals	80,155	80,155	79.26	6,363,369	75.50	6,051,703	(301,666)	3.10
7	ACTIVEFINE	Pharma	214,346	214,346	28.92	6,199,029	7.20	1,543,291	(4,655,738)	3.02
8	RECKITT BEN	Pharma	2,000	2,000	3,429.17	6,858,339	3,474.20	6,948,400	90,061	3.34
9	RENATA	Pharmaceuticals and Chemicals	10,802	10,802	902.38	9,747,468	423.20	4,571,406	(5,176,061)	4.75
10	IBNSINA	Pharmaceuticals and Chemicals	5,000	5,000	365.73	1,828,650	315.80	1,579,000	(249,650)	0.89
11	SOURPHARMA	Pharmaceuticals and Chemicals	25,586	25,586	201.19	5,147,564	210.80	5,393,529	245,965	2.51
	<b>Sub-total</b>					<b>36,134,419</b>		<b>26,087,329</b>	<b>(10,047,089)</b>	<b>17.61</b>
12	BARKAPOWER	F&P	84,452	84,452	28.97	2,446,858	7.90	667,171	(1,779,687)	1.19
13	DESCO	Fuel and Power	55,319	55,319	40.15	2,221,109	22.60	1,250,209	(970,900)	1.08
14	JAMUNAOIL	Fuel and Power	22,372	22,372	190.34	4,258,362	171.10	3,827,849	(430,513)	2.08
15	KPCL	Fuel and Power	100,000	100,000	32.11	3,211,430	10.70	1,070,000	(2,141,430)	1.56
16	LINDEBD	Fuel and Power	4,120	4,120	1,023.61	4,217,254	750.60	3,092,472	(1,124,782)	2.06
17	MJLBD	F&P	56,621	56,621	105.66	5,982,626	89.00	5,039,269	(943,357)	2.92
18	PADMAOIL	Fuel and Power	10,089	10,089	282.22	2,847,273	176.00	1,775,664	(1,071,609)	1.39
19	POWERGRID	Fuel and Power	90,000	90,000	60.90	5,480,940	30.00	2,700,000	(2,780,940)	2.67

## Annexure - 1

Sl. No.	Instrument	Sector	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 %
20	SAIFPOWER	F&P	80,000	80,000	35.98	2,878,245	7.20	576,000	(2,302,245)	1.40
21	SUMITPOWER	Fuel and Power	77,700	77,700	41.44	3,219,658	13.80	1,072,260	(2,147,398)	1.57
22	TITASGAS	Fuel and Power	67,781	67,781	40.65	2,755,057	16.70	1,131,943	(1,623,114)	1.34
23	UPGDCL	Fuel and Power	27,223	27,223	266.55	7,256,335	116.60	3,174,202	(4,082,133)	3.54
	<b>Sub-total</b>					<b>46,775,147</b>		<b>25,377,039</b>	<b>(21,398,108)</b>	<b>22.79</b>

24	BBSABLES	ENG	99,305	99,305	63.31	6,287,330	19.30	1,916,587	(4,370,744)	3.06
25	BSRMLTD	ENG	35,036	35,036	95.95	3,361,530	83.10	2,911,492	(450,038)	1.64
26	GPHISPAT	ENG	113,999	113,999	20.67	2,356,229	16.30	1,858,184	(498,045)	1.15
27	IFDAUTOS	ENG	46,836	46,836	65.74	3,078,793	21.30	997,607	(2,081,186)	1.50
28	MIRAKHTER	ENG	18,600	18,600	66.06	1,228,687	27.60	513,360	(715,327)	0.60
29	NIALCO	ENG	25,000	25,000	45.78	1,144,384	24.90	622,500	(521,884)	0.56
30	OLYMPIC	ENG	35,000	35,000	197.91	6,926,798	147.10	5,148,500	(1,778,298)	3.38
31	RUNNERAUTO	ENG	88,102	88,102	61.79	5,443,857	39.60	3,488,839	(1,955,017)	2.65
32	SINGERBD	ENG	15,287	15,287	180.73	2,762,767	86.00	1,314,682	(1,448,085)	1.35
33	SSSTEEL	ENG	97,200	97,200	20.10	1,953,899	5.20	505,440	(1,448,459)	0.95
34	WALTONHIL	ENG	2,200	2,200	1,256.78	2,764,919	377.10	829,620	(1,935,299)	1.35
	<b>Sub-total</b>					<b>37,309,193</b>		<b>20,106,810</b>	<b>(17,202,382)</b>	<b>18.18</b>

35	BPML	Paper and printing	54,916	54,916	74.94	4,115,287	28.30	1,554,123	(2,561,164)	2.01
	<b>Sub-total</b>					<b>4,115,287</b>		<b>1,554,123</b>	<b>(2,561,164)</b>	<b>2.01</b>

36	CONFIDCEM	Cem	31,326	31,326	121.72	3,812,864	60.30	1,888,958	(1,923,906)	1.86
37	PREMIERCEM	Cem	6,600	6,600	52.10	343,886	39.00	257,400	(86,486)	0.17
38	HEIDELBCEM	Cem	21,651	21,651	334.39	7,239,966	235.40	5,096,645	(2,143,321)	3.53
	<b>Sub-total</b>					<b>11,396,717</b>		<b>7,243,003</b>	<b>(4,153,713)</b>	<b>5.55</b>

Annexure - 1

Sl. No.	Instrument	Sector	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 %
39	ESQUIRENIT	TXT	37,000	37,000	35.18	1,301,597	20.10	743,700	(557,897)	0.63
	<b>Sub-total</b>					<b>1,301,597</b>		<b>743,700</b>	<b>(557,897)</b>	<b>0.63</b>
40	GP	Telecommunications	30,000	30,000	345.91	10,377,157	244.00	7,320,000	(3,057,157)	5.06
	<b>Sub-total</b>					<b>10,377,157</b>		<b>7,320,000</b>	<b>(3,057,157)</b>	<b>5.06</b>
41	PLFSL	Financial Institutions	32,222	32,222	62.55	2,015,559	3.00	96,666	(1,918,893)	0.98
	<b>Sub-total</b>					<b>2,015,559</b>		<b>96,666</b>	<b>(1,918,893)</b>	<b>0.98</b>
42	BEXIMCO	Miscellaneous	15,750	15,750	117.00	1,842,678	110.10	1,734,075	(108,603)	0.90
43	SKTRIMS	Misc	15,000	15,000	41.48	622,242	9.40	141,000	(481,242)	0.30
	<b>Sub-total</b>					<b>2,464,920</b>		<b>1,875,075</b>	<b>(589,845)</b>	<b>1.20</b>
	<b>Investment in Mutual Fund (Annexure 2)</b>					<b>170,349,958</b>		<b>101,973,924</b>	<b>(68,376,030)</b>	<b>83.01</b>
	<b>Total</b>					<b>15,172,098</b>		<b>4,300,693</b>	<b>(10,871,405)</b>	<b>7.39</b>
						<b>185,522,056</b>		<b>106,274,617</b>	<b>(79,247,435)</b>	<b>90.41</b>

## Annexure - 2

Details of investment in Mutual Funds  
As at 31 March 2026

## A. Investment in open-ended mutual funds:

Sl. No.	Name of fund	no. of units	Average cost price Taka	Total cost Taka	Repurchase price/ surrender value Taka	NAV per unit Taka	95% of net asset value (NAV) value (per unit) Taka	Market Price to be considered Taka	Provision Taka	Exposure %
1	UFS-Popular Life Unit Fund	895,000	11	10,024,000	10.44	10.74	10.20	-	(10,024,000)	4.88
Sub-total (A)				10,024,000					(10,024,000)	4.88

## B. Investment in closed-ended mutual funds:

Sl. No.	Instrument	Number of Sellable Unit Taka	Average Cost Taka	Total Cost Taka	Market price per unit Taka	NAV per unit Taka	85% of net asset value (NAV) value (per unit) Taka	Market Price to be considered based on Circular* Taka	Provision Taka	Exposure %
1	GRAMEENS2	207,060	17.51	3,625,058	12.80	15.81	13.44	2,782,575.8	(842,482)	1.77
2	VAMLBDMF1	206,000	7.39	1,523,040	7.10	8.67	7.37	1,518,117.0	(4,923)	0.74
Sub-total (B)				5,148,098				4,300,693	(847,405)	2.51
Total (A+B)				15,172,098				4,300,693	(10,871,405)	7.39

**Annexure 3**

**Prime Financial First Unit Fund  
Statement of Capital Gain/(loss)  
For the period ended 31 March 2026**

<b>SL No.</b>	<b>Script Name</b>	<b>Sector</b>	<b>Amount Taka</b>
1	IBNSINA	Pharmaceuticals & Chemicals	19,538.63
			<b>19,538.63</b>

**Annexure 4**

**Prime Financial First Unit Fund  
Statement of Dividend Income  
For the period ended 31 March 2026**

<b>SL No.</b>	<b>Script Name</b>	<b>Sector</b>	<b>Amount Taka</b>
1	BSRMLTD (Adjustment of TDS)	Engineering	(50)
2	CITYBANK (Adjustment of TDS)	Bank	(69,918)
3	GP	Telecommunication	645,000
4	LINDEBD (Adjustment of TDS)	Fuel & Power	(132,000)
		<b>Total</b>	<b>443,033</b>