

**Auditor's Report and
Audited Financial Statements
of
Prime Finance Second Mutual Fund
For the year ended December 31, 2023**

Independent Auditor's Report

To The Trustee of Prime Finance Second Mutual Fund Report on the Audit of the Financial Statements

Opinion:

We have audited the financial statements of Prime Finance Second Mutual Fund, which comprise the Statement of Financial Position as at December 31, 2023, the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the fund as at December 31, 2023, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala (Rules), 2001 and other applicable laws and regulations.

Basis for Opinion:

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of both the Fund and Asset Management Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements and Internal Controls:

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala (Rules), 2001 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Fund or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other Legal and Regulatory Requirements:

In accordance with the Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala (Rules), 2001, we also report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) In our opinion, proper books of accounts, records and other statutory books as required by law have been kept by the Fund so far as it appeared from our examinations of those books;
- c) The Statement of Financial Position and Statement of profit and loss and other comprehensive Income of the Fund dealt with by the report are in agreement with the books of account and returns; and
- d) The investment was made both as per Rule 56 and Fifth (5th) Schedule of Bangladesh Securities and Exchange Commission Mutual Fund Bidhimala (Rules), 2001.

Malek Siddiqui Wali, Chartered Accountants
RJSC Firm Registration No: P-50041/2022


Anjan Mallik, FCA
Enrolment No: 1099

Dated, Dhaka
February 12, 2024
Data Verification Code (DVC) No.

2402131099 AS 989427

Prime Finance Second Mutual Fund

Statement of Financial Position

As at December 31, 2023

		2023	2022
Particulars	Notes	Taka	Taka
ASSETS			
Non-current Assets			
Preliminary expenses	4	468,749	2,578,813
		468,749	2,578,813
Current Assets			
Investment in securities at market price	5	170,215,053	187,551,085
Dividend receivable	6	3,078,635	4,509,791
Other assets	7	-	52,361
Short term investment	8	-	10,000,000
Cash and cash equivalents	9	20,624,589	39,054,726
		193,918,277	241,167,963
		194,387,026	243,746,776
Total assets			
EQUITY			
Capital fund	12	180,567,910	210,566,800
Retained earnings	13	9,715,659	30,718,257
		190,283,569	241,285,057
Total equity			
Current Liabilities			
Accounts payable	10	1,073,761	2,461,719
Other liabilities	11	3,029,696	-
		4,103,457	2,461,719
Total liabilities			
		194,387,026	243,746,776
Total Equity and Liabilities			
Net Asset Value (NAV) per unit:	14		
at cost		12.39	13.17
at market price		10.54	11.46

The accompanying notes & annexed qualified report is an integral part of these financial statements.


Investment Corporation of Bangladesh
Trustee


Prime Finance Asset Management Co. Ltd.
Asset Manager

Signed in terms of our separate report of even date.

Malek Siddiqui Wali Chartered Accountants
RJSC Firm Registration No:P-50041/2022

Dated: Dhaka
February 12, 2024
Date verification Code (DVC) No:


Anjan Mallik, FCA
Enrolment No: 1099

2402131099 AS989427

Prime Finance Second Mutual Fund
Statement of Profit and Loss and Other Comprehensive Income
For the year ended December 31, 2023

Particulars	Notes	2023 Taka	2022 Taka
INCOME			
Capital gains on sale of securities		1,312,489	8,445,650
Interest income	15	938,435	1,278,778
Dividend		3,609,681	8,205,501
Interest on debentures / bonds		201,532	202,117
Total income		6,062,137	18,132,046
EXPENSES			
Management fees	16	4,472,935	5,061,963
Preliminary and issue expenses		2,110,064	2,110,065
Annual fees		242,153	210,567
Advertisement expenses		197,980	179,528
Custodian fees		177,404	183,939
Trustee fees		237,248	219,030
CDBL charges		134,293	244,666
Audit fees		40,250	40,250
IPO Charges		3,000	13,000
Excise duty		3,000	-
Bank charges		41,920	68,124
Fees and commissions		2,700	-
Provision for doubtful dividend receivable		-	384,354
Realized loss from transaction of unit		999,967	49,869
Total expenses		8,662,914	8,765,355
Net profit/(loss) before provision (A - B)		(2,600,777)	9,366,691
(Provision)/Write back of provision	5.1	2,654,859	(16,776,312)
Net profit/(loss) for the year		54,082	(7,409,621)
Other Comprehensive income		-	-
Comprehensive income/(loss)		54,082	(7,409,621)
Earning per unit for the year	17	0.003	(0.35)

The accompanying notes & annexed qualified report is an integral part of these financial statements.


Investment Corporation of Bangladesh
Trustee


Prime Finance Asset Management Co. Ltd.
Asset Manager

Signed in terms of our separate report of even date.

Malek Siddiqui Wali Chartered Accountants
RJSC Firm Registration No: P-50041/2022

Dated: Dhaka
February 12, 2024
Date verification Code (DVC) No:


Anjan Mallik, FCA
Enrolment No: 1099

2402131099 AS989427

Prime Finance Second Mutual Fund

Statement of Changes in Equity
For the year ended December 31, 2023

Particulars	Capital Fund	Retained earnings	Total Balance
Balance as at 31 December 2022	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

Balance as at 31 December 2021	211,065,340	71,898,332	282,963,672
Subscribed/(Surrendered) by unitholders	(498,540)	-	(498,540)
Dividend paid to Unitholders	-	(33,770,454)	(33,770,454)
Net loss for the year	-	(7,409,621)	(7,409,621)
Balance as at 31 December 2022	210,566,800	30,718,257	241,285,057

The accompanying notes & annexed qualified report is an integral part of these financial statements.


Investment Corporation of Bangladesh
Trustee


Prime Finance Asset Management Co. Ltd.
Asset Manager

Signed in terms of our separate report of even date

Malek Siddiqui Wali Chartered Accountants
R/SO Firm Registration No: P-50041/2022

Dated: Dhaka
February 12, 2024

Date verification Code (DVC) No:


Anjan Malik, FCA
Enrolment No: 1099

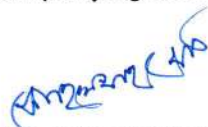
2402131099 AS 989427

Prime Finance Second Mutual Fund

Statement of Cash Flows
For the year ended December 31, 2023

Particulars	2023 Taka	2022 Taka
Cash flows from operating activities:		
Capital gains on sale of securities	1,312,489	8,445,650
Interest received	1,192,327	1,824,437
Dividend received	5,040,837	6,929,190
Cash paid for operating expenses	(6,870,825)	(4,809,376)
Cash received/(paid) for transaction of unit	(999,967)	(49,869)
Bank charges	(41,920)	(68,124)
Net cash from operating activities (A)	(367,059)	12,271,908
Cash flows from investing activities		
Cash used in investment in securities	19,990,892	8,715,074
Cash received from/(used in) Investment in IPO	-	22,034,500
Cash received from/(used in) Investment in FDR	10,000,000	10,000,000
Net cash used in investing activities (B)	29,990,892	40,749,574
Cash flows from financing activities:		
Capital fund	(29,998,890)	(498,540)
Dividend paid to Unitholders	(18,055,080)	(33,770,454)
Net cash generated from/(used in) financing activities (C)	(48,053,970)	(34,268,994)
Net increase in cash and cash equivalents (D=A+B+C)	(18,430,137)	18,752,488
Opening cash and cash equivalents (E)	39,054,726	20,302,239
Closing cash and cash equivalents (F=D+E):	20,624,589	39,054,726

The accompanying notes & annexed qualified report is an integral part of these financial statements.


 Investment Corporation of Bangladesh
Trustee


 Prime Finance Asset Management Co. Ltd.
Asset Manager

Signed in terms of our separate report of even date.


 Malek Siddiqui Wali Chartered Accountants
 RJSC Firm Registration No: P-50041/2022

Dated: Dhaka
 February 12, 2024
 Date verification Code (DVC) No:


 Anjan Mallik, FCA
 Enrolment No: 1099

2402131099 AS 989427

Prime Finance Second Mutual Fund
Notes to the Financial Statements
For the year ended 31 December 2023

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 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

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

These financial statements are prepared for the year ended 31 December 2023.

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.
- 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.

3.2.4 Net Asset Value (NAV) calculation

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

$$\text{Total NAV} = \text{VA} - \text{VL}$$

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

VA = 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.

VL = 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.

16.3 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.

	2023	2022
4 Preliminary expenses		
Formation fees	109,072	583,016
Advertisement	15,067	147,214
CDBL charge	3,867	21,510
Management Fee	337,938	1,806,358
Printing and stationery	1,016	10,762
Other Expenses	1,789	9,953
Total	468,749	2,578,813
Movement of preliminary expenses is given below:		
Opening balance	2,578,812	4,688,878
Less: Written off during the year	2,110,063	2,110,066
Closing balance	468,749	2,578,812
5 Investment at market price		
Investment in Securities at cost price (Annexure - 1)	203,567,637	223,558,529
Add: Unrealised loss on investment (Note 5.1)	(33,352,584)	(36,007,444)
Total investment	170,215,053	187,551,085
5.1 Unrealised loss on investment		
Movement of Unrealised loss on investment in as follows:		
Opening balance	36,007,444	19,231,132
Addition during the period	-	16,776,312
	36,007,444	36,007,444
Writeback of provision	(2,654,859)	-
Closing balance	33,352,584	36,007,444
6 Dividend receivable		
Cash dividend receivable from:		
ACMELAB	172,002	164,502
ACTIVEFINE	9,573	9,573
AAMRATECH	79,800	-
BARKAPOW	99,163	198,326
BDPAINTS	53,200	-
BBS Cables	-	84,594
BPML	49,500	-
CONFIDCEM	19,875	18,920
DESCO	151,179	151,179
ESQUIRENET	37,000	37,000
EPGL	25,000	50,000
ETL	32,773	-
IFADAUTOS	51,502	24,525
PREMIERCEM	1,000	-
RUNNERAUTO	-	76,043
SKTRIMS	12,000	16,000
SSSTEEL	19,440	-
SQURPHARMA	105,000	627,090
TITASGAS	37,500	-
UPGDCL	172,208	365,942

	2023	2022
JAMUNAOIL	682,539	630,036
KPCL	100,000	100,000
MJLBD	562,540	562,540
OLYMPIC	398,256	298,692
PADMAOIL	330,000	321,200
RENATA	123,925	259,434
BATBC	-	37,500
POWERGRID	40,000	40,000
MIRAKHTER	23,266	23,266
PTL	-	20,000
RELIANCE1	-	123,846
GRAMEENS2	-	312,189
GHAIL	-	29,874
GP	-	181,250
DOMINAGE	2,500	10,000
Beximcoltd	15,000	45,000
BSRMLTD	35,660	49,924
ACI	21,588	25,700
	3,462,989	4,894,145
Provision for doubtful dividend receivable (Note 6.1)	(384,354)	(384,354)
	3,078,635	4,509,791

6.1 Provision for doubtful dividend receivable

Provision made against the cash dividend receivable from 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:

Opening balance	384,354	-
Add: Addition during the period	-	384,354
Closing balance	384,354	384,354

7. Other assets

Accrued interest on FDR and STD Account	-	52,361
	-	52,361

8. Short term investment

FDR No.

DBHFCL: 71000192580	-	10,000,000
	-	10,000,000

9. Cash and cash equivalents

Cash at bank (BRAC Bank Ltd., A/C No. 1505201944161001)	8,191,594	2,861,406
Cash at bank (BRAC Bank Ltd., A/C No. 1505201944161004)	10,845,905	26,717,814
Cash at bank (BRAC Bank Ltd., A/C No. 1505201944161003)	445,112	447,102
Cash at bank (BRAC Bank Ltd., A/C No. 1505201944161005)	63,338	79,028
Cash at BO Account	1,078,640	8,949,376
	20,624,589	39,054,726

			2023	2022
10.	Accounts payable			
	Payable management fees		991,537	2,143,966
	Payable custodian fees		41,975	177,274
	Payable trustee fees		-	100,229
	Audit fees payable		40,250	40,250
			<u>1,073,762</u>	<u>2,461,719</u>
11.	Other liabilities			
	Tax deducted at source		21,796	-
	Dividend payable		3,001,600	-
	VAT deducted at source		6,300	-
			<u>3,029,696</u>	<u>-</u>
12.	Capital fund			
		Face value		
	No. of	Per Unit	2023	2022
	<u>Unit</u>	<u>Taka</u>	<u>Taka</u>	<u>Taka</u>
	Subscribed by Resident			
	Bangladeshi Fund	16,056,791	10	160,567,910
	Subscribed by Sponsor	2,000,000	10	20,000,000
		<u>18,056,791</u>	<u>180,567,910</u>	<u>210,566,800</u>
13.	Retained earnings			
	Opening balance		30,718,257	71,898,332
	Dividend paid during the year for the last year		(21,056,680)	(33,770,454)
			9,661,577	38,127,878
	Net profit/(loss) for the period		54,082	(7,238,067)
	Closing balance		<u>9,715,659</u>	<u>30,889,811</u>
14.	Net Asset Value (NAV):			
	<u>at cost</u>			
	Value of net asset at cost		223,636,153	277,676,855
	Number of units		18,056,791	21,056,680
	Net Asset Value per unit		<u>12.39</u>	<u>13.19</u>
	<u>at market value</u>			
	Value of net asset at market price		190,283,569	241,456,611
	Number of units		18,056,791	21,056,680
	Net Asset Value per unit		<u>10.54</u>	<u>11.47</u>
15.	Interest income			
	Interest on FDR		697,638	865,333
	Interest on STD Account		240,797	413,445
			<u>938,435</u>	<u>1,278,778</u>

2023

2022

16. 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:

Slab	Rate of Fees
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%

17. Earning per unit for the year

Net profit for the year	54,082	(11,228,240)
Number of units	18,056,791	21,056,680
Earning per unit	0.003	(0.53)

18. Distributable earning per unit

Retained earnings	9,715,659	30,718,257
No. of units	18,056,791	21,056,680
Distributable earning per unit	0.54	1.46

19. Related Party Disclosure

The mutual fund, in normal course of business, carried out a number of transactions with other entities that fall within the definition of related party contained in International Accounting Standard 24: Related party Disclosures. All transactions involving related parties arising in normal course of business are conducted on an arm's length basis at commercial rates on the same terms and conditions as applicable to the third parties. Details of transaction with related parties and balances with them as at 31 December 2023 were as follows.

Name of related party	Nature of relationship	Transaction during the year		Balance	
		Dr./ Adjustment	Cr./ Addition	Asset/(Liability)	
				2023	2022
Prime Finance Asset Management Company Limited	Management Fee	5,625,364	(4,472,935)	(991,537)	(2,143,966)
PFI Securities Limited	Securities house	-	(7,801,751)	1,115	7,802,866
Investment Corporation of Bangladesh	Trustee	337,477	(237,248)	-	(100,229)

20. Event after balance sheet date

The Board of Trustee of the Fund has apporoved cash dividend at the rate of 5% i.e., Taka 0.50 (Paisa fifty) only per unit for the year ended 31 December 2023 at the Meeting held on 11 February 2024.