Auditors' Report and Audited Financial Statements

Of

Prime Bank 1st ICB AMCL Mutual Fund

For the year ended June 30, 2021

INDEPENDENT AUDITOR'S REPORT

To the Unitholder of Prime Bank 1st ICB AMCL MUTUAL FUND

Qualified Opinion

We have audited the financial statements of **Prime Bank 1st ICB AMCL MUTUAL FUND** (the Fund), which comprise the statement of financial position as of June 30, 2021, and 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, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Fund as of June 30, 2021, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Qualified Opinion

1. According to paragraph 5.7.1 of IFRS 9 (Financial Statements), an entity shall make an irrevocable decision to present the fair value gain or loss on investments to the statement of profit or loss unless the conditions to present to the statement of other comprehensive income is met as per paragraph 5.7.5. According to paragraph 5.7.5 of IFRS 9, at initial recognition, an entity may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value of an investment in an equity instrument within the scope of the IFRS 9 is neither held for sale nor contingent consideration recognized in a business combination as per IFRS 3 (Business Combination). However, in our audit, it was revealed that the compliances in this regard were not being followed.
2. According to section 67 of the Securities and Exchange Commission (Mutual Fund) Rules 2001, when the market value of the investment decrease from the cost of the investment, a provision for the fair value losses shall be maintained. However, as the investment was presented at their market value, no provision in this regard was required. As per paragraph 14 of the IAS 37 (Provisions, Contingent Liabilities, and Contingent Assets), a provision shall be recognized when an entity has a present obligation (legal or constructive) because of a past event and when payment is probable, and the amount can be estimated reliably. However, the provision made during the year in note 10.01 amounting to Tk. 43,000,000 as Addition to the Provision for Unrealized Losses on Investment in Securities and the closing balance of the provision for unrealized losses in note 10.00 amounting to Tk. 148,057,842 were not in compliance with the above rules & standards.

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 the Fund 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 these ethical requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

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Emphasis of Matter

1. In the Annexure C of the Financial Statements, the Investment in Marketable Securities in Zeal Bangla Sugar Mills Limited has shown 500 shares. However, the CDBL Report did not have any of it's shares against which we have not modified our auditor's opinion.

2. In the Annexure C of the Financial Statements, the Investment in Marketable Securities in First Finance Limited has shown 41,478 shares. However, the CDBL Report has shown 28,537 shares. The difference of 13,500 shares was because of the bonus shares of 5% stock dividend for the year ended December 31, 2016, which was withheld by the Honourable High Court Division of the Supreme Court of Bangladesh.

3. The Annexure C of the Financial Statements the marketable securities in PHOENIX INSURANCE CO. LTD. has shown 28,000 shares which market value is Tk. 1,657,600 as Investment. However, there was a difference between the CDBL report and the Financial Statements for the number of shares held as an investment in marketable securities. The market value of the difference was an amount of Tk. 1,420,800.
against which we have not modified our auditor's opinion.

Key Audit Matters

Risk	Our response to the risk
Legal and regulatory matters	
We focused on this area because the Fund operates in a legal and regulatory environment that is exposed to significant litigation and similar risks arising from disputes and regulatory proceedings. Such matters are subject to many uncertainties and the outcome may be difficult to predict. These uncertainties inherently affect the amount and timing of potential outflows for the provisions which have been established and other contingent liabilities.	We obtained an understanding, evaluated the design, and tested the operational effectiveness of the Fund's key controls over the legal provision and contingencies process. We enquired to those charged with governance to obtain their view on the status of all significant litigation and regulatory matters. We enquired about all regulatory matters and inspected internal notes and reports. We assessed the methodologies on which the provision amounts are based, recalculated the provisions, and tested the completeness and accuracy of the underlying information. We also assessed the Fund's provisions and contingent liabilities disclosure.

Other Matter

The Prime Bank 1st ICB AMCL Mutual fund was established under a Trust Deed executed on September 03, 2009 between the Prime Bank as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as 'Trustee'. And 'Custodian.' The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on September 16, 2009 under the Securities Exchange Commission (Mutual Fund) Rule 2001. The operation of the Fund commenced on January 26, 2010. The Fund is a close-end fund of 10(ten) years tenure.

The Tenure of the Mutual Fund has been extended for further 10 years from the date of 17th September 2019 to onwards on the basis of the BSEC circular vide BSEC/CMRRCD/2006-157/210/Admin/83 dated October 23, 2018. The initial tenure of the fund was expired on September 16, 2019.

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Other Information

Asset Manager is responsible for the other information. The other information comprises all of the information in the Annual report other than the financial statements and our auditors' report thereon. We have not received the Annual Report for the year under audit before the date of signing the auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Responsibilities of management and those charged with governance for the financial statements

Asset Manager is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards, and for such internal control as Asset Manager 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, Asset Manager 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 Asset Manager 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 scepticism 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, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by asset manager.
- Conclude on the appropriateness of asset manager'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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

In accordance with the Securities and Exchange Rules 1987 and the Securities and Exchange Commission (Mutual Fund) Rules 2001, we also report the following:

a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;

b) In our opinion, proper books of account as required by law have been kept by the Fund so far as it appeared from our examination of these books;

c) The statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account and returns;

d) The amount of the fund has been invested considering the restrictions for investment stated in section 56 and Fifth Schedule of the Securities and Exchange Commission (Mutual Fund) Rules 2001; and

e) The expenditure incurred was for the purposes of the Fund's business.

Name of Firm:	**M M Rahman & Co.** **Chartered Accountants**
Signature of the Auditor	
Name of the Auditor	**Mohammed Forkan Uddin FCA,** **Managing Partner**
Enrolment No.	**886**

DVC: 2109180886AS881515

Dated, Dhaka

18 SEP 2021

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M M Rahman & Co.
Chartered Accountants
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Prime Bank 1st ICB AMCL Mutual Fund
Statement of Financial Position
As at June 30, 2021

Particulars	Notes	Amount in Taka		
		June 30, 2021	June 30, 2020 (Restated)	July 01, 2019 (Restated)
Assets				
Marketable Investments - at Market	3.00	938,626,742	631,440,057	841,103,338
Cash & Cash Equivalents	4.00	138,304,922	40,730,663	58,902,171
Other current assets	5.00	3,451,302	4,441,077	5,890,983
Total Assets		**1,080,382,966**	**676,611,797**	**905,896,492**
Equity and Liabilities				
Equity:				
Unit capital	6.00	1,000,000,000	1,000,000,000	1,000,000,000
Dividend Equalization Reserve	7.00	665,895	20,062,109	23,308,918
Retained Earnings	8.00	78,933,943	62,099,331	88,248,736
Unrealized gain/ (losses) on investments	9.00	(212,162,162)	(573,425,598)	(368,787,687)
Total Equity (A)		**867,437,676**	**508,735,842**	**742,769,967**
Liabilities & Provisions:				
Provision for unrealized losses on Marketable Investme	10.00	148,057,842	105,057,842	100,057,842
Current liabilities	11.00	64,887,448	62,818,113	63,068,683
Total Liabilities (B)		**212,945,290**	**167,875,955**	**163,126,525**
Total Equity and Liabilities (A+B)		**1,080,382,966**	**676,611,797**	**905,896,492**
Net Asset Value (NAV) per unit				
Net Asset Value-at cost	12.00	**12.28**	**11.87**	**12.12**
Net Asset Value-at market	13.00	**10.15**	**6.14**	**8.43**

For ICB Asset Management Company Ltd
Asset Manager

For Investment Corporation of Bangladesh (ICB)
Trustee

Name of Firm: M M Rahman & Co.
Chartered Accountants

Signature of the Auditor

Name of the Auditor: Mohammed Forkan Uddin FCA,
Managing Partner

Enrolment No. 886

DVC: 2109180886AS881515

Dated, Dhaka

18 SEP 2021

Prime Bank 1st ICB AMCL Mutual Fund
Statement of Profit or Loss and Other Comprehensive Income
For the year ended June 30, 2021

Particulars	Notes	Amount in Taka 2020-2021	Amount in Taka 2019-2020 (Restatad)
Income			
Profit on sale of investments	ANNEX-D	72,089,422	21,917,943
Dividend from investment in securities	ANNEX-A	31,225,954	25,145,170
Interest on bank deposits and bonds	14.00	3,826,989	3,254,401
Total income		**107,142,365**	**50,317,514**
Expenses			
Management fee		12,167,479	10,823,768
Trustee fee		1,000,000	1,000,000
Custodian fee		794,846	693,439
Annual BSEC fee		1,015,496	613,794
Listing fee		1,000,000	1,000,000
Audit fee		23,000	23,000
Other operating expenses	15.00	703,146	559,727
Total expenses		**16,703,967**	**14,713,728**
Profit before provision		**90,438,398**	**35,603,786**
Provision for Marketable Investments	10.01	43,000,000	5,000,000
Net Income for the period ended June 30, 2021		**47,438,398**	**30,603,786**
Add: Other Comprehensive Income			
Unrealized gain/ (losses) on investments	16.00	361,263,436	(204,637,911)
Total Comprehensive Income		408,701,834	(174,034,125)
Earnings Per Unit during the year	17.00	0.47	0.31

For ICB Asset Management Company Ltd
Asset Manager

For Investment Corporation of Bangladesh (ICB)
Trustee

Name of Firm: M M Rahman & Co.
Chartered Accountants

Signature of the Auditor

Name of the Auditor: Mohammed Forkan Uddin FCA,
Managing Partner

Enrolment No. 886

DVC: 2109180886AS881515

Dated, Dhaka

18 SEP 2021

Prime Bank 1st ICB AMCL Mutual Fund
Statement of Changes in Equity
For the year ended June 30, 2021

Particulars	Share Capital	Dividend Equalization Reserve	Unrealized gain/ (losses) on investments (Restated)	Retained Earnings	Total Equity
Balance as at July 01, 2020	1,000,000,000	20,062,109	(573,425,598)	62,099,331	508,735,842
Dividend paid for FY 2019-2020	-	(19,396,214)	-	(30,603,786)	(50,000,000)
Fair Value Increase/(Decrease)	-	-	361,263,436	-	361,263,436
Net Income for the period ended June 30, 2021	-	-	-	47,438,398	47,438,398
Balance as at June 30, 2021	1,000,000,000	665,895	(212,162,162)	78,933,943	867,437,676

Statement of Changes in Equity
For the year ended June 30, 2020

(Restated)

Particulars	Share Capital	Dividend Equalization Reserve	Unrealized gain/ (losses) on investments (Restated)	Retained Earnings	Total Equity
Balance as at July 01, 2019	1,000,000,000	23,308,918	(368,787,687)	88,248,736	742,769,967
Dividend paid for FY 2018-2019	-	(3,246,809)	-	(56,753,191)	(60,000,000)
Fair Value Increase/(Decrease)	-	-	(204,637,911)	-	(204,637,911)
Net Income for the period ended June 30, 2020	-	-	-	30,603,786	30,603,786
Balance as at June 30, 2020	1,000,000,000	20,062,109	(573,425,598)	62,099,331	508,735,842

For ICB Asset Management Company Ltd
Asset Manager

For Investment Corporation of Bangladesh (ICB)
Trustee

Name of Firm: M M Rahman & Co.
Chartered Accountants

Dhaka

Signature of the Auditor

Name of the Auditor: Mohammed Forkan Uddin FCA,
Managing Partner

Enrolment No. 886

DVC: 2109180886AS881515

Dated, Dhaka

18 SEP 2021

Prime Bank 1st ICB AMCL Mutual Fund
Statement of Cash Flows
For the year ended June 30, 2021

Particulars	Notes	Amount in Taka	
		2020-2021	2019-2020
Cash flow from operating activities			
Dividend from investment in shares		33,124,877	24,631,570
Interest on bank deposits		2,917,841	4,184,363
Expenses		(16,207,110)	(15,999,928)
Net cash inflow/(outflow) from operating activities		**19,835,608**	**12,816,005**
Cash flow from investment activities			
Sale of Securitiess		349,420,825	165,195,462
Purchase of Securities		(223,254,652)	(137,218,605)
Share application money		(51,895,000)	(10,000,000)
Refund of Share application money		51,895,000	10,000,000
Net cash inflow/(outflow) from investing activities		**126,166,173**	**27,976,857**
Cash flow from financing activities			
Dividend paid during the year		(48,427,522)	(58,964,370)
Net cash inflow/(outflow) from financing activities		**(48,427,522)**	**(58,964,370)**
Net cash increase/(decrease)		**97,574,259**	**(18,171,508)**
Cash or equivalents at the beginning of the year		40,730,663	58,902,171
Cash or equivalents at the end of the year		**138,304,922**	**40,730,663**
Net Operating Cash Flow Per Unit (NOCFPU)	18.00	**0.20**	**0.13**

For ICB Asset Management Company Ltd
Asset Manager

For Investment Corporation of Bangladesh (ICB)
Trustee

Name of Firm: M M Rahman & Co.
Chartered Accountants

Signature of the Auditor

Name of the Auditor: Mohammed Forkan Uddin FCA,
Managing Partner

Enrolment No.: 886

DVC: 2109180886AS881515

Dated, Dhaka

18 SEP 2021

Prime Bank 1st ICB AMCL Mutual Fund
Notes to financial statements
For the year ended June 30, 2021

1.00 Legal status and nature of business

The Prime Bank 1st ICB AMCL Mutual Fund was established under a Trust Deed executed on 03 September 2009 between the Prime Bank Limited as 'Sponsor' and the Investment Corporation of Bangladesh (ICB) as 'Trustee'. The Fund was registered with the Bangladesh Securities and Exchange Commission (BSEC) on 16 September 2009 under the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,. The prospectus was approved by the BSEC on November 02,2009 in accordance with the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১,. The operation of the Fund commenced on 26 January 2010.

ICB Asset Management Company Ltd (ICB AMCL) is the Manager of the Fund. ICB AMCL was created as part of the restructuring programme of ICB under Capital Market Development Programme (CMDP) initiated by the Government of the People's Republic of Bangladesh and the Asian Development Bank (ADB). The Company was incorporated as a public limited company under the Companies Act 1994 with the Registrar of Joint Stock Companies and Firms on 5 December, 2000 with an authorized capital of Tk 100.00 crore and a nominal paid-up capital of Tk 2.00 lac which was subsequently increased to Tk 39.37 crore. Registration of the Company with the BSEC has been completed on 14 October 2001. The Company became operational from 1 July 2002 as per government gazette notification.

The Prime Bank 1st ICB AMCL Mutual Fund is a close-end mutual fund of 10 years tenure. The objectives of the Fund are to provide attractive dividend to the unit holders by investing the proceeds in the Capital Market and Money Market. The Fund is listed in the Dhaka Stock Exchange (DSE) and Chittagong Stock Exchange (CSE). The units of the Fund are transferable.

2.00 Significant Accounting Policies

2.01 Basis of Preparation of Accounts

These financial statements have been prepared under historical cost convention in accordance with generally accepted accounting principles as laid down in the International Accounting Standards (IASs)/International Financial Reporting Standards (IFRSs), applicable to the Fund so far adopted by the Institute of Chartered Accountants of Bangladesh . The disclosures of information made in accordance with the requirements of Trust Deed , Securities and Exchange Rules 1987, সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১ and other applicable Rules and regulations.

2.02 Financial instruments

IFRS 9 sets out requirements for recognizing and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items. This standard replaces IAS 39 Financial Instruments: Recognition and Measurement.

2.02.01: Investments in shares which are actively traded on a quoted market are designated at fair value (market price) through other comprehensive income (FVTOCI). Gains or losses arising from a change in the fair value of such financial assets are recognized in other comprehensive income of statement of profit or loss and other comprehensive income.

2.02.02: The market value of listed securities are valued at average closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation i.e., on June 30, 2021

2.03 Comparative Figures

Relevant Notes and disclosures are also presented in a comparative way for better understanding. Previous year's figure has been presented whenever considered necessary to ensure comparability with the current year presentation as per "IAS-8: Accounting Policies, Changes in Accounting Estimates and Errors". Financial Statements has been re-stated for the period ended June 30, 2020. The effect of unrealized gain or Loss re-stated during the year.

2.04 Reporting period

These financial statements cover 1 year from 01 July 2020 to 30 June 2021.

2.05 Provision for unrealized losses on Marketable Investments

As per সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১ to meet any future unforeseen diminution in the value of the investment portfolio over the cost , the management has established a policy of making a provision out of its current year profit Tk . 4,30,00,000.00 and has set up an accumulated general provision for Tk 14,80,57,842.00

2.06 Dividend policy

As per Rule 66 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১, the Fund is required to distribute in the form of dividend to its unit holders an amount which shall not be less than 70% of annual profit during the year, net of provisions.

2.07 Management fee

ICB Asset Management Company Ltd, the management company of the Fund is to be paid an annual management fees on weekly average Net Asset Value (NAV) as per Rule 65 of Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001 and Trust Deed at the following rates:

NAV (Taka)	Rate (%)
Not exceeding Taka 5.00 crore	2.50%
Exceeding Taka 5.00 crore and up to Taka 25.00 cror	2.00% on additional amount
Exceeding Taka 25.00 crore and up to Taka 50.00 crc	1.50% on additional amount
Exceeding Taka 50.00 crore	1.00% on additional amount

2.08 Trustee fee

The Trustee is entitled to an annual Trustee Fee @ 0.10% of the scheme size i.e. Tk.1,000,000.00 on semi-annually during the life of the Fund.

2.09 Custodian fee

The Custodian is entitled to receive a safekeeping fee @ 0.10% on the balance of securities calculated on the average month end value per annum.

2.10 Annual BSEC Fee & Listing Fee:

As per Rule 11 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১, Fund is required to pay an annual fee to BSEC an amount equal to @ 0.10% of the Net Asset Value (NAV) of the Fund or Tk 50,000.00 whichever is higher. As per listing regulations the Fund is required to pay amount equal to @ 0.05% of the Capital of the Fund to Dhaka & Chittagong stock exchanges as annual listing fee.

2.11 Revenue Recognization

(a) Gains/losses arising on sale of investment are included in the Revenue Account on the date at which the transaction takes place.

(b) Dividend and Interest Income are recognized on accrual basis.

		Amount in Taka	
		June 30, 2021	June 30, 2020 (Restated)
3.00 Marketable Investments - at Market			
Total Investment	**3.01**	938,626,742	631,440,057
		938,626,742	631,440,057

*** Restatement:**	
Audited opening balance	1,209,891,025
Adjustment for unrealized gain/ (loss)	(368,787,687)
Adjusted opening balance	**841,103,338**
Addition/ (Adjustment) during the year	(209,663,281)
Closing balance	631,440,057

** **Reason for Restatement:** The fund had a policy to present the marketable investments at their cost. Currently the policy has been changed to present the marketable investment at their market value. Therefore the restatement was required as per IAS 8 (Accounting Policies, Changes in Accounting Estimates and Errors).

3.01 Sector wise break up of investments in securities

Sector/category	Total cost price (Tk)	Total market price (Tk)	Difference Surplus/(Deficit)
Banks	69,365,168	61,985,042	(7,380,127)
Funds	78,200,509	81,065,521	2,865,013
Engineering	145,641,438	86,143,117	(59,498,322)
Food & Allied Products	23,980,476	31,177,442	7,196,966
Fuel & Power	203,850,169	158,539,711	(45,310,458)
Textiles	62,597,746	46,811,002	(15,786,744)
Pharmaceuticals & Chemical	118,861,984	111,761,626	(7,100,358)
Services	28,645,699	8,417,176	(20,228,523)
Cement	40,602,925	27,416,700	(13,186,225)
IT	4,595,647	4,579,100	(16,547)
Tannary Industies	5,245,224	4,341,994	(903,231)
Ceramic Industry	39,258,966	29,569,378	(9,689,588)
Insurance	58,722,188	71,969,554	13,247,366
Telecommunication	39,907,567	45,092,015	5,184,448
Travel & Leisure	9,259,245	3,694,695	(5,564,550)
Finance & Leasing	144,696,358	85,887,024	(58,809,334)
Corporate Bond	6,855,886	7,537,000	681,114
Miscellaneous	70,501,708	72,638,645	2,136,937
Total	##########	938,626,742	(212,162,162)

4.00 Cash & Cash Equivalents

Prime Bank, SBC. STD A/C- 14831040005474	69,357,379	1,767,623
IFIC Bank Ltd., Principal Branch- Escrow A/C- 1001-296081-041	10,415,203	32,225,711
IFIC Bank Ltd Federation Branch (D/A -09-10) 1008000269-041	548,916	527,654
IFIC Bank Ltd Federation Branch (D/A -10-11) 1008000363-041	467,695	441,390
Shahjalal Islami, Motijheel Br. MSND (D/A -11-12) 4015 13100001157	300,812	297,557
IFIC Bank Ltd., Principal Branch (D/A -13-14) 1001-000597-041	668,080	638,654
IFIC Bank Ltd., Principal Branch (D/A -14-15) 1001-769939-041	483,536	472,987
IFIC Bank Ltd., Principal Branch (D/A -15-16) 1001-011746-041	692,145	678,443
IFIC Bank Ltd., Principal Branch (D/A -16-17) 0170146411041	163,328	172,878
IFIC Bank Ltd., Principal Branch (D/A -17-18) 0100100164041	1,181,537	1,152,150
IFIC Bank Ltd., Principal Branch (D/A -18-19) 0100100223041	260,271	336,014
Dhaka Bank Ltd., Kakrail Branch (D/A 19-20) 1061500000366	1,732,174	-
Sub total	86,271,076	38,711,061

	Notes	Amount in Taka June 30, 2021	June 30, 2020 (Restated)
FDR Accounts:			
Janata Bank Ltd., Zero Point Branch		20,000,000	-
Janata Bank Ltd., Zero Point Branch		30,000,000	-
Sub Total		**50,000,000**	**-**
Foreign currency accounts: (4.01)			
IFIC Bank Ltd, Principal (USD) 1001-296104-051	4.01	1,854,949	1,856,043
IFIC Bank Ltd, Principal (GBP) 1001-296105-051	4.01	99,381	88,378
IFIC Bank Ltd, Principal (EUR) 1001-296106-051	4.01	79,516	75,181
Sub total		**2,033,846**	**2,019,602**
Total Cash and Bank Balances		**138,304,922**	**40,730,663**

4.01 The above foreign currency accounts were opened/maintained for collection/refund of share application money (unit capital) received from non-resident Bangladeshis, and as per bank statements their closing balances were USD 1,854,949, GBP 99,381 and EUR 79,516 respectively at 30 June 2020, awaiting for clearance. The conversion rate of BDT with foreign currencites are as follows 1 USD= BDT 84.8500, 1 GBP = BDT 117.3208 and 1 EUR = BDT 100.8696

5.00 Other current assets

Dividend receivable	2,042,154	3,941,077
Interest receivable on FDR & Bonds	909,148	-
Security deposit	500,000	500,000
	3,451,302	4,441,077

Annexure-B may kindly be seen for details of Dividend receivable.

6.00 Unit capital

10,00,00,000 number of units of Tk 10 each.	1,000,000,000	1,000,000,000

7.00 Dividend equalization reserve

Balance as at July 01, 2020	20,062,109	23,308,918
Less: Dividend paid for FY 2019-2020	19,396,214	3,246,809
Addition during the year	-	-
Closing Balance as at June 30, 2021	**665,895**	**20,062,109**

8.00 Retained earnings

Balance as at July 01, 2020	62,099,331	88,248,736
Less: Dividend paid for FY 2019-2020	30,603,786	56,753,191
Less: Dividend equalization reserve	-	-
Add/(less): Prior year error adjustment	-	-
	31,495,545	**31,495,545**
Add: Net income for the period	47,438,398	30,603,786
Closing Balance as at June 30, 2021	**78,933,943**	**62,099,331**

		Amount in Taka	
		June 30, 2021	June 30, 2020 (Restated)

9.00 Unrealized gain/ (losses) on investments

Opening balance		(573,425,598)	(368,787,687)
Adjustment of Last year gain/lossess		-	-
		(573,425,598)	(368,787,687)
Add/(Less): for the period		361,263,436	(204,637,911)
Closing Balance as at June 30, 2021		(212,162,162)	(573,425,598)

10.00 Provision for unrealized losses on Marketable Investments

Provision for Investment in Securities (Others)	10.01	145,498,523	102,498,523
Provision for Investment in Mutual Funds	10.02	2,559,319	2,559,319
Closing Balance as at June 30, 2021		148,057,842	105,057,842

10.01 Provision for Investment in Securities (Others)

Balance as at July 01, 2020	102,498,523	102,498,523
Addition during the year	43,000,000	-
Closing Balance as at June 30, 2021	145,498,523	102,498,523

10.02 Provision for Investment in Mutual Funds

Balance as at July 01, 2020	2,559,319	2,559,319
Addition during the year	-	-
Closing Balance as at June 30, 2021	2,559,319	2,559,319

11.00 Current liabilities

Management fee payable to ICB AMCL	12,167,479	10,823,768
Custodian fee payable to ICB	-	693,438
Audit fee	23,000	23,000
Annual fee payable to BSEC	41,927	5,089
Share application money refundable	12,105,846	12,091,602
Dividend payable (11.01)	40,435,815	38,863,337
Suspense	100,857	100,857
Others	12,524	217,022
Total current liabilities	64,887,448	62,818,113

11.01 Dividend payable

Dividend payable 2009-10	17,111,225	17,111,725
Dividend payable 2010-11	9,884,779	9,885,304
Dividend payable 2011-12	2,388,464	2,388,464
Dividend payable 2013-14	3,356,565	3,356,565
Dividend payable 2014-15	1,479,743	1,487,093
Dividend payable 2015-16	1,446,194	1,459,291
Dividend payable 2016-17	1,056,280	1,070,280
Dividend payable 2017-18	1,037,989	1,055,525
Dividend payable 2018-19	964,234	1,049,090
Dividend payable 2019-20	1,710,342	-
	40,435,815	38,863,337

		Amount in Taka	
		June 30, 2021	June 30, 2020 (Restated)
12.00	**Net Asset Value (NAV) Per Unit (At Cost Price)**		
	Total Assets (Investment considered at cost price)	1,292,545,128	1,250,037,395
	Less: Liabilities	64,887,448	62,818,113
	Net Asset Value	**1,227,657,680**	**1,187,219,282**
	Number of Units	100,000,000	100,000,000
	NAV per Unit at Cost	**12.28**	**11.87**
13.00	**Net Asset Value (NAV) Per Unit (At Market Price)**		
	Total Assets	1,080,382,966	676,611,797
	Less: Liabilities	64,887,448	62,818,113
	Net Asset Value	**1,015,495,518**	**613,793,684**
	Number of Units	100,000,000	100,000,000
	NAV per Unit at Market Value	**10.15**	**6.14**
14.00	**Interest on bank deposits and bonds**		
	Interest on short term deposits	1,934,933	3,254,401
	Interest on FDR	589,444	-
	Interest on Listed Bonds	1,302,612	-
		3,826,989	3,254,401
15.00	**Other operating expenses**		
	Printing and stationary	32,045	34,911
	Bank charges and excise duty	123,106	78,210
	Advertisement Expense	312,375	233,161
	CDBL annual fee & Connection charge	106,000	106,000
	Dividend distribution expenses	2,190	40,488
	CDBL Charges	71,776	34,440
	IPO application expenses	27,000	3,000
	Others	28,654	29,517
		703,146	559,727
16.00	**Calculation of Unrealized gain/ (losses) on investments**		
	Unrealized Gain/(losses) as on June 30, 2020	(573,425,598)	(368,787,687)
	Unrealized Gain/(losses) as on June 30, 2021	(212,162,162)	(573,425,598)
	Increase/(decrease)	361,263,436	(204,637,911)
17.00	**EPU**		
	Net profit after Provision	47,438,398	30,603,786
	Number of Units	100,000,000	100,000,000
	Earnings Per Unit	0.47	0.31

	Amount in Taka	
	June 30, 2021	June 30, 2020 (Restated)

18.00 NOCFPU

	June 30, 2021	June 30, 2020 (Restated)
Net cash inflow/(outflow) from operating activities	19,835,608	12,816,005
Number of Units	100,000,000	100,000,000
NOCFPU Per Unit	**0.20**	**0.13**

19.00 Reconciliation between net profit to operating cash flow

	June 30, 2021	June 30, 2020 (Restated)
Net Profit before provision	90,438,398	35,603,786
Less: Profit on sale of Investment	(72,089,422)	(21,917,943)
Operating cash flow before changes in working capital	**18,348,976**	**13,685,843**
Changes in Working capital:		
Decrease/(Increase) of Other Current Assets	989,775	416,362
(Decrease)/Increase of Current liabilities	496,857	(1,286,200)
	1,486,632	**(869,838)**
Net operating cash flows	**19,835,608**	**12,816,005**

20.00 Related party Disclosures:

Name of the Party	Relationship	Nature of Transaction	Balance as on 30.06.2020	Addition this year	Payment this year	Balance as on 30.06.2021
ICB Asset Management Company Ltd.	Asset Manager	Management Fee	10,823,768	12,167,479	10,823,768	12,167,479
Investment Corporation of Bangladesh	Trustee	Trustee Fee	-	1,000,000	1,000,000	-
Investment Corporation of Bangladesh	Custodian	Custodian Fee	693,438	794,846	1,488,284	-

Prime Bank 1st ICB AMCL Mutual Fund
Statement of Dividend from investment in securities for FY 2020-2021

ANNEXURE-A

Sl. No	Name of the Company	No of Share	Dividend Per Share	Dividend Amount
1	AAMRA TECHNOLOGIES LTD.	142900	1.00	142,900
2	ACI FORMULATION LIMITED	10000	2.00	20,000
3	ACI LIMITED	13092	8.00	104,736
4	AFTAB AUTOMOBILES LTD.	94080	1.00	94,080
5	AGRICULTURAL MARKETING CO.LTD	4300	3.20	13,760
6	AIBL 1st ISLAMIC MUTUAL FUND	1423083	1.23	1,743,277
7	APEX FOOTWEAR LIMITED	6000	2.50	15,000
8	APEX TANNERY LTD.	27528	1.20	33,034
9	ASIA PACIFIC GENERAL INSURANCE	1203618	1.00	1,203,618
10	ATLAS(BANGLADESHD) LTD.	61080	0.50	30,540
11	B A T B C	11000	30.00	330,000
12	B A T B C	16000	30.00	480,000
13	B.S.C.	100000	1.00	100,000
14	BANGLADESH BUILDING SYSTEM LTD	200000	0.50	100,000
15	BANGLADESH FIN. & INV. CO. LTD.	161150	1.00	161,150
16	BANGLADESH FIN. & INV. CO. LTD.	161150	0.60	96,690
17	BANGLADESH NATIONAL INSURANCE CO. LTD.	63500	1.20	76,200
18	BANGLADESH STEEL RE-ROLLING MILLS LIMITE	58300	1.50	87,450
19	BANGLADESH STEEL RE-ROLLING MILLS LIMITE	58300	1.00	58,300
20	BENGAL WINDSOR THERMOPLASTICS	440000	0.25	110,000
21	BEXIMCO LIMITED(SHARE)	1020915	0.50	510,458
22	BEXIMCO PHARMACEUTICALS LTD.	63911	1.50	95,867
23	BSRM STEELS LIMITED	214302	1.50	321,453
24	BSRM STEELS LIMITED	214302	1.00	214,302
25	CENTRAL INSURANCE CO.LTD.	21800	0.70	15,260
26	CITY GENERAL INSURANCE CO. LTD.	240014	0.50	120,007
27	CONTINENTAL INSURANCE LTD.	816808	0.50	408,404
28	DELTA SPINNERS LTD.	469000	0.10	46,900
29	DELTA SPINNERS LTD.	469000	0.10	46,900
30	DELTA SPINNERS LTD.	469000	0.10	46,900
31	DHAKA BANK LTD.	155400	0.50	77,700
32	DHAKA BANK LTD.	163170	0.60	97,902
33	DHAKA ELECTRIC SUPPLY CO. LTD.	130443	1.00	130,443
34	Dominage Steel Building Systems Limited	37500	0.20	7,500
35	DOREEN POWER GENERATIONS AND SYSTEMS LTD	20933	1.00	20,933
36	EASTLAND INSURANCE CO.LTD.	1000	0.50	500
37	ENVOY TEXTILES LTD.	109814	0.50	54,907
38	ENVOY TEXTILES LTD.	109814	0.50	54,907
39	EXIM BANK OF BANGLADESH LTD.	700000	0.75	525,000
40	FAREAST ISLAMI LIFE INSURANCE	168591	1.00	168,591
41	FU-WANG CERAMICS INDS.LTD.	1000000	0.14	140,000
42	GBB POWER LIMITED	100000	0.50	50,000
43	GOLDEN HARVEST AGRO IND. LTD.	269227	0.20	53,845
44	GOLDEN SON LTD.	112745	0.25	28,186
45	GRAMEEN ONE : SCHEME TWO	50000	0.70	35,000
46	GRAMEEN PHONE LTD.	41000	13.00	533,000
47	GRAMEEN PHONE LTD	51000	14.50	739,500
48	GREEN DELTA INSURANCE	153303	2.45	375,592
49	HEIDELBERG CEMENT BD. LTD.	15000	2.00	30,000
50	I.D.L.C FINANCE LIMITED	386933	1.50	580,400
51	ISLAMIC FINANCE AND INVESTMENT	854810	1.00	854,810
52	ISLAMIC FINANCE AND INVESTMENT	854810	1.00	854,810
53	JAMUNA OIL COMPANY LTD.	93000	12.00	1,116,000

Sl. No	Name of the Company	No of Share	Dividend Per Share	Dividend Amount
54	KEYA COSMETICS LIMITED	1100673	0.10	110,067
55	LAFARGE HOLCIM BANGLADESH LIMITED	94000	1.00	94,000
56	LANKABANGLA FINANCE LTD.	468700	0.70	328,090
57	LANKABANGLA FINANCE LTD.	230000	1.20	276,000
58	LINDE BANGLADESH LIMITED	22913	40.00	916,520
59	M.I. CEMENT FACTORY LIMITED	117218	1.00	117,218
60	MEGHNA CEMENT MILLS LTD.	43428	0.50	21,714
61	MEGHNA LIFE INSURANCE CO. LTD	89868	2.00	179,736
62	MEGHNA PETROLEUM LTD.	60800	15.00	912,000
63	MERCANTILE BANK LIMITED	127995	1.00	127,995
64	N C C BANK LTD.	1890000	1.50	2,835,000
65	NATIONAL LIFE INSURANCE 1ST MF	460000	0.50	230,000
66	NATIONAL BANK LTD.	396000	0.50	198,000
67	NAVANA CNG LIMITED	10700	1.00	10,700
68	NCCBL MUTUAL FUND-1	1783358	0.73	1,292,935
69	NORTHERN GENERAL INSU. CO.LTD.	153999	1.00	153,999
70	ONE BANK LIMITED	213400	0.50	106,700
71	ONE BANK LIMITED	224070	0.60	134,442
72	ORION PHARMA LIMITED	199200	1.00	199,200
73	PEOPLES INSURANCE CO. LTD.	12970	0.80	10,376
74	PHOENIX FINANCE & INV. LTD.	519800	0.60	311,880
75	PHOENIX INSURANCE CO.LTD.	287484	1.20	344,981
76	POWER GRID CO. OF BANGLADESH LTD.	697134	2.00	1,394,268
77	PREMIER CEMENT MILLS LIMITED	77277	1.00	77,277
78	PRIME FINANCE & INVESTMENT LTD.	84672	0.20	16,934
79	PRIME ISLAMI LIFE INSURANCE LTD.	38644	1.00	38,644
80	QUASEM INDUSTRIES LIMITED	86000	0.50	43,000
81	RAK CERAMICS(BANGLADESH) LTD.	319495	1.00	319,495
82	RANGPUR DAIRY & FOOD PROD LTD.	100212	0.20	20,042
83	RELIANCE INSURANCE CO. LTD	25000	2.50	62,500
84	RENATA (BD) LTD.	13480	13.00	175,240
85	ROBI AXIATA LIMITED	180000	0.30	54,000
86	RUNNER AUTO MOBILES	132719	1.00	132,719
87	RUPALI INSURANCE COMPANY LTD	187255	1.00	187,255
88	S. ALAM COLD ROLLED STEELS LTD	235200	1.00	235,200
89	SAIF POWERTEC LIMITED	282896	0.50	141,448
90	SEA PEARL BEACH RESORT & SPA LIMITED	5515	0.10	552
91	SHAHJIBAZAR POWER CO. LTD.	39878	2.80	111,658
92	SHINEPUKUR CERAMICS LTD.	124848	0.20	24,970
93	SIMTEX INDUSTRIES LIMITED	40000	0.50	20,000
94	SINGER BANGLADESH LTD.	110429	3.00	331,287
95	SOUTHEAST BANK LIMITED	412100	0.75	309,075
96	SOUTHEAST BANK LIMITED	400000	1.00	400,000
97	SQUARE PHARMACEUTICALS LTD.	153152	4.70	719,814
98	SQUARE TEXTILE MILLS LTD.	60000	1.00	60,000
99	SUMMIT ALLIANCE PORT LIMITED	303388	0.80	242,710
100	SUMMIT POWER LTD.	1128317	2.00	2,256,634
101	THE ACME LABORATORIES LTD.	49000	2.50	122,500
102	TITAS GAS TRANSMISSION & D.C.L	218960	2.60	569,296
103	UNIQUE HOTEL & RESORTS LIMITED	78890	1.00	78,890
104	UTTARA BANK LTD.	200000	1.25	250,000
105	UTTARA FINANCE & INVEST. LTD	374561	1.50	561,842
106	FRACTIONAL DIVIDEND			440
	Total			31,225,954

Prime Bank 1st ICB AMCL Mutual Fund
Statement of Dividend Receivable as at June 30, 2021

ANNEXURE-B

Sl. No	Name of the Company	No of Share	Dividend Per Share	Dividend Amount
1	ISLAMIC FINANCE AND INVESTMENT	854810	1.00	854,810.00
2	ONE BANK LIMITED	224070	0.60	134,442.00
3	HEIDELBERG CEMENT BD. LTD.	15000	2.00	30,000.00
4	DHAKA BANK LTD.	163170	0.60	97,902.00
5	EXIM BANK OF BANGLADESH LTD.	700000	0.75	525,000.00
6	SOUTHEAST BANK LIMITED	400000	1.00	400,000.00
Total				2,042,154.00

Prime Bank 1st ICB AMCL Mutual Fund

Portfolio Statement of Marketable Securities as at June 30, 2021

Annexure-C

Sl. No.	Company name	No. of shares	Cost price		Market value			Total Market price	Appreciation/ Erosion	% of Appreciation	Total Invest %
			Rate	Total	DSE	CSE	Average				
	BANKS										
1	AB BANK LTD.	344,242	40.13	13,812,929	14.80	14.80	14.80	5,094,782	(8,718,147)	(63.12)	1.20
2	DHAKA BANK LTD.	172,960	13.54	2,341,952	14.10	14.00	14.05	2,430,088	88,136	3.76	0.20
3	EXIM BANK OF BANGLADESH LTD.	717,500	12.76	9,156,843	11.60	11.40	11.50	8,251,250	(905,593)	(9.89)	0.80
4	FIRST SECURITY ISLAMI BANK LTD.	500,000	10.25	5,123,026	10.80	10.80	10.80	5,400,000	276,974	5.41	0.45
5	MERCANTILE BANK LIMITED	134,394	12.59	1,692,306	14.60	14.80	14.70	1,975,592	283,286	16.74	0.15
6	N C C BANK LTD.	1,700,000	14.15	24,060,156	14.60	14.50	14.55	24,735,000	674,844	2.80	2.09
7	ONE BANK LIMITED	236,393	11.32	2,677,059	12.80	12.80	12.80	3,025,830	348,772	13.03	0.23
8	SOUTHEAST BANK LIMITED	400,000	14.37	5,749,280	14.40	14.30	14.35	5,740,000	(9,280)	(0.16)	0.50
9	UTTARA BANK LTD.	225,000	21.12	4,751,618	23.70	23.70	23.70	5,332,500	580,882	12.22	0.41
	Sector Total:	**4,430,489**		**69,365,168**				**61,985,042**	**(7,380,127)**	**(10.64)**	**6.03**
	CEMENT										
10	HEIDELBERG CEMENT BD. LTD.	15,000	473.40	7,100,936	318.30	310.00	314.15	4,712,250	(2,388,686)	(33.64)	0.62
11	LAFARGE HOLCIM BANGLADESH LIMITED	94,000	71.92	6,760,352	59.30	59.20	59.25	5,569,500	(1,190,852)	(17.62)	0.59
12	M.I. CEMENT FACTORY LIMITED	117,218	80.87	9,478,987	71.70	69.50	70.60	8,275,591	(1,203,396)	(12.70)	0.82
13	MEGHNA CEMENT MILLS LTD.	45,599	228.24	10,407,714	73.20	71.00	72.10	3,287,688	(7,120,027)	(68.41)	0.90
14	PREMIER CEMENT MILLS LIMITED	77,277	88.71	6,854,936	74.20	70.00	72.10	5,571,672	(1,283,264)	(18.72)	0.60
	Sector Total:	**349,094**		**40,602,925**				**27,416,700**	**(13,186,225)**	**(32.48)**	**3.53**
	CERAMIC INDUSTRY										
15	FU-WANG CERAMICS INDS.LTD.	1,000,000	15.12	15,117,289	15.20	15.10	15.15	15,150,000	32,711	0.22	1.31
16	RAK CERAMICS(BANGLADESH) LTD.	319,495	57.91	18,501,196	35.20	34.90	35.05	11,198,300	(7,302,896)	(39.47)	1.61
17	SHINEPUKUR CERAMICS LTD.	124,848	45.18	5,640,482	25.80	25.80	25.80	3,221,078	(2,419,403)	(42.89)	0.49
	Sector Total:	**1,444,343**		**39,258,966**				**29,569,378**	**(9,689,588)**	**(24.68)**	**3.41**
	CORPORATE BOND										
18	IBBL MUDARABA PERPETUAL BOND	7,537	909.63	6,855,886	1,014.50	985.50	10,000.00	7,537,000	681,114	9.93	0.60
	Sector Total:	**7,537**		**6,855,886**				**7,537,000**	**681,114**	**9.93**	**0.60**
	ENGINEERING										
19	AFTAB AUTOMOBILES LTD.	94,080	169.96	15,989,785	27.90	28.00	27.95	2,629,536	(13,360,249)	(83.55)	1.39
20	APPOLLO ISPAT COMPLEX LIMITED	294,580	16.35	4,816,215	8.40	8.40	8.40	2,474,472	(2,341,743)	(48.62)	0.42
21	ATLAS(BANGLADESHD) LTD.	61,080	204.59	12,496,637	125.10	-	125.10	7,641,108	(4,855,529)	(38.85)	1.09
22	BANGLADESH BUILDING SYSTEM LTD	210,000	21.26	4,464,322	17.70	17.60	17.65	3,706,500	(757,822)	(16.98)	0.39
23	BANGLADESH STEEL RE-ROLLING MILLS LI	58,300	101.76	5,932,871	86.60	86.00	86.30	5,031,290	(901,581)	(15.20)	0.52
24	BENGAL WINDSOR THERMOPLASTICS	440,000	49.70	21,869,642	24.80	24.80	24.80	10,912,000	(10,957,642)	(50.10)	1.90
25	BSRM STEELS LIMITED	214,302	140.36	30,078,733	56.00	56.30	56.15	12,033,057	(18,045,675)	(59.99)	2.61
26	GOLDEN SON LTD.	112,745	42.15	4,752,113	16.50	16.30	16.40	1,849,018	(2,903,095)	(61.09)	0.41
27	NAVANA CNG LIMITED	10,700	49.76	532,388	35.50	34.90	35.20	376,640	(155,748)	(29.25)	0.05
28	RUNNER AUTO MOBILES	160,691	54.77	8,800,901	65.90	65.50	65.70	10,557,399	1,756,498	19.96	0.76
29	S. ALAM COLD ROLLED STEELS LTD	235,200	63.69	14,980,364	33.20	33.10	33.15	7,796,880	(7,183,484)	(47.95)	1.30
30	SINGER BANGLADESH LTD.	117,190	178.58	20,927,468	179.70	181.00	180.35	21,135,217	207,749	0.99	1.82
	Sector Total:	**2,008,868**		**145,641,438**				**86,143,117**	**(59,498,322)**	**(40.85)**	**12.66**
	FINANCE AND LEASING										

Sl. No.	Company name	No. of shares	Cost price		Market value			Total Market price	Appreciation/ Erosion	% of Appreciation	Total Invest %
			Rate	Total	DSE	CSE	Average				
31	BANGLADESH INDS. FINANCE CO.	184,612	38.86	7,173,154	5.00	5.20	5.10	941,521	(6,231,633)	(86.87)	0.62
32	FIRST FINANCE LIMITED.	41,478	11.38	471,817	6.80	7.20	7.00	290,346	(181,471)	(38.46)	0.04
33	GSP FINANCE COMPANY (BD) LTD.	18,795	19.19	360,721	21.50	21.50	21.50	404,093	43,372	12.02	0.03
34	I.D.L.C FINANCE LIMITED	606,279	64.90	39,344,693	59.90	59.40	59.65	36,164,542	(3,180,150)	(8.08)	3.42
35	INTL. LEASING & FIN. SERVICES	345,156	59.38	20,493,906	6.30	6.40	6.35	2,191,741	(18,302,165)	(89.31)	1.78
36	ISLAMIC FINANCE AND INVESTMENT	854,810	29.81	25,484,766	22.90	23.00	22.95	19,617,890	(5,866,877)	(23.02)	2.21
37	LANKABANGLA FINANCE LTD.	255,000	38.85	9,907,986	35.60	35.60	35.60	9,078,000	(829,986)	(8.38)	0.86
38	PHOENIX FINANCE & INV. LTD.	56,102	28.85	1,618,404	32.90	31.30	32.10	1,800,874	182,470	11.27	0.14
39	PRIME FINANCE & INVESTMENT LTD.	84,672	117.54	9,952,770	12.70	12.40	12.55	1,062,634	(8,890,136)	(89.32)	0.86
40	UTTARA FINANCE & INVEST. LTD	393,289	76.00	29,888,142	36.10	36.80	36.45	14,335,384	(15,552,758)	(52.04)	2.60
	Sector Total:	**2,840,193**		**144,696,358**				**85,887,024**	**(58,809,334)**	**(40.64)**	**12.56**
	FOOD AND ALLIED PRODUCTS										
41	AGRICULTURAL MARKETING CO.LTD	4,300	178.80	768,853	192.00	189.90	190.95	821,085	52,232	6.79	0.07
42	BATBC	48,000	337.04	16,177,944	539.10	537.60	538.35	25,840,800	9,662,856	59.73	1.41
43	GOLDEN HARVEST AGRO IND. LTD.	269,227	26.10	7,025,970	16.60	16.50	16.55	4,455,707	(2,570,263)	(36.58)	0.61
44	ZEAL BANGLA SUGAR MILL	500	15.42	7,709	119.70	-	119.70	59,850	52,141	676.34	-
	Sector Total:	**322,027**		**23,980,476**				**31,177,442**	**7,196,966**	**30.01**	**2.09**
	FUEL AND POWER										
45	CVO PETROCHEMICAL REFINERY LIMITED	31,853	184.74	5,884,628	88.20	88.20	88.20	2,809,435	(3,075,194)	(52.26)	0.51
46	DHAKA ELECTRIC SUPPLY CO. LTD.	130,443	76.41	9,967,306	33.50	33.80	33.65	4,389,407	(5,577,899)	(55.96)	0.87
47	DOREEN POWER GENERATIONS AND SYST	90,000	65.50	5,895,309	64.90	64.00	64.45	5,800,500	(94,809)	(1.61)	0.51
48	JAMUNA OIL COMPANY LTD.	93,000	188.88	17,566,141	162.40	163.40	162.90	15,149,700	(2,416,441)	(13.76)	1.53
49	LINDE BANGLADESH LIMITED	22,913	1,238.94	28,387,907	1,324.70	1,269.70	1,297.20	29,722,744	1,334,837	4.70	2.47
50	MEGHNA PETROLEUM LTD.	70,800	195.23	13,822,241	182.60	185.10	183.85	13,016,580	(805,661)	(5.83)	1.20
51	POWER GRID CO. OF BANGLADESH LTD.	697,134	69.24	48,271,482	44.70	44.90	44.80	31,231,603	(17,039,878)	(35.30)	4.19
52	SHAHJIBAZAR POWER CO. LTD.	40,675	101.01	4,108,721	73.40	72.10	72.75	2,959,106	(1,149,614)	(27.98)	0.36
53	SUMMIT POWER LTD.	1,035,006	51.05	52,840,102	44.10	44.10	44.10	45,643,765	(7,196,337)	(13.62)	4.59
54	TITAS GAS TRANSMISSION & D.C.L	218,960	78.13	17,106,334	35.80	35.60	35.70	7,816,872	(9,289,462)	(54.30)	1.49
	Sector Total:	**2,430,784**		**203,850,169**				**158,539,711**	**(45,310,458)**	**(22.23)**	**17.72**
	FUNDS										
55	AB BANK FIRST MUTUAL FUND	200,000	5.64	1,128,726	6.70	6.80	6.75	1,350,000	221,274	19.60	0.10
56	AIBL 1st ISLAMIC MUTUAL FUND	1,423,083	9.23	13,142,022	9.10	9.20	9.15	13,021,209	(120,813)	(0.92)	1.14
57	EBL NRB MUTUAL FUND	964,306	6.36	6,133,534	7.00	7.00	7.00	6,750,142	616,608	10.05	0.53
58	FIRST JANATA BANK MUTUAL FUND	200,000	5.51	1,102,013	7.00	6.90	6.95	1,390,000	287,987	26.13	0.10
59	GRAMEEN ONE : SCHEME TWO	1,201,884	16.13	19,386,138	17.50	17.50	17.50	21,032,970	1,646,833	8.49	1.68
60	GREEN DELTA MUTUAL FUND	300,000	7.59	2,276,087	8.00	7.80	7.90	2,370,000	93,913	4.13	0.20
61	NATIONAL LIFE INSURANCE 1ST MF	660,000	13.91	9,183,267	15.10	14.80	14.95	9,867,000	683,733	7.45	0.80
62	NCCBL MUTUAL FUND-1	2,066,775	8.76	18,112,533	8.10	7.90	8.00	16,534,200	(1,578,333)	(8.71)	1.57
63	POPULAR LIFE FIRST MUTUAL FUND	1,400,000	5.53	7,736,189	6.30	6.20	6.25	8,750,000	1,013,811	13.10	0.67
	Sector Total:	**8,416,048**		**78,200,509**				**81,065,521**	**2,865,013**	**3.66**	**6.79**
	INSURANCE										
64	DELTA LIFE INSURANCE CO.LTD.	150,000	74.01	11,102,081	154.30	155.10	154.70	23,205,000	12,102,919	109.01	0.96
65	FAREAST ISLAMI LIFE INSURANCE	168,591	107.76	18,167,735	63.20	67.70	65.45	11,034,281	(7,133,455)	(39.26)	1.58
66	GREEN DELTA INSURANCE	120,000	60.76	7,291,723	126.00	122.80	124.40	14,928,000	7,636,277	104.73	0.63
67	MEGHNA LIFE INSURANCE CO. LTD	150,000	67.91	10,186,457	88.50	90.00	89.25	13,387,500	3,201,043	31.42	0.89

Sl. No.	Company name	No. of shares	Cost price		Market value			Total Market price	Appreciation/ Erosion	% of Appreciation	Total Invest %
			Rate	Total	DSE	CSE	Average				
68	PHOENIX INSURANCE CO.LTD.	28,000	27.95	782,696	59.20	59.20	59.20	1,657,600	874,904	111.78	0.07
69	PRIME ISLAMI LIFE INSURANCE LTD.	38,644	181.51	7,014,142	69.30	72.00	70.65	2,730,199	(4,283,943)	(61.08)	0.61
70	RELIANCE INSURANCE CO. LTD	25,000	45.89	1,147,356	110.80	110.40	110.60	2,765,000	1,617,644	140.99	0.10
71	SUNLIFE INSURANCE CO. LTD.	61,878	45.74	2,829,997	33.10	32.90	33.00	2,041,974	(788,023)	(27.85)	0.25
72	Sonali Life Insurance Company Limited	20,000	10.00	200,000	11.00	11.00	11.00	220,000	20,000	10.00	0.02
	Sector Total:	**762,113**		**58,722,188**				**71,969,554**	**13,247,366**	**22.56**	**5.11**
	IT										
73	AAMRA TECHNOLOGIES LTD.	157,900	29.10	4,595,647	26.20	31.80	29.00	4,579,100	16,547	(0.36)	0.40
	Sector Total:	**157,900**		**4,595,647**				**4,579,100**	**16,547**	**(0.36)**	**0.40**
	MISCELLANEOUS										
74	BEXIMCO LIMITED(SHARE)	717,100	86.10	61,739,191	89.50	89.50	89.50	64,180,450	2,441,259	3.95	5.36
75	BSC	188,799	46.41	8,762,517	45.10	44.50	44.80	8,458,195	(304,322)	(3.47)	0.76
	Sector Total:	**905,899**		**70,501,708**				**72,638,645**	**2,136,937**	**3.03**	**6.12**
	PHARMACEUTICALS AND CHEMICALS										
76	ACI FORMULATION LIMITED	20,000	148.43	2,968,665	148.20	147.80	148.00	2,960,000	(8,665)	(0.29)	0.26
77	ACI LIMITED	14,401	318.06	4,580,343	263.70	261.70	262.70	3,783,143	(797,200)	(17.40)	0.40
78	ACTIVE FINE CHEMICALS LIMITED	279,957	28.25	7,908,606	18.30	18.30	18.30	5,123,213	(2,785,393)	(35.22)	0.69
79	AFC AGRO BIOTECH LTD.	313,720	36.98	11,600,717	20.00	19.80	19.90	6,243,028	(5,357,689)	(46.18)	1.01
80	BEXIMCO PHARMACEUTICALS LTD.	55,000	76.70	4,218,481	177.30	176.60	176.95	9,732,250	5,513,769	130.71	0.37
81	BEXIMCO SYNTHETICS(SHARE)	82,752	16.78	1,388,545	8.40	8.00	8.20	678,566	(709,979)	(51.13)	0.12
82	KEYA COSMETICS LIMITED	1,100,673	12.21	13,438,188	8.60	8.50	8.55	9,410,754	(4,027,434)	(29.97)	1.17
83	ORION PHARMA LIMITED	199,200	68.03	13,552,558	53.90	54.20	54.05	10,766,760	(2,785,798)	(20.56)	1.18
84	RENATA (BD) LTD.	14,828	872.22	12,933,339	1,319.70	-	1,319.70	19,568,512	6,635,173	51.30	1.12
85	SQUARE PHARMACEUTICALS LTD.	185,000	220.03	40,706,400	215.50	215.60	215.55	39,876,750	(829,650)	(2.04)	3.54
86	THE ACME LABORATORIES LTD.	49,000	113.59	5,566,143	73.70	74.00	73.85	3,618,650	(1,947,493)	(34.99)	0.48
	Sector Total:	**2,314,531**		**118,861,984**				**111,761,626**	**(7,100,358)**	**(5.97)**	**10.34**
	SERVICES										
87	SUMMIT ALLIANCE PORT LIMITED	309,455	92.57	28,645,699	27.10	27.30	27.20	8,417,176	(20,228,523)	(70.62)	2.49
	Sector Total:	**309,455**		**28,645,699**				**8,417,176**	**(20,228,523)**	**(70.62)**	**2.49**
	TANNARY INDUSTRIES										
88	APEX FOOTWEAR LIMITED	6,000	292.34	1,754,069	235.30	214.60	224.95	1,349,700	(404,369)	(23.05)	0.15
89	APEX TANNERY LTD.	27,528	126.82	3,491,155	108.90	108.50	108.70	2,992,294	(498,861)	(14.29)	0.30
	Sector Total:	**33,528**		**5,245,224**				**4,341,994**	**(903,231)**	**(17.22)**	**0.45**
	TELECOMMUNICATION										
90	BANGLADESH SUBMARINE CABLE CO.	134,916	168.47	22,729,334	171.90	169.40	170.65	23,023,415	294,082	1.29	1.98
91	GRAMEEN PHONE LTD.	51,000	318.20	16,228,233	349.40	352.30	350.85	17,893,350	1,665,117	10.26	1.41
92	ROBI AXIATA LIMITED	95,000	10.00	950,000	44.00	43.90	43.95	4,175,250	3,225,250	339.50	0.08
	Sector Total:	**280,916**		**39,907,567**				**45,092,015**	**5,184,448**	**12.99**	**3.47**
	TEXTILES										
93	APEX WEAVING & FINISHING MILLS	5,000	13.53	67,669	15.67	15.67	15.67	78,350	10,681	15.78	0.01
94	ENVOY TEXTILES LTD.	109,814	36.54	4,012,909	29.40	28.70	29.05	3,190,097	(822,812)	(20.50)	0.35
95	EVINCE TEXTILES LTD.	254,100	16.78	4,264,430	10.30	10.10	10.20	2,591,820	(1,672,610)	(39.22)	0.37
96	FAMILYTEX (BD) LTD.	385,875	8.83	3,407,498	3.60	3.60	3.60	1,389,150	(2,018,348)	(59.23)	0.30
97	GENERATION NEXT FASHIONS LTD.	1,203,000	8.93	10,739,736	5.60	5.50	5.55	6,676,650	(4,063,086)	(37.83)	0.93
98	MALEK SPINNING MILLS LTD.	500,000	24.98	12,489,196	31.20	31.30	31.25	15,625,000	3,135,804	25.11	1.09

Sl. No.	Company name	No. of shares	Cost price		Market value			Total Market price	Appreciation/ Erosion	% of Appreciation	Total Invest %
			Rate	Total	DSE	CSE	Average				
99	PACIFIC DENIMS LIMITED	500,000	13.31	6,653,428	13.20	13.20	13.20	6,600,000	(53,428)	(0.80)	0.58
100	R. N. SPINNING MILLS LIMITED	518,276	21.05	10,909,569	5.20	5.20	5.20	2,695,035	(8,214,534)	(75.30)	0.95
101	SIMTEX INDUSTRIES LIMITED	40,000	18.16	726,310	18.20	18.20	18.20	728,000	1,690	0.23	0.06
102	SQUARE TEXTILE MILLS LTD.	138,800	43.59	6,049,876	47.50	46.00	46.75	6,488,900	439,024	7.26	0.53
103	TALLU SPINNING MILLS LTD.	110,000	29.79	3,277,126	7.00	6.60	6.80	748,000	(2,529,126)	(77.18)	0.28
	Sector Total:	**3,764,865**		**62,597,746**				**46,811,002**	**(15,786,744)**	**25.22**	**5.45**
	TRAVEL AND LEISURE										
104	UNIQUE HOTEL & RESORTS LIMITED	78,890	69.18	5,457,770	40.60	39.10	39.85	3,143,767	(2,314,004)	(42.40)	0.47
105	UNITED AIRWAYS (BD) LIMITED	297,799	12.77	3,801,475	1.90	1.80	1.85	550,928	(3,250,546)	(85.51)	0.33
	Sector Total:	**376,689**		**9,259,245**				**3,694,695**	**(5,564,550)**	**60.10**	**0.80**
	Listed securities	**31,155,279**		**1,150,788,904**				**938,626,742**	**(212,129,068)**		**100**

Non Listed securities

Sl. No.	Company name	No. of shares	Cost price		Market value			Total Market price	Appreciation/ Erosion	% of Appreciation	Total Invest %
			Rate	Total	DSE	CSE	Average				
0											
Total Non listed securities:		-		-				-	-		-
Total listed securities:		31,155,279		1,150,788,904				938,626,742	(212,129,068)		100
Grand total:		31,155,279		1,150,788,904				938,626,742	(212,129,068)		100

PRIME BANK FIRST ICB AMCL MUTUAL FUND

STATEMENT OF PROFIT ON SALE OF INVESTMENTS FOR FY 2020-2021

Annexure-D

SL	NAME OF THE COMPANY	NO. OF SHARE	SELLING PRICE	COST PRICE	PROFIT/LOSS
1	AAMRA TECHNOLOGIES LTD.	2,000	59,252	58,574	677
2	AB BANK FIRST MUTUAL FUND	100,000	618,450	564,820	53,630
3	AGNI SYSTEMS LIMITED	10,000	169,575	137,245	32,330
4	AGRANI INSURANCE CO. LTD.	10,000	224,936	189,471	35,466
5	ARGON DENIMS LIMITED	9,689	196,195	160,726	35,469
6	ASIA INSURANCE LIMITED	102,000	2,820,032	2,436,086	383,946
7	ASIA PACIFIC GENERAL INSURANCE	1,203,618	41,120,492	32,069,895	9,050,597
8	ASSOCIATED OXYGEN LIMITED	16,854	662,387	168,540	493,847
9	B.S.C.	10,000	510,221	488,072	22,149
10	BANGLADESH FIN. & INV. CO. LTD.	170,819	6,878,202	6,198,974	679,228
11	BANGLADESH GEN. INSURANCE CO.	946,518	31,146,960	25,325,140	5,821,820
12	BANGLADESH NATIONAL INSURANCE CO. LTD.	63,500	1,588,718	1,413,307	175,411
13	BEXIMCO LIMITED(SHARE)	303,815	27,353,154	26,157,135	1,196,019
14	BEXIMCO PHARMACEUTICALS LTD.	23,302	3,525,743	1,848,614	1,677,129
15	CENTRAL INSURANCE CO.LTD.	22,890	630,228	523,857	106,371
16	CITY GENERAL INSURANCE CO. LTD.	240,014	5,602,098	5,021,093	581,006
17	CONTINENTAL INSURANCE LTD.	857,648	24,802,501	19,364,320	5,438,181
18	COPPERTECH INDUSTRIES LTD.	5,953	122,919	56,695	66,224
19	CRYSTAL INSURANCE COMPANY LIMITED	19,277	1,038,356	192,770	845,586
20	DELTA LIFE INSURANCE CO.LTD.	152,653	15,462,543	11,425,049	4,037,494
21	DELTA SPINNERS LTD.	469,000	4,922,164	4,733,131	189,033
22	DESH GENERAL INSURANCE COMPANY LIMITED	18,837	509,206	188,370	320,836
23	DHAKA INSURANCE LIMITED	25,000	824,434	631,575	192,859
24	DOMINAGE STEEL BUILDING SYSTEMS LIMITED	40,500	1,428,919	375,000	1,053,919
25	DOREEN POWER GENERATIONS AND SYSTEMS L	16,605	1,139,513	1,087,684	51,829
26	EASTERN HOUSING LIMITED(SHARE)	2,000	94,563	89,523	5,040
27	EASTERN INSURANCE CO.LTD.	5,000	185,336	150,899	34,436
28	EASTLAND INSURANCE CO.LTD.	70,392	1,887,800	1,692,473	195,327
29	EBL NRB MUTUAL FUND	62,036	457,919	404,096	53,822
30	EGENERATION LIMITED	15,625	539,585	156,250	383,335
31	FIRST JANATA BANK MUTUAL FUND	200,000	1,216,950	1,102,000	114,950
32	FIRST SECURITY ISLAMI BANK LTD.	122,908	1,471,428	1,259,315	212,112
33	FU-WANG FOODS LIMITED	393,418	6,792,109	6,410,077	382,031
34	GBB POWER LIMITED	100,000	1,945,125	1,605,870	339,255
35	GENEX INFOSYS LIMITED	75,000	6,143,603	4,112,756	2,030,847
36	GRAMEEN ONE : SCHEME TWO	86,967	1,582,015	1,096,536	485,479
37	GREEN DELTA INSURANCE	75,629	7,930,246	4,595,545	3,334,701
38	GSP FINANCE COMPANY (BD) LTD.	179,000	3,656,636	3,435,475	221,160
39	H.R.TEXTILE MILLS LTD.	5,000	174,545	163,924	10,621
40	I.F.I.C. BANK LTD.	242,000	2,862,127	2,355,822	506,305
41	IFIC BANK 1ST MF	238,079	1,512,300	1,228,283	284,016
42	ISLAMI INSURANCE BD LTD.	10,000	244,088	214,535	29,553
43	JANATA INSURANCE CO.LTD.	223,548	5,249,573	4,328,471	921,102
44	KDS ACCESSORIES LIMITED	5,000	198,503	185,463	13,040
45	LANKABANGLA FINANCE LTD.	312,135	13,646,169	12,630,973	1,015,196
46	MALEK SPINNING MILLS LTD.	60,010	2,077,141	1,498,954	578,187
47	MEGHNA LIFE INSURANCE CO. LTD	47,353	3,442,083	3,215,728	226,355
48	MEGHNA PETROLEUM LTD.	1,000	199,700	199,144	555
49	MJL BANGLADESH LIMITED	32,174	2,502,182	2,393,236	108,945
50	N C C BANK LTD.	377,300	6,352,200	5,339,927	1,012,273
51	NATIONAL BANK LTD.	415,800	3,630,461	3,219,082	411,379
52	NATIONAL POLYMER LIMITED	1,000	63,242	60,554	2,688
53	NCCBL MUTUAL FUND-1	300,000	3,251,850	2,623,810	628,040
54	NITOL INSURANCE COMPANY LTD.	31,000	997,799	818,843	178,956
55	NORTHERN ISLAMI INSURANCE LIMITED	166,999	4,847,023	3,745,236	1,101,786
56	NRB COMMERCIAL BANK LIMITED	168,741	2,272,308	1,687,410	584,898

SL	NAME OF THE COMPANY	NO. OF SHARE	SELLING PRICE	COST PRICE	PROFIT/LOSS
57	PACIFIC DENIMS LIMITED	402,880	5,602,498	5,361,044	241,455
58	PEOPLES INSURANCE CO. LTD.	12,970	267,808	256,145	11,663
59	PHOENIX FINANCE & INV. LTD.	494,886	15,185,114	14,276,209	908,905
60	PHOENIX INSURANCE CO.LTD.	259,484	9,412,299	7,253,413	2,158,885
61	POPULAR LIFE FIRST MUTUAL FUND	740,443	4,535,336	4,091,560	443,776
62	PROVATI INSURANCE COMPANY LTD.	1,000	22,244	17,468	4,776
63	PURABI GENERAL INSURANCE CO.LD	80,000	1,540,066	1,336,238	203,828
64	QUASEM INDUSTRIES LIMITED	90,300	4,395,533	4,055,047	340,486
65	RANGPUR DAIRY & FOOD PROD LTD.	102,216	1,586,584	1,481,820	104,764
66	RELIANCE INSURANCE CO. LTD	50,480	2,968,829	2,316,743	652,087
67	RELIANCE INSURANCE MUTUAL FUND	125,000	1,568,569	1,217,938	350,631
68	REPUBLIC INSURANCE COMPANY LTD.	101,500	3,356,338	2,522,904	833,434
69	ROBI AXIATA LIMITED	374,020	17,675,289	3,740,200	13,935,089
70	RUNNER AUTO MOBILES	10,000	678,300	547,691	130,609
71	RUPALI INSURANCE COMPANY LTD	187,255	4,987,303	3,928,152	1,059,151
72	SAIF POWERTEC LIMITED	297,040	6,146,618	4,969,266	1,177,352
73	SANDHANI LIFE INSURANCE CO.LTD	14,000	362,448	306,871	55,576
74	SEA PEARL BEACH RESORT & SPA LIMITED	5,515	221,149	52,526	168,623
75	SILCO PHARMACEUTICALS LIMITED	9,495	212,156	86,321	125,835
76	SIMTEX INDUSTRIES LIMITED	54,250	1,147,674	985,058	162,615
77	SOUTHEAST BANK LIMITED	22,402	373,178	321,988	51,190
78	SUMMIT POWER LTD.	93,311	5,222,003	4,763,797	458,206
79	TAUFIKA FOODS AND AGRO INDUSTRIES LTD.	32,609	780,659	326,090	454,569
80	TRUST BANK 1ST MUTUAL FUND	75,000	389,025	280,560	108,465
	TOTAL		349,420,825	277,331,403	72,089,422