

Prime Finance Second Mutual Fund

Statement of Financial Position (Balance Sheet) as at 31 March 2026

	<u>Notes</u>	<u>Un-audited</u> 31 March 2026 <u>Taka</u>	<u>Audited</u> 31 December 2025 <u>Taka</u>
ASSETS			
Current assets			
Investment in securities at market price	4	106,172,190	104,324,931
Dividend receivable	5	566,343	3,024,400
Other assets	6	322,777	514,517
Cash and cash equivalents	7	8,417,370	2,460,429
		115,478,680	110,324,277
Total assets		115,478,680	110,324,277
EQUITY			
Capital fund	8	160,653,530	160,568,530
Unit transaction reserve		3,672,007	3,700,007
Retained earnings	9	(53,660,757)	(58,639,996)
Total equity		110,664,780	105,628,541
Current liabilities			
Accounts payable	10	304,299	193,336
Dividend payable		4,502,400	4,502,400
Other liabilities	11	7,201	-
Total liabilities		4,813,900	4,695,736
Total equity and liabilities		115,478,680	110,324,277
Net Asset Value (NAV) per unit:			
at cost	12	11.97	12.20
at market price		6.89	6.58

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

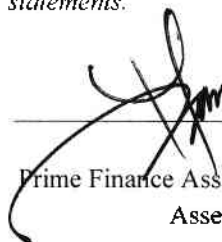


Chairman

Investment Corporation of Bangladesh
Trustee



Member



Prime Finance Asset Management Co. Ltd.
Asset Manager

Dhaka, 30 April 2026

Prime Finance Second Mutual Fund
Statement of Profit and Loss and Other Comprehensive Income
for the period ended 31 March 2026

	<u>Notes</u>	31 March 2026 Taka	31 March 2025 Taka
INCOME			
Capital gains on sale of securities (Annexure D)		(3,328,478)	(61,534)
Interest income	13	19,736	17,865
Dividend (Annexure E)		419,250	619,823
Total income		(2,889,492)	576,154
EXPENSES			
Management fees	14	610,277	695,957
Advertisement expenses		41,400	73,025
Custodian fees		26,390	29,560
Trustee fees		24,296	27,509
CDBL charges		6,617	9,150
Audit fees		-	6,000
Bank charges		11,415	22,565
Total expenses		720,395	863,766
Net profit/(loss) before provision		(3,609,887)	(287,612)
(Provision)/Write back of provision	4.1	8,589,126	(1,801,827)
Net profit/(loss) for the period		4,979,239	(2,089,439)
Other Comprehensive Income		-	-
Comprehensive income/(loss)		4,979,239	(2,089,439)
Earning per unit for the period	15	0.31	(0.12)

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



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Dhaka, 30 April 2026

Prime Finance Second Mutual Fund

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

	Capital Fund Taka	Unit Transaction Reserve Taka	Retained earnings Taka	Total Taka
Balance as at 1 January 2026	160,568,530	3,700,007	(58,639,996)	105,628,541
Subscribed by unitholders (Note 16)	85,000	-	-	85,000
Adjustment during the period (Note 16)	-	(28,000)	-	(28,000)
Net loss for the year	-	-	4,979,239	4,979,239
Balance as at 31 March 2026	160,653,530	3,672,007	(53,660,757)	110,664,780
Balance as at 1 January 2025	170,838,800	829,737	(45,223,708)	126,444,829
Surrendered by unitholders	(10,270,270)	-	-	(10,270,270)
Addition during the year	-	2,870,270	-	2,870,270
Net loss for the year	-	-	(13,416,288)	(13,416,288)
Balance as at 31 December 2025	160,568,530	3,700,007	(58,639,996)	105,628,541

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



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Dhaka, 30 April 2026

Prime Finance Second Mutual Fund

Statement of Cash Flows for the period ended 31 March 2026

	Un-audited 31 March 2026 <u>Taka</u>	Audited 31 December 2025 <u>Taka</u>
Cash flows from operating activities:		
Capital gains/(loss) on sale of securities	(3,328,478)	(4,608,695)
Interest received	211,476	40,452
Dividend received	2,877,307	4,046,791
Cash paid for operating expenses	(590,816)	(5,445,246)
Bank charges	(11,415)	(26,015)
Net cash from operating activities (A)	(841,926)	(5,992,713)
Cash flows from investing activities		
Cash used to purchase securities	-	(21,117,480)
Cost of investment realised from sale of securities	6,741,867	29,176,857
Net cash used in investing activities (B)	6,741,867	8,059,378
Cash flows from financing activities:		
Capital fund	85,000	(10,270,270)
Cash received/(paid) for transaction of unit	(28,000)	2,870,270
Net cash generated from/(used in) financing activities (C)	57,000	(7,400,000)
Net increase in cash and cash equivalents (D=A+B+C)	5,956,941	(5,333,335)
Opening cash and cash equivalents (E)	2,460,429	7,793,765
Closing cash and cash equivalents (F=D+E):	8,417,370	2,460,429
Net cash from operating activities per unit (Note 17)	(0.05)	(0.37)

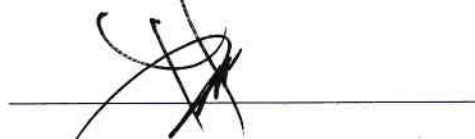
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Dhaka, 30 April 2026

Prime Finance Second Mutual Fund

Notes to the Financial Statements for the period ended 31 March 2026

1. Legal status and nature of the business

Prime Finance Second Mutual Fund is an open-ended mutual 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 Taka 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 International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) 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

The 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

These financial statements are prepared for the period ended 31 March 2026.

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 Development Regulatory Authority (IDRA) of Bangladesh or any other competent authority in this regard.

3.1.2 The Fund can not invest the sponsor's contribution in anywhere other than capital market before completing the subscription.

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 in more than 15% of any company's paid-up capital.

3.1.5 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.

3.1.6 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.

3.1.7 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.

3.1.8 Not more than 25% of the total asset of the Fund will be invested in Fixed Income Securities (FIS).

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

3.1.10 The Fund shall not invest in or lend to another Scheme managed by the same Asset Management Company.

3.1.11 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.

3.2.2 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.

3.2.3 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 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 as per Income Tax Act, 2023 dated 22 June 2023, under Sixth Schedule - Part A, section 10, clause (ka).

3.6 Revenue recognition

3.6.1 Capital gain/(loss)

Capital gain/(loss) 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 Unit Transaction Reserve

The amount is created due to sale or repurchase of Unit at premium or discount respectively. This amount may be transferred to retained earnings. On the other hand any loss created due to sale or repurchase of unit at discount or premium respectively is recognized as loss in the income statements in the year of its creating.

3.8 Going concern

The financial statements of Prime Finance Second Mutual Fund have been prepared on a going concern basis, which assumes that the Fund will continue its operations for the foreseeable future.

Management closely monitors the Fund's performance, including compliance with regulatory requirements, investor redemptions, and market conditions. While the Fund's current net asset size remains above the regulatory threshold.

Management remains committed to implementing strategies to improve the Fund's performance and preserve its net asset size above the regulatory threshold. In view of the current financial position and management's action plans, the financial statements have been prepared on a going concern basis.

3.9 Cash flow statement

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

4. Investment at market price

	31 March 2026 Taka	31 December 2025 Taka
Investment in Securities at cost price (Annexure - 1)	187,771,072	194,512,939
Add: Unrealised loss on investment (Note 4.1)	(81,598,882)	(90,188,008)
Total investment	<u>106,172,190</u>	<u>104,324,931</u>

4.1 Unrealised loss on investment

Movement of Unrealised loss on investment in as follows:

Opening balance	90,188,009	79,925,859
Addition during the year	-	10,262,150
	<u>90,188,009</u>	<u>90,188,009</u>
Writeback of provision	(8,589,126)	-
Closing balance	<u>81,598,883</u>	<u>90,188,009</u>

5. Dividend receivable

	31 March 2026 <u>Taka</u>	31 December 2025 <u>Taka</u>
Cash dividend receivable from:		
ACMELAB	89,502	297,052
ACTIVEFINE	9,573	9,573
AAMRATECH	7,980	7,980
BDPAINTS	53,200	53,200
CONFIDCEM	-	41,716
DESCO	83,652	83,652
ESQUIRENET	37,000	37,000
IFADAUTOS	-	10,403
PREMIERCEM	-	8,200
RUNNERAUTO	-	76,043
SKTRIMS	3,500	3,500
SSSTEEL	19,440	19,440
TITASGAS	-	15,000
UPGDCL	-	139,919
JAMUNAOIL	-	945,054
KPCL	-	50,000
MJLBD	-	585,042
OLYMPIC	-	180,000
PADMAOIL	211,200	400,000
RENATA	-	109,054
SUMITPOWER	-	93,870
MIRAKHTER	-	19,544
GHAIL	16,400	16,400
GP	419,250	-
BSRMLTD	-	123,380
NIALCO	-	25,240
PENINSULA	-	2,272
GPHISPAT	-	52,000
GENEXIL	-	4,220
	<u>950,697</u>	<u>3,408,754</u>
Provision for doubtful dividend receivable (Note 5.1)	<u>(384,354)</u>	<u>(384,354)</u>
	<u><u>566,343</u></u>	<u><u>3,024,400</u></u>

Details of dividend receivable are in Annexure C

5.1 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
	<u>384,354</u>	<u>384,354</u>

Movement of the above provision is as follows:

		31 March 2026 Taka	31 December 2025 Taka	
Opening balance		384,354	384,354	
Add: Addition during the period		-	-	
Closing balance		<u>384,354</u>	<u>384,354</u>	
6. Other assets				
Accrued interest on STD Account		19,738	-	
Interest on IBBLBond		217,620	429,098	
Prepaid annual fees		85,419	85,419	
		<u>322,777</u>	<u>514,517</u>	
7. Cash and cash equivalents				
Cash at bank (BRAC Bank Ltd., A/C No. 1505201944161001)		1,616,223	586,037	
Cash at bank (BRAC Bank Ltd., A/C No. 1505201944161004)		1,325,738	371,877	
Cash at bank (BRAC Bank Ltd., A/C No. 1505201944161003)		4,502,822	443,317	
Cash at bank (BRAC Bank Ltd., A/C No. 1505201944161005)		61,958	61,958	
Cash at BO Account (Note 7.1)		910,629	997,240	
		<u>8,417,370</u>	<u>2,460,429</u>	
7.1 Cash at BO Account				
IDLC Securities Limited		870,883	957,494	
Fareast Stocks and Bonds Limited		48	48	
PFI Securities Limited		664	664	
UCB Brokerage Limited		39,034	39,034	
		<u>910,629</u>	<u>997,240</u>	
8. Capital fund				
	No. of Unit	Face value Per Unit Taka	31 March 2026 Taka	31 December 2025 Taka
Subscribed by Resident Bangladeshis	14,065,353	10	140,653,530	140,568,530
Subscribed by Sponsor	2,000,000	10	20,000,000	20,000,000
	<u>16,065,353</u>		<u>160,653,530</u>	<u>160,568,530</u>
9. Retained earnings				
Opening balance			(58,639,996)	(45,223,708)
Net profit/(loss) for the year			4,979,239	(13,416,288)
Closing balance			<u>(53,660,757)</u>	<u>(58,639,996)</u>

10. Accounts payable		31 March 2026 Taka	31 December 2025 Taka
Payable management fees		198,464	138,186
Payable custodian fees		35,539	9,150
Payable trustee fees		24,296	-
Audit fees payable		46,000	46,000
		<u>304,299</u>	<u>193,336</u>
11. Other liabilities			
Tax deducted at source		1,801	-
VAT deducted at source		5,400	-
		<u>7,201</u>	<u>-</u>
12. Net Asset Value (NAV):			
<u>at cost</u>			
Value of net asset at cost		192,263,662	195,816,549
Number of units		16,065,353	16,056,853
Net Asset Value per unit		<u>11.97</u>	<u>12.20</u>
<u>at market value</u>			
Value of net asset at market price		110,664,780	105,628,541
Number of units		16,065,353	16,056,853
Net Asset Value per unit		<u>6.89</u>	<u>6.58</u>
13. Interest income		31 March 2026	31 March 2025
Interest on STD Account (Note 13.1)		19,736	17,865
		<u>19,736</u>	<u>17,865</u>
13.1 Interest on STD Account			
<u>Name of the Bank</u>	<u>Account No.</u>		
BRAC BANK-PLC.	1505201944161001	3,472	13,033
BRAC BANK PLC.	1505201944161003	12,316	1,643
BRAC BANK PLC.	1505201944161004	3,948	3,189
		<u>19,736</u>	<u>17,865</u>

14. 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%

15. Earning per unit for the period

	31 March 2026 Taka	31 March 2025 Taka
Net profit for the period	4,979,239	(2,089,439)
Number of units	16,065,353	17,083,880
Earning per unit	0.31	(0.12)

16. Subscribed by unitholders

Details of subscription made by unit holders during the period is as follows:

<u>Unit Holders</u>	<u>No. of Unit Qty</u>	<u>Subscribed by Unit Holders (Face value) Taka</u>	<u>Sale Price Taka</u>	<u>Adjustment of Unit Transaction Reserve Taka</u>
Abdullah Mohammad Yahya	500	5,000	3,350	1,650
Maisha Tasnim	500	5,000	3,350	1,650
Karimun Nassa	500	5,000	3,400	1,600
Ahmed Jamil Akramullah	500	5,000	3,350	1,650
Md. Sohag	500	5,000	3,350	1,650
Beleyet Hossain	500	5,000	3,350	1,650
Palash Chandra Das	500	5,000	3,350	1,650
Mrs. Morium Akter	500	5,000	3,350	1,650
Usaid Ibne Moin	500	5,000	3,350	1,650
Unaisa Binte Moin	500	5,000	3,350	1,650
Safwat Abid	500	5,000	3,350	1,650
Most. Moyna Akter	500	5,000	3,350	1,650
Suriya Tanny Rume	500	5,000	3,350	1,650
Md. Habibur Rahman	500	5,000	3,350	1,650
Mst. Murshida Jahan	500	5,000	3,350	1,650
Md. Saeed Ullah Sohan	500	5,000	3,350	1,650
Fatema Ferdous'	500	5,000	3,350	1,650
	8,500	85,000	57,000	28,000

17. Net cash from operating activities per unit

	31 March 2026	31 December 2025
Net cash from operating activities	<u>(841,926)</u>	<u>(5,992,713)</u>
Number of units	<u>16,065,353</u>	<u>16,056,853</u>
Net cash from operating activities per unit	<u>(0.05)</u>	<u>(0.37)</u>



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Dhaka, 30 April 2026

Prime Finance Second Mutual Fund
Investment at Market Price
As at 31 March 2026

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 %
1	AAMRATECH	79,800	79,800	36.39	2,904,149	13.50	1,077,300	(1,826,849)	1.47%
2	GENEXIL	42,200	42,200	69.01	2,912,153	25.90	1,092,980	(1,819,173)	1.48%
	Subtotal				5,816,301		2,170,280	(3,646,021)	2.95%
4	ACMELAB	69,300	69,300	80.50	5,578,780	75.50	5,232,150	(346,630)	2.83%
5	ACTIVEFINE	382,917	382,917	31.72	12,147,555	7.20	2,757,002	(9,390,552)	6.16%
7	RECKITTIBEN	1,961	1,961	3,429.32	6,724,897	3,474.20	6,812,906	88,010	3.41%
8	RENATA	19,828	19,828	786.29	15,590,509	423.20	8,391,210	(7,199,300)	7.91%
	Subtotal				40,041,741		23,193,268	(16,848,473)	20.32%
9	BARKAPOWER	198,326	198,326	30.30	6,009,418	7.90	1,566,775	(4,442,643)	3.05%
10	DESCO	67,527	67,527	42.78	2,889,001	22.60	1,526,110	(1,362,891)	1.47%
11	JAMUNAOIL	52,503	52,503	199.76	10,488,226	171.10	8,983,263	(1,504,962)	5.32%
12	KPCL	50,000	50,000	32.11	1,605,715	10.70	535,000	(1,070,715)	0.81%
13	LINDEBD	4,067	4,067	1,012.46	4,117,679	750.60	3,052,690	(1,064,988)	2.09%
14	MJLBD	112,508	112,508	109.07	12,270,699	89.00	10,013,212	(2,257,487)	6.23%
15	PADMAOIL	11,800	11,800	279.92	3,303,006	176.00	2,076,800	(1,226,206)	1.68%
16	POWERGRID	40,000	40,000	60.75	2,429,850	30.00	1,200,000	(1,229,850)	1.23%
17	SUMITPOWER	89,400	89,400	41.52	3,711,870	13.80	1,233,720	(2,478,150)	1.88%
18	TITASGAS	75,000	75,000	40.71	3,053,075	16.70	1,252,500	(1,800,575)	1.55%
19	UPGDCL	21,526	21,526	272.11	5,857,446	116.60	2,509,932	(3,347,514)	2.97%
	Subtotal				55,735,984		33,950,003	(21,785,981)	28.28%

Prime Finance Second Mutual Fund
Investment at Market Price
As at 31 March 2026

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 %
20	BBSABLES	111,030	111,030	64.84	7,199,072	19.30	2,142,879	(5,056,193)	3.65%
21	BSRMLTD	10,676	10,676	92.65	989,166	83.10	887,176	(101,990)	0.50%
22	GPHISPAT	104,000	104,000	20.69	2,152,168	16.30	1,695,200	(456,968)	1.09%
23	IFADAUTOS	52,017	52,017	74.50	3,875,261	21.30	1,107,962	(2,767,299)	1.97%
24	MIRAKHTER	18,613	18,613	66.09	1,230,128	27.60	513,719	(716,409)	0.62%
25	NIALCO	25,240	25,240	45.90	1,158,507	24.90	628,476	(530,031)	0.59%
26	WALTONHIL	2,200	2,200	1,257.10	2,765,620	377.10	829,620	(1,936,000)	1.40%
27	RUNNERAUTO	76,043	76,043	61.55	4,680,687	39.60	3,011,303	(1,669,384)	2.38%
28	SINGERBD	20,762	20,762	182.13	3,781,351	86.00	1,785,532	(1,995,819)	1.92%
	Subtotal				27,831,959		12,601,866	(15,230,093)	14.12%
29	BATBC	10,000	10,000	379.33	3,793,306	221.30	2,213,000	(1,580,306)	1.92%
30	GHAIL	29,822	29,822	14.05	418,978	11.80	351,900	(67,079)	0.21%
31	OLYMPIC	60,000	60,000	243.44	14,606,424	147.10	8,826,000	(5,780,424)	7.41%
	Subtotal				18,818,708		11,390,900	(7,427,809)	9.55%
32	BPML	55,000	55,000	76.24	4,193,148	28.30	1,556,500	(2,636,648)	2.13%
	Subtotal				4,193,148		1,556,500	(2,636,648)	2.13%
33	CONFIDCEM	41,716	41,716	121.29	5,059,825	60.30	2,515,475	(2,544,350)	2.57%
34	PREMIERCEM	8,200	8,200	52.10	427,253	39.00	319,800	(107,453)	0.22%
35	HEIDELBCEM	12,106	12,106	540.72	6,545,946	235.40	2,849,752	(3,696,193)	3.32%
	Subtotal				12,033,024		5,685,027	(6,347,997)	6.11%

Prime Finance Second Mutual Fund
Investment at Market Price
As at 31 March 2026

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 %
36	ESQUIRENIT	37,000	37,000	35.23	1,303,602	20.10	743,700	(559,902)	0.66%
	Subtotal				1,303,602		743,700	(559,902)	0.66%
37	GP		19,500	352.81	6,879,721	244.00	4,758,000	(2,121,721)	3.49%
	Subtotal				6,879,721		4,758,000	(2,121,721)	3.49%
38	IBBLPBOND		2,925	869.96	2,544,637	669.50	1,958,288	(586,350)	1.29%
	Subtotal				2,544,637		1,958,288	(586,350)	1.29%
39	IDLC		46,611	64.93	3,026,507	39.50	1,841,135	(1,185,373)	1.54%
40	LANKABAFIN		20,895	39.18	818,625	14.60	305,067	(513,558)	0.42%
41	PLFSL		18,748	49.34	924,975	3.00	56,244	(868,731)	0.47%
	Subtotal				4,770,108		2,202,446	(2,567,662)	2.42%
42	SKTRIMS		20,000	41.13	822,642	9.40	188,000	(634,642)	0.42%
43	BEXIMCO		15,750	117.00	1,842,678	110.10	1,734,075	(108,603)	0.94%
	Subtotal				2,665,320		1,922,075	(743,245)	1.35%
	Investment in Mutual Fund (Annexure B)				182,634,253		102,132,352	(80,501,901)	92.67%
					5,136,819		4,039,838	(1,096,981)	2.61%
					187,771,072		106,172,190	(81,598,882)	95.28%

Details of investment in Mutual Funds
As at 31 March 2026

Investment in closed-ended mutual funds:

Sl. No.	Instrument	Number of Sellable Unit	Average Cost	Total Cost	Market price		Total Market Price		Provision	Exposure %
					Taka	Taka	Taka	Taka		
1	GRAMEENS2	208,126	17.01	3,539,517	12.30	2,559,950	(979,567)	1.80%		
2	VAMLBDMF1	208,435	7.66	1,597,303	7.10	1,479,889	(117,414)	0.81%		
Total				5,136,819		4,039,838	(1,096,981)	2.61%		

Prime Finance Second Mutual Fund
Statement of Dividend Receivables
As at 31 Mar 2026

SL No.	Script Name	Sector	Record Date	Quantity	Rate	Amount Taka
1	AAMRATECH	IT	18-Nov-24	79,800.00	1%	7,980
2	ACMELAB	Pharmaceuticals & Chemicals		25,572.00	35%	89,502
3	ACTIVEFINE	Pharmaceuticals & Chemicals	17-Nov-22	382,917.00	0.25%	9,573
4	BDPAINTS	Pharmaceuticals & Chemicals	6-Dec-23	53,200.00	10%	53,200
5	DESCO	Fuel & Power	9-Nov-17	33,545.00	10%	33,545
6	DESCO	Fuel & Power	21-Nov-19	41,756.00	12%	50,107
7	ESQUIREKNIT	Textile	2-Dec-25	37,000.00	10.0%	37,000
8	GHAIL	Food & Allied	23-Nov-25	164,000.00	1%	16,400
9	GP	Telecommunication	3-Mar-26	19,500.00	215%	419,250
10	PADMAOIL	Fuel & Power	27-Nov-17	8,800.00	110%	96,800
11	PADMAOIL	Fuel & Power	26-Nov-19	8,800.00	130%	114,400
12	SKTRIMS	Miscellaneous	12-Dec-24	20,000.00	2%	3,500
13	SSSTEEL	Engineering	5-Dec-24	97,200.00	2.00%	19,440
						950,697

Annexure D

Prime Finance Second Mutual Fund
Statement of Capital Gain/(loss)
For the period ended 31 March 2026

SL No.	Script Name	Sector	No. of Units	Sell price/Unit	Sell Price	Cost price/Unit	Cost Price	Gain/(loss) Amount Taka
1	BSRMLTD	Engineering	14,000	82.83	1,159,676	92.65	1,297,145	(137,469)
2	GHAIL	Food & Allied	134,178	10.48	1,406,051	14.05	1,885,107	(479,056)
3	KPCL	Fuel & Power	50,000	9.58	479,040	32.11	1,605,715	(1,126,675)
4	SSSTEEL	Engineering	97,200	3.79	368,621	20.10	1,953,899	(1,585,278)
								(3,328,478)

Annexure E**Prime Finance Second Mutual Fund**
Statement of Dividend Income
As at 31 March 2026

SL No.	Script Name	Sector	Record Date	Quantity	Rate	Amount <u>Taka</u>
1	GP	Telecommunication	3-Mar-26	19,500.00	215%	419,250.00
						419,250.00