Prime Financial First Unit Fund

Statement of Financial Position as at 30 June 2026

	Notes	Un-audited 30 June 2026 Taka	Audited 31 December 2025 Taka
ASSETS			
Investment in securities at market price	4	108,033,634	99,737,798
Receivables	5	538,576	2,807,467
Other assets	6	162,071	1,711
Cash and cash equivalents	7	13,298,908	18,963,617
Total assets		**122,033,189**	**121,510,593**
LIABILITIES			
Accounts payable	8	444,409	617,701
Other liabilities	9	22,954	22,954
Total liabilities		467,363	640,655
Net assets		**121,565,826**	**120,869,938**
EQUITY			
Capital fund	10	152,736,700	167,998,700
Unit premium reserve	11	8,501,049	4,683,409
Retained earnings/(loss)		(39,671,923)	(51,812,171)
Total equity		**121,565,826**	**120,869,938**
Net Asset Value (NAV) per unit:	12		
at cost		**122.36**	**121.97**
at market price		**79.59**	**71.95**

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.

Moin Al Kashem
Managing Director & CEO
Prime Finance Asset
Management Company Ltd

Dhaka, 30 July 2026

Prime Financial First Unit Fund

Statement of Profit or Loss and Other Comprehensive Income
for the period ended 30 June 2026

	Notes	1 January to 30 June 2026 Taka	1 January to 30 June 2025 Taka
INCOME			
Capital gain **(Annexure - 3)**		(5,609,310)	(1,698,561)
Interest Income	13	162,071	693,608
Dividend earned **(Annexure - 4)**		554,049	1,137,083
Total income (A)		**(4,893,190)**	**132,130**
EXPENSES			
Management fees	14	1,353,180	1,473,271
Custodian fees		29,081	29,784
Trustee fees		61,460	49,782
CDBL charges		403	1,921
Annual fees		141,367	181,398
Advertisement		93,725	73,025
Bank charges		1,495	2,721
Total expense (B)		**1,680,711**	**1,811,902**
Net profit/(loss) before provision (A - B)		**(6,573,901)**	**(1,679,772)**
(Provision)/Write back of provision against diminution in value of securities		18,714,149	(4,278,330)
Net profit/(loss) for the period		**12,140,248**	**(5,958,102)**
Other comprehensive income		-	-
Unrealised gain on investment		-	-
Total comprehensive income for the period		**12,140,248**	**(5,958,102)**
Earning per unit	15	**7.95**	**(3.52)**

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

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Dhaka, 30 July 2026

Prime Financial First Unit Fund

Statement of Changes in Equity
for the period ended 30 June 2026

	Capital Fund Taka	Unit Premium Reserve Taka	Retained Earnings Taka	Total Taka
2026				
Balance as at 1 January 2026	**167,998,700**	**4,683,409**	**(51,812,171)**	**120,869,938**
Unit surrendered	(15,262,000)	-	-	(15,262,000)
Addition during the year	-	3,817,640	-	3,817,640
Net profit/(loss) for the period	-	-	12,140,248	12,140,248
Balance as at 30 June 2026	**152,736,700**	**8,501,049**	**(39,671,923)**	**121,565,826**

	Capital Fund Taka	Unit Premium Reserve Taka	Retained Earnings Taka	Total Taka
2025				
Balance as at 1 January 2025	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)
Balance as at 31 December 2025	**167,998,700**	**4,683,409**	**(51,812,171)**	**120,869,938**

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

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Dhaka, 30 July 2026

Prime Financial First Unit Fund

Statement of Cash Flows
for the period ended 30 June 2026

	Notes	30 June 2026 Taka	31 December 2025 Taka
A. Cash flows from operating activities:			
Capital gain		(5,609,310)	(5,086,711)
Interest received		-	1,302,352
Dividend received		2,822,940	3,703,704
Paid for operating expenses		(1,850,797)	(6,483,550)
Bank charges		(1,495)	(24,620)
Net cash flows from operating activities		**(4,638,662)**	**(6,588,825)**
B. Cash flows from investing activities			
Cash received from/(used for) investment in securities		10,418,313	4,665,006
Net cash received/ (used) for investing activities		**10,418,313**	**4,665,006**
C. Cash flows from financing activities:			
Cash (paid)/received on account of surrender/sale of unit		(15,262,000)	(11,450,500)
Cash received from/(paid for) transaction of unit		3,817,640	2,931,256
Net cash generated from financing activities		**(11,444,360)**	**(8,519,244)**
D. Net (decrease)/increase in cash and cash equivalents (A+B+C)		**(5,664,709)**	**(10,443,063)**
E. Opening cash and cash equivalents		**18,963,617**	**29,406,680**
F. Closing cash and cash equivalents (D+E):		**13,298,908**	**18,963,617**
Cash flows from operating activities per unit	16	**(3.04)**	**(3.92)**

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.

Moin Al Kashem
Managing Director & CEO
Prime Finance Asset
Management Company Ltd

Dhaka, 30 July 2026

Prime Financial First Unit Fund

Notes to the Financial Statements
as at and for the period ended 30 June 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 30 June 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:
Total NAV $= V_A - L_T$
NAV per unit = Total NAV / 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

	30 June 2026 Taka	31 December 2025 Taka
Investment at cost price (Annexure - 1)	173,352,092	183,770,405
Provision against diminution in value of securities (Annexure - 1)	(65,318,458)	(84,032,607)
Investment at market price	108,033,634	99,737,798

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	8,438	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
RECKITTBEN	346,000	-
RENATA	-	59,411
RUNNERAUTO	-	88,102
BATBC	30,000	-
Lande Bangladesh	41,200	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
GHAIL	-	33,190
City Bank Ltd.	-	69,918
MIRAKHTER	-	19,530
SAIFPOWER	8,000	8,000
BSRMLTD	-	175,230
Heidelberg Cement	23,816	-
NIALCO	-	25,000
PENINSULA	-	2,400
GPHISPAT	-	57,000
GENEXIL	-	4,000
WALTONHIL	-	70,000
	538,576	2,807,467

6. Other assets

	30 June 2026 Taka	31 December 2025 Taka
Prepaid trustee fees	-	1,711
Accrued interest on STD Account	162,071	-
	162,071	**1,711**

7. Cash and cash equivalents

Cash at bank (Dutch-Bangla Bank Limited, Local Office; A/c No. 1011200002870)	6,645,884	17,619,021
Cash at bank (Dutch-Bangla Bank Limited, Local Office; A/c No. 1011200007884)	33,255	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.	6,590,504	1,281,501
Cash at BO Account with United Securities Ltd.	788	788
	13,298,908	**18,963,617**

8. Accounts payable

Payable management fees	252,079	433,700
Custodian fees payable	29,081	80,501
Trustee fees payable	59,749	-
Audit fees payable	103,500	103,500
	444,409	**617,701**

9. Other liabilities

Tax deducted at source	13,348	13,348
Dividend payable	9,606	9,606
	22,954	**22,954**

10. Capital fund

	No. of Unit	Face value Per Unit Taka	30 June 2026 Total Capital Fund Taka
Subscribed by Resident Bangladeshis	1,497,367	100	149,736,700
Subscribed by Sponsor	30,000	100	3,000,000
	1,527,367		**152,736,700**

11. Unit Premium Reserve

	30 June 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	**4,683,409**	**4,683,409**

12. Net Asset Value (NAV):

at cost		
Value of net asset at cost	186,884,284	204,902,545
Number of units	1,527,367	1,679,987
Net Asset Value per unit	**122.36**	**121.97**
at market value		
Value of net asset at market price	121,565,826	120,869,938
Number of units	1,527,367	1,679,987
Net Asset Value per unit	**79.59**	**71.95**

13. Interest income

	30 June 2026 Taka	30 June 2025 Taka
Interest income on STD Account	162,071	693,608
	162,071	**693,608**

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:

Slab	Rate of Fees
On the weekly average NAV upto Taka 5.00 crore	2.50%
On Next 20.00 Crore of the weekly avreage NAV	2.00%
On Next 25.00 Crore of the weekly avreage NAV	1.50%
On rest of the weekly avreage NAV	1.00%

15. Earning per unit

Earning per unit is calculated on the basis of unit held as at 30 June 2026.

16. Cash flows from operating activities per unit

Cash flows from operating activities per unit is calculated on the basis of unit held as at 30 June 2026.

17. Others

17.1 Figures in these notes and annexed financial statements have been rounded off to the nearest BDT.

17.2 Figures of previous year have been rearranged wherever considered necessary, to conform the current year's presentation.

Annexure - 1

o.	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 %
	AAMRATECH	IT.	84,384	84,384	36.34	3,066,390	16.90	1,426,090	(1,640,301)	1.64
	GENEXIL	IT	40,000	40,000	68.82	2,752,672	35.40	1,416,000	(1,336,672)	1.47
	Sub-total					**5,819,062**		**2,842,090**	**(2,976,973)**	**3.11**
	AMCL(PRAN)	Food and Allied	15,506	15,506	248.38	3,851,383	222.50	3,450,085	(401,298)	2.06
	BATBC	Food and Allied	10,000	10,000	399.45	3,994,508	219.60	2,196,000	(1,798,508)	2.13
	GHAIL	Food	31,901	31,901	14.45	460,877	16.10	513,606	52,729	0.25
	Sub-total					**8,306,768**		**6,159,691**	**(2,147,077)**	**4.43**
	ACMELAB	Pharmaceuticals and Chemicals	60,155	60,155	79.26	4,768,098	82.40	4,956,772	188,674	2.54
	ACTIVEFINE	Pharma	114,346	114,346	28.92	3,306,962	7.00	800,422	(2,506,540)	1.77
	RECKITTBEN	Pharma	2,000	2,000	3,429.17	6,858,339	3,369.20	6,738,400	(119,939)	3.66
	RENATA	Pharmaceuticals and Chemicals	10,802	10,802	902.38	9,747,468	456.00	4,925,712	(4,821,756)	5.20
0	IBNSINA	Pharmaceuticals and Chemicals	5,000	5,000	365.73	1,828,650	319.60	1,598,000	(230,650)	0.98
	KOHINOOR	Pharmaceuticals and Chemicals	4,000	4,000	508.81	2,035,222	510.10	2,040,400	5,178	1.09
1	SQURPHARMA	Pharmaceuticals and Chemicals	25,586	25,586	201.19	5,147,564	224.00	5,731,264	583,700	2.75
	Sub-total					**33,692,304**		**26,790,970**	**(6,901,333)**	**17.98**
2	BARKAPOWER	F&P	84,452	84,452	28.97	2,446,858	8.30	700,952	(1,745,907)	1.31
3	DESCO	Fuel and Power	55,319	55,319	40.15	2,221,109	25.00	1,382,975	(838,134)	1.19
4	JAMUNAOIL	Fuel and Power	22,372	22,372	190.34	4,258,362	186.50	4,172,378	(85,984)	2.27
5	LINDEBD	Fuel and Power	4,120	4,120	1,023.61	4,217,254	715.20	2,946,624	(1,270,630)	2.25
6	MJLBD	F&P	56,621	56,621	105.66	5,982,626	94.50	5,350,685	(631,941)	3.19
7	PADMAOIL	Fuel and Power	10,089	10,089	282.22	2,847,273	202.00	2,037,978	(809,295)	1.52
8	POWERGRID	Fuel and Power	90,000	90,000	60.90	5,480,940	39.60	3,564,000	(1,916,940)	2.93

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 %
19	SAIFPOWER	F&P	80,000	80,000	35.98	2,878,245	10.90	872,000	(2,006,245)	1.54
20	SUMITPOWER	Fuel and Power	77,700	77,700	41.44	3,219,658	15.50	1,204,350	(2,015,308)	1.72
21	TITASGAS	Fuel and Power	67,781	67,781	40.65	2,755,057	18.20	1,233,614	(1,521,442)	1.47
22	UPGDCL	Fuel and Power	27,223	27,223	266.55	7,256,335	123.90	3,372,930	(3,883,405)	3.87
	Sub-total					**43,563,717**		**26,838,485**	**(16,725,231)**	**23.25**
23	BBSCABLES	ENG	99,305	99,305	63.31	6,287,330	23.50	2,333,668	(3,953,663)	3.36
24	BSRMLTD	ENG	10,036	10,036	95.95	962,904	105.60	1,059,802	96,897	0.51
25	GPHISPAT	ENG	113,999	113,999	20.67	2,356,229	18.00	2,051,982	(304,247)	1.26
26	IFADAUTOS	ENG	46,836	46,836	65.74	3,078,793	26.10	1,222,420	(1,856,373)	1.64
27	MIRAKHTER	ENG	18,600	18,600	66.06	1,228,687	41.40	770,040	(458,647)	0.66
28	NIALCO	ENG	25,000	25,000	45.78	1,144,384	34.30	857,500	(286,884)	0.61
29	OLYMPIC	ENG	35,000	35,000	197.91	6,926,798	155.00	5,425,000	(1,501,798)	3.70
30	RUNNERAUTO	ENG	88,102	88,102	61.79	5,443,857	42.90	3,779,576	(1,664,281)	2.91
31	SINGERBD	ENG	15,287	15,287	180.73	2,762,767	81.60	1,247,419	(1,515,348)	1.47
32	WALTONHIL	ENG	2,200	2,200	1,256.78	2,764,919	401.10	882,420	(1,882,499)	1.48
	Sub-total					**32,956,668**		**19,629,826**	**(13,326,843)**	**17.59**
33	BPML	Paper and printing	54,916	54,916	74.94	4,115,287	28.60	1,570,598	(2,544,689)	2.20
	Sub-total					**4,115,287**		**1,570,598**	**(2,544,689)**	**2.20**
34	CONFIDCEM	Cem	31,326	31,326	121.72	3,812,864	67.80	2,123,903	(1,688,961)	2.04
35	PREMIERCEM	Cem	26,600	26,600	49.65	1,320,712	48.50	1,290,100	(30,612)	0.70
36	HEIDELBCEM	Cem	21,651	21,651	334.39	7,239,966	240.30	5,202,735	(2,037,231)	3.86
	Sub-total					**12,373,542**		**8,616,738**	**(3,756,804)**	**6.60**

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 %
37	ESQUIRENIT	TXT	37,000	37,000	35.18	1,301,597	25.00	925,000	(376,597)	0.69
	Sub-total					**1,301,597**		**925,000**	**(376,597)**	**0.69**
38	GP	Telecommunications	37,106	37,106	328.59	12,192,811	259.60	9,632,718	(2,560,094)	6.51
	Sub-total					**12,192,811**		**9,632,718**	**(2,560,094)**	**6.51**
39	PLFSL	Financial Institutions	32,222	32,222	62.55	2,015,559	1.20	38,666	(1,976,893)	1.08
	Sub-total					**2,015,559**		**38,666**	**(1,976,893)**	**1.08**
40	BEXIMCO	Miscellaneous	15,750	15,750	117.00	1,842,678	29.30	461,475	(1,381,203)	0.98
	Sub-total					**1,842,678**		**461,475**	**(1,381,203)**	**0.98**
						158,179,994		**103,506,256**	**(54,673,737)**	**84.43**
	Investment in Mutual Fund **(Annexure 2)**					15,172,098		4,527,377	(10,644,721)	8.10
	Total					173,352,092		108,033,633	(65,318,458)	92.53

Annexure - 2

Details of investment in Mutual Funds
As at 30 June 2026

A. Investment in open-ended mutual funds:

Sl. No.	Name of fund	no. of units	Averege cost price	Total cost	Repurchase price/ surrender value	NAV per unit	95% of net asset value(NAV) (per unit)	Market Price to be considered	Provision	Exposure
			Taka	Taka	Taka	Taka	Taka	Taka	Taka	%
1	UFS-Popular Life Unit Fund	895,000	11	10,024,000	10.44	10.74	10.20	-	(10,024,000)	5.35
Sub-total (A)				10,024,000				-	(10,024,000)	5.35

B. Investment in closed-ended mutual funds:

Sl. No.	Instrument	Number of Sellable Unit	Average Cost	Total Cost	Market price per unit	NAV per unit	85% of net asset value(NAV) (per unit)	Market Price to be considered based on Circular*	Provision	Exposure %
		Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	
1	GRAMEENS2	207,060	17.51	3,625,058	12.90	17.07	14.51	3,004,337.1	(620,721)	1.93
2	VAMLBDMF1	206,000	7.39	1,523,040	7.10	9.55	8.12	1,523,040.0	-	0.81
Sub-total (B)				5,148,098				4,527,377	(620,721)	2.75
Total (A+B)				15,172,098				4,527,377	(10,644,721)	8.10

Annexure 3

Prime Financial First Unit Fund
Statement of Capital Gain/(loss)
For the period ended 30 June 2026

SL No.	Script Name	Sector	Amount Taka
1	ACMELAB	Pharmaceuticals & Chemicals	60,531.02
2	ACTIVEFINE	Pharmaceuticals & Chemicals	(2,216,729.90)
3	BSRMLTD	Engineering	86,691.55
4	GHAIL	Food & Allied	416,108.52
5	IBNSINA	Pharmaceuticals & Chemicals	19,538.63
6	KPCL	Fuel & Power	(2,122,312.63)
7	SKTRIMS	Miscellaneous	(397,692.00)
8	SSSTEEL	Engineering	(1,455,445.59)
			(5,609,310.40)

Annexure 4

Prime Financial First Unit Fund
Statement of Dividend Income
For the period ended 30 June 2026

SL No.	Script Name	Sector	Amount Taka
1	BATBC	Food & Allied	30,000.00
2	BSRMLTD	Engineering	(50.00)
3	CITYBANK	Bank	(69,917.50)
4	GP	Telecommunication	315,000.00
5	HEIDELBERG	Cement	23,816.00
6	LANDIBD	Fuel & Power	41,200.00
7	LINDEBD	Fuel & Power	(132,000.00)
8	RECKITTBEN	Pharmaceuticals & Chemicals	346,000.00
	Total		**554,048.50**