Prime Finance Second Mutual Fund

Statement of Financial Position (Balance Sheet) as at 30 June 2026

	Notes	Un-audited 30 June 2026 Taka	Audited 31 December 2025 Taka
ASSETS			
Current assets			
Investment in securities at market price	4	110,046,877	104,324,931
Dividend receivable	5	486,933	3,024,400
Other assets	6	303,039	514,517
Cash and cash equivalents	7	11,228,541	2,460,429
		122,065,390	110,324,277
Total assets		**122,065,390**	**110,324,277**
EQUITY			
Capital fund	8	160,648,530	160,568,530
Unit transaction reserve		3,673,707	3,700,007
Retained earnings	9	(46,935,964)	(58,639,996)
Total equity		**117,386,273**	**105,628,541**
Current liabilities			
Accounts payable	10	173,716	193,336
Dividend payable		4,502,400	4,502,400
Other liabilities	11	3,001	-
Total liabilities		**4,679,117**	**4,695,736**
Total equity and liabilities		**122,065,390**	**110,324,277**
Net Asset Value (NAV) per unit:	12		
at cost		**11.73**	**12.20**
at market price		**7.31**	**6.58**

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

Chairman

Member

Investment Corporation of Bangladesh

Trustee

Prime Finance Asset Management Co. Ltd.

Asset Manager

Dhaka, 30 July 2026

Prime Finance Second Mutual Fund

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

	Notes	30 June 2026 Taka	30 June 2025 Taka	Q2 2026 Taka	Q2 2025 Taka
INCOME					
Capital gains on sale of securities **(Annexure D)**		(7,271,664)	(637,581)	(3,943,186)	(576,047)
Interest income	13	22,933	34,538	3,197	16,673
Dividend **(Annexure E)**		1,250,326	1,168,914	831,076	549,091
Other income		261,307	-	261,307	-
Total income		**(5,737,098)**	**565,871**	**(2,847,606)**	**(10,283)**
EXPENSES					
Management fees	14	1,230,186	1,375,985	619,909	680,028
Annual fees		136,734	170,839	136,734	170,839
Advertisement expenses		93,725	73,025	52,325	-
Custodian fees		53,000	58,223	26,610	28,663
Trustee fees		55,311	63,119	31,015	35,610
CDBL charges		64,818	19,800	58,201	10,650
Audit fees		-	6,000	-	-
Bank charges		11,875	22,680	460	115
Total expenses		**1,645,649**	**1,789,671**	**925,254**	**925,905**
Net profit/(loss) before provision		**(7,382,747)**	**(1,223,800)**	**(3,772,860)**	**(936,188)**
(Provision)/Write back of provision	4.1	**19,086,779**	**(6,083,659)**	**10,497,653**	**(4,281,832)**
Net profit/(loss) for the period		**11,704,032**	**(7,307,459)**	**6,724,793**	**(5,218,020)**
Other Comprehensive Income		-	-	-	-
Comprehensive income/(loss)		**11,704,032**	**(7,307,459)**	**6,724,793**	**(5,218,020)**
Earning per unit for the period	15	**0.73**	**(0.45)**	**0.42**	**(0.33)**

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

Chairman   Member
Investment Corporation of Bangladesh
Trustee

Prime Finance Asset Management Co. Ltd.
Asset Manager

Dhaka, 30 July 2026

Prime Finance Second Mutual Fund

Statement of Changes in Equity
for the period ended 30 June 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**
Addition during the period **(Note 16)**	80,000	-	-	80,000
Adjustment during the period **(Note 16)**	-	(26,300)	-	(26,300)
Net profit/(loss) for the period	-	-	11,704,032	11,704,032
Balance as at 30 June 2026	**160,648,530**	**3,673,707**	**(46,935,964)**	**117,386,273**
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.

Chairman

Member

Investment Corporation of Bangladesh
Trustee

Prime Finance Asset Management Co. Ltd.
Asset Manager

Dhaka, 30 July 2026

Prime Finance Second Mutual Fund

Statement of Cash Flows
for the period ended 30 June 2026

	Un-audited 30 June 2026 Taka	Audited 31 December 2025 Taka
Cash flows from operating activities:		
Capital gains/(loss) on sale of securities	(7,271,664)	(4,608,695)
Interest received	234,411	40,452
Dividend received	4,049,100	4,046,791
Cash paid for operating expenses	(1,650,393)	(5,445,246)
Bank charges	(11,875)	(26,015)
Net cash from operating activities (A)	**(4,650,421)**	**(5,992,713)**
Cash flows from investing activities		
Cash used to purchase securities	(1,995,946)	(21,117,480)
Cost of investment realised from sale of securities	15,360,778	29,176,857
Net cash used in investing activities (B)	**13,364,832**	**8,059,378**
Cash flows from financing activities:		
Capital fund	80,000	(10,270,270)
Cash received/(paid) for transaction of unit	(26,300)	2,870,270
Net cash generated from/(used in) financing activities (C)	**53,700**	**(7,400,000)**
Net increase in cash and cash equivalents (D=A+B+C)	**8,768,111**	**(5,333,335)**
Opening cash and cash equivalents (E)	**2,460,429**	**7,793,765**
Closing cash and cash equivalents (F=D+E):	**11,228,541**	**2,460,429**
Net cash from operating activities per unit (Note 17)	**(0.29)**	**(0.37)**

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

Chairman

Member

Investment Corporation of Bangladesh

Trustee

Prime Finance Asset Management Co. Ltd.

Asset Manager

Dhaka, 30 July 2026

Prime Finance Second Mutual Fund

Notes to the Financial Statements
for the period ended 30 June 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 Cororation 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 30 June 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 befrore 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:
Total NAV = $V_A - V_L$
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

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 respectivly. 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

	30 June 2026 Taka	31 December 2025 Taka
Investment in Securities at cost price (Annexure - 1)	181,148,106	194,512,939
Add: Unrealised loss on investment (Note 4.1)	(71,101,229)	(90,188,008)
Total investment	**110,046,877**	**104,324,931**

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
	90,188,009	90,188,009
Writeback of provision	(19,086,779)	-
Closing balance	**71,101,230**	**90,188,009**

5. Dividend receivable

	30 June 2026 Taka	31 December 2025 Taka
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	33,545	83,652
ESQUIRENET	-	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	-	400,000
RECKITTBEN-Cash dividend	339,253	-
RENATA	-	109,054
SUMITPOWER	-	93,870
MIRAKHTER	-	19,544
GHAIL	-	16,400
BSRMLTD	-	123,380
Heidelberg Cement	13,317	-
LINDEBD	40,670	-
NIALCO	-	25,240
PENINSULA	-	2,272
GPHISPAT	-	52,000
GENEXIL	-	4,220
	609,980	**3,408,754**
Provision for doubtful dividend receivable (Note 5.1)	(123,047)	(384,354)
	486,933	**3,024,400**

Details 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	33,545	83,652
PADMAOIL	-	211,200
	123,047	**384,354**

Movement of the above provision is as follows:

	30 June 2026 Taka	31 December 2025 Taka
Opening balance	384,354	384,354
Add: Addition/(adjustment) during the period	(261,307)	-
Closing balance	**123,047**	**384,354**

6. Other assets

Interest on IBBLBond	217,620	429,098
Prepaid annual fees	85,419	85,419
	303,039	**514,517**

7. Cash and cash equivalents

Cash at bank (BRAC Bank Ltd., A/C No. 1505201944161001)	2,791,456	586,037
Cash at bank (BRAC Bank Ltd., A/C No. 1505201944161004)	262,855	371,877
Cash at bank (BRAC Bank Ltd., A/C No. 1505201944161003)	4,522,209	443,317
Cash at bank (BRAC Bank Ltd., A/C No. 1505201944161005)	61,613	61,958
Cash at BO Account **(Note 7.1)**	3,590,408	997,240
	11,228,541	**2,460,429**

7.1 Cash at BO Account

IDLC Securities Limited	3,550,662	957,494
Fareast Stocks and Bonds Limited	48	48
PFI Securities Limited	664	664
UCB Brokerage Limited	39,034	39,034
	3,590,408	**997,240**

8. Capital fund

	No. of Unit	Face value Per Unit Taka	30 June 2026 Taka	31 December 2025 Taka
Subscribed by Resident Bangladeshis	14,064,853	10	140,648,530	140,568,530
Subscribed by Sponsor	2,000,000	10	20,000,000	20,000,000
	16,064,853		**160,648,530**	**160,568,530**

9. Retained earnings

Opening balance	(58,639,996)	(45,223,708)
Net profit/(loss) for the period	11,704,032	(13,416,288)
Closing balance	**(46,935,964)**	**(58,639,996)**

10. Accounts payable

	30 June 2026 Taka	31 December 2025 Taka
Payable management fees	168,372	138,186
Payable custodian fees	5,344	9,150
Audit fees payable	-	46,000
	173,716	**193,336**

11. Other liabilities

Tax deducted at source	3,001	-
	3,001	**-**

12. Net Asset Value (NAV):

at cost

Value of net asset at cost	188,487,502	195,816,549
Number of units	16,064,853	16,056,853
Net Asset Value per unit	**11.73**	**12.20**

at market value

Value of net asset at market price	117,386,273	105,628,541
Number of units	16,064,853	16,056,853
Net Asset Value per unit	**7.31**	**6.58**

13. Interest income

	30 June 2026	30 June 2025
Interest on STD Account **(Note 13.1)**	22,933	34,538
	22,933	**34,538**

13.1 Interest on STD Account

Name of the Bank	Account No.		
BRAC BANK PLC.	1505201944161001	3,439	26,004
BRAC BANK PLC.	1505201944161003	19,387	3,301
BRAC BANK PLC.	1505201944161004	107	5,233
		22,933	**34,538**

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:

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 for the period

	30 June 2026 Taka	30 June 2025 Taka
Net profit for the period	11,704,032	(7,307,459)
Number of units	16,064,853	16,083,880
Earning per unit	**0.73**	**(0.45)**

16. Addition during the period

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

Unit Holders	No. of Unit Qty	Subscribed/ (Surrendered) by Unit Holders (Face velue) Taka	Sale/ (Surrender) Price Taka	Addition/ (Adjustment) of Unit Transaction Reserve Taka
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
Al Jubaer Ratul	500	5,000	3,600	1,400
Reaz Uddin Ahmed	(1,000)	(10,000)	(6,900)	(3,100)
	8,000	**80,000**	**53,700**	**26,300**

17. Net cash from operating activities per unit

	30 June 2026	31 December 2025
Net cash from operating activities	(4,650,421)	(5,992,713)
Number of units	16,064,853	16,056,853
Net cash from operating activities per unit	**(0.29)**	**(0.37)**

Chairman
Member
Investment Corporation of Bangladesh
Trustee

Prime Finance Asset Management Co. Ltd.
Asset Manager

Dhaka, 30 July 2026

Annexure - A

Prime Finance Second Mutual Fund
Investment at Market Price
As at 30 June 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	IT	79,800	79,800	36.39	2,904,149	16.90	1,348,620	(1,555,529)	1.50%
2	GENEXIL	IT	42,200	42,200	69.01	2,912,153	35.40	1,493,880	(1,418,273)	1.51%
	Subtotal					**5,816,301**		**2,842,500**	**(2,973,801)**	**3.01%**
4	ACMELAB	Pharmaceuticals and Chemicals	49,300	49,300	80.50	3,968,743	82.40	4,062,320	93,577	2.05%
5	ACTIVEFINE	Pharmaceuticals and Chemicals	282,917	282,917	31.72	8,975,182	7.00	1,980,419	(6,994,763)	4.65%
6	KOHINOOR	Pharmaceuticals and Chemicals	2,000	2,000	510.00	1,019,998	510.10	1,020,200	202	0.53%
7	RECKITTBEN	Pharmaceuticals and Chemicals	1,961	1,961	3,429.32	6,724,897	3,369.20	6,607,001	(117,895)	3.48%
8	RENATA	Pharmaceuticals and Chemicals	19,828	19,828	786.29	15,590,509	456.00	9,041,568	(6,548,941)	8.07%
	Subtotal					**36,279,328**		**22,711,508**	**(13,567,820)**	**18.78%**

9	BARKAPOWER	F&P	198,326	198,326	30.30	6,009,418	8.30	1,646,106	(4,363,312)	3.11%
10	DESCO	Fuel and Power	67,527	67,527	42.78	2,889,001	25.00	1,688,175	(1,200,826)	1.50%
11	JAMUNAOIL	Fuel and Power	52,503	52,503	199.76	10,488,226	186.50	9,791,810	(696,416)	5.43%
12	LINDEBD	Fuel and Power	4,067	4,067	1,012.46	4,117,679	715.20	2,908,718	(1,208,960)	2.13%
13	MJLBD	F&P	112,508	112,508	109.07	12,270,699	94.50	10,632,006	(1,638,693)	6.35%
14	PADMAOIL	Fuel and Power	11,800	11,800	279.92	3,303,006	202.00	2,383,600	(919,406)	1.71%
15	POWERGRID	Fuel and Power	40,000	40,000	60.75	2,429,850	39.60	1,584,000	(845,850)	1.26%
16	SUMITPOWER	Fuel and Power	89,400	89,400	41.52	3,711,870	15.50	1,385,700	(2,326,170)	1.92%
17	TITASGAS	Fuel and Power	75,000	75,000	40.71	3,053,075	18.20	1,365,000	(1,688,075)	1.58%
18	UPGDCL	Fuel and Power	21,526	21,526	272.11	5,857,446	123.90	2,667,071	(3,190,374)	3.03%
	Subtotal					**54,130,269**		**36,052,186**	**(18,078,083)**	**28.02%**

Annexure - A

Prime Finance Second Mutual Fund
Investment at Market Price
As at 30 June 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 %
19	BBSCABLES	ENG	111,030	111,030	64.84	7,199,072	23.50	2,609,205	(4,589,867)	3.73%
20	GPHISPAT	ENG	104,000	104,000	20.69	2,152,168	18.00	1,872,000	(280,168)	1.11%
21	IFADAUTOS	ENG	52,017	52,017	74.50	3,875,261	26.10	1,357,644	(2,517,617)	2.01%
22	MIRAKHTER	ENG	18,613	18,613	66.09	1,230,128	41.40	770,578	(459,550)	0.64%
23	NIALCO	ENG	25,240	25,240	45.90	1,158,507	34.30	865,732	(292,775)	0.60%
24	WALTONHIL	ENG	2,200	2,200	1,257.10	2,765,620	401.10	882,420	(1,883,200)	1.43%
25	RUNNERAUTO	ENG	76,043	76,043	61.55	4,680,687	42.90	3,262,245	(1,418,442)	2.42%
26	SINGERBD	ENG	20,762	20,762	182.13	3,781,351	81.60	1,694,179	(2,087,171)	1.96%
	Subtotal					**26,842,793**		**13,314,003**	**(13,528,790)**	**13.90%**
29	BATBC	Food and Allied	10,000	10,000	379.33	3,793,306	219.60	2,196,000	(1,597,306)	1.96%
30	OLYMPIC	ENG	60,000	60,000	243.44	14,606,424	155.00	9,300,000	(5,306,424)	7.56%
	Subtotal					**18,399,730**		**11,496,000**	**(6,903,730)**	**9.53%**
31	BPML	Paper and printing	55,000	55,000	76.24	4,193,148	28.60	1,573,000	(2,620,148)	2.17%
	Subtotal					**4,193,148**		**1,573,000**	**(2,620,148)**	**2.17%**
32	CONFIDCEM	Cem	41,716	41,716	121.29	5,059,825	67.80	2,828,345	(2,231,480)	2.62%
33	PREMIERCEM	Cem	28,200	28,200	49.76	1,403,201	48.50	1,367,700	(35,501)	0.73%
34	HEIDELBCEM	Cem	12,106	12,106	540.72	6,545,946	240.30	2,909,072	(3,636,874)	3.39%
	Subtotal					**13,008,972**		**7,105,117**	**(5,903,855)**	**6.73%**

Annexure - A

Prime Finance Second Mutual Fund

Investment at Market Price

As at 30 June 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 %
35	ESQUIRENIT	TXT	37,000	37,000	35.23	1,303,602	25.00	925,000	(378,602)	0.67%
	Subtotal					**1,303,602**		**925,000**	**(378,602)**	**0.67%**
36	GP	Telecommunications	19,500	19,500	352.81	6,879,721	259.60	5,062,200	(1,817,521)	3.56%
	Subtotal					**6,879,721**		**5,062,200**	**(1,817,521)**	**3.56%**
37	IBBLPBOND	Bank	2,925	2,925	869.96	2,544,637	664.50	1,943,663	(600,975)	1.32%
	Subtotal					**2,544,637**		**1,943,663**	**(600,975)**	**1.32%**
38	IDLC	Financial Institutions	48,941	48,941	61.84	3,026,507	41.40	2,026,157	(1,000,350)	1.57%
39	LANKABAFIN	Financial Institutions	20,895	20,895	39.18	818,625	16.60	346,857	(471,768)	0.42%
40	PLFSL	Financial Institutions	18,748	18,748	49.34	924,975	1.20	22,498	(902,477)	0.48%
	Subtotal					**4,770,108**		**2,395,512**	**(2,374,596)**	**2.47%**
41	BEXIMCO	Miscellaneous	15,750	15,750	117.00	1,842,678	29.30	461,475	(1,381,203)	0.95%
	Subtotal					**1,842,678**		**461,475**	**(1,381,203)**	**0.95%**
						176,011,287		**105,882,163**	**(70,129,124)**	**91.12%**
	Investment in Mutual Fund **(Annexure B)**					5,136,819		4,164,714	(972,106)	**2.66%**
						181,148,106		**110,046,877**	**(71,101,229)**	**93.78%**

Annexure - B

Details of investment in Mutual Funds
As at 30 June 2026

Investment in closed-ended mutual funds:

Sl. No.	Instrument	Number of Sellable Unit Taka	Average Cost Taka	Total Cost Taka	Market price Taka	Total Market Price Taka	Provision Taka	Exposure %
1	GRAMEENS2	208,126	17.01	3,539,517	12.90	2,684,825	(854,691)	1.83%
2	VAMLBDMF1	208,435	7.66	1,597,303	7.10	1,479,889	(117,414)	0.83%
Total				5,136,819		4,164,714	(972,106)	2.66%

Annexure - C

Prime Finance Second Mutual Fund

Statement of Dividend Receivables

As at 30 June 2026

Sl. No.	Script Name	Sector Name	Record Date	Quantity	Rate	Taka
1	ACMELAB	Pharmaceuticals & Chemicals	31-Oct-19	25,572	35.00%	89,502
2	ACTIVEFINE	Pharmaceuticals & Chemicals	17-Nov-22	382,917	0.25%	9,573
3	AAMRATECH	IT	18-Nov-24	79,800	1.00%	7,980
4	BDPAINTS	Pharmaceuticals & Chemicals	6-Dec-23	53,200	10.00%	53,200
5	DESCO	Fuel & Power	9-Nov-17	33,545	10.00%	33,545
6	SKTRIMS	Miscellaneous	12-Dec-24	20,000	1.75%	3,500
7	SSSTEEL	Engineering	5-Dec-24	97,200	2.00%	19,440
8	RECKITTBEN	Pharmaceuticals & Chemicals	21-May-26	1,961	1730.00%	339,253
9	HEDELBCEM	Cement	20-May-26	12,106	11.00%	13,317
10	LINDEBD	Fuel & Power	29-Apr-26	4,067	100.00%	40,670
Total						**609,980**

Annexure D

Prime Finance Second Mutual Fund

Statement of Capital Gain/(loss)

for the periof ended 30 June 2026

SL No.	Script Name	Sector	No. of Units	Sell price/Unit	Sell Price	Cost price/Unit	Cost Price	Gain/(loss) Amount Taka
1	ACMELAB	Pharmaceuticals & Chemicals	20,000	82.34	1,646,700	80.50	1,610,038	36,662
2	ACTIVEFINE	Pharmaceuticals & Chemicals	100,000	6.76	675,902	31.72	3,172,372	(2,496,467)
3	BSRMLTD	Engineering	14,000	82.83	1,159,676	92.65	1,297,145	(137,469)
4	BSRMLTD	Engineering	10,676	97.09	1,036,539	92.65	989,166	47,373
5	GHAIL	Food & Allied	134,178	10.48	1,406,051	14.05	1,885,107	(479,056)
6	GHAIL	Food & Allied	29,822	15.87	473,221	14.05	418,978	54,243
7	KPCL	Fuel & Power	50,000	9.58	479,040	32.11	1,605,715	(1,126,675)
8	KPCL	Fuel & Power	50,000	10.88	543,960	32.11	1,605,715	(1,061,755)
9	SKTRIMS	Miscellaneous	20,000	14.97	299,400	41.13	822,642	(523,242)
10	SSSTEEL	Engineering	97,200	3.79	368,621	20.10	1,953,899	(1,585,278)
Total								**(7,271,664)**

Annexure E

Prime Finance Second Mutual Fund

Statement of Dividend Income

For the period ended 30 June 2026

SL	Script Name	Sector Name	Record Date	Quantity	Rate	Taka
1	BATBC	Food & Allied	1-Apr-26	10,000	30%	30,000
2	GP	Telecommunication	3-Mar-26	19,500	105%	204,750
3	HEIDELBCEM	Cement	20-May-26	12,106	11%	13,317
4	IDLC	Financial Institutions	19-Apr-26	46,611	15%	69,917
5	LINDEBD	Fuel & Power	29-Apr-26	4,067	100%	40,670
6	PADMAOIL	Fuel & Power	6-Apr-26	Multuiple Year's		552,400
7	RECKITTBEN	Pharmaceuticals & Chemicals	21-May-26	1,961	1730%	339,253
		Total				**1,250,307**