AUDITORS'REPORT AND
FINANCIAL STATEMENTS
OF
PRIME FINANCE FIRST MUTUAL FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2013

AUDITORS REPORT TO THE TRUSTEE
OF
PRIME FINANCE FIRST MUTUAL FUND

We have audited the accompanying Financial Statements of PRIME FINANCE FIRST MUTUAL FUND (here-in-after referred to as "the Fund"), which comprise the Statement of Financial Position as at 31stDecember, 2013 and the related Statement of Comprehensive income and Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory notes thereto.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of the Financial Statements that gives a true and fair view in accordance with Bangladesh Financial Reporting Standards (BFRS) and for such internal control as management determines is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Financial Statements based on our audit, We conducted our audit in accordance with Bangladesh Standard on Auditing (BSA).Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are tree from material misstatement.

Scope

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depend on the auditor's judgments, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Financial Statements 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 entity`s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Financial Statements.We believe that our audit provides reasonable basis for our opinion.

Opinion

In our opinion, the Financial Statements prepared in accordance with Securities and Exchange(Mutual Fund) Rules 2001, give a true and fair View of the state of the Company's affairs as of 31st December, 2O13 and the result of its operations and its Statement of Cash Flows for the year then ended and comply with the Bangladesh Financial Reporting Standards (BFRS), Securities andExchange Rules 1983 and other applicable laws and regulations.

ZOHA ZAMAN KABIR RASHID & CO.
Chartered Accountants

We also report that:

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

b) In our opinion proper books of accounts as required by law have been kept by the fund so far as it appeared from our examination of those books

c) The financial statements dealt with the report are in agreement with the books of accounts of the fund; and

d) The expenditure incurred was for the purpose of the Fund's business.

Zoha Zaman Kabir Rashid & Co.
Chartered Accountants

January 30, 2014

RupayanKarim Tower
Level 7, Suite 7A
80, Kakrail
Dhaka - 1000

ZOHA ZAMAN KABIR RASHID & CO.
Chartered Accountants

PRIME FINANCE FIRST MUTUAL FUND
Statement of Financial Position
as at 31 December 2013

	Notes	2013 Taka	2012 Taka
ASSETS			
Marketable securities -at cost	3	336,724,235	330,424,875
Cash and bank balances	4	9,334,817	15,041,669
Other current assets	5	6,130,714	6,178,437
Total Assets		**352,189,766**	**351,644,981**
CAPITAL AND LIABILITIES			
Capital	6	200,000,000	200,000,000
Reserve and surplus	7	33,008,432	32,552,355
Current liabilities	8	18,981,334	18,892,626
Provision for Marketable securities		100,200,000	100,200,000
Total Capital and Liabilities		**352,189,766**	**351,644,981**
Net Asset Value (NAV)			
NAV at Cost price		**16.66**	**16.64**
NAV at Market price		**11.52**	**11.63**

These financial statements should be read in conjunction with annexed notes 1 to 13.

For ICB Asset Management Company Ltd
Asset Manager

Md. Alauddin Khan
Chief Executive Officer

For Investment Corporation of Bangladesh (ICB)
Trustee

Md. Abul Hossain
Chairman Trustee Committee

As per annexed report of same date.

Dhaka,
30 January, 2014

Zoha Zaman Kabir Rashid & Co.
Chartered Accountants

ZOHA ZAMAN KABIR RASHID & CO.
Chartered Accountants

PRIME FINANCE FIRST MUTUAL FUND
Statement of Comprehensive Income
For the year ended 31 December 2013

	Notes	2013 Taka	2012 Taka
INCOME			
Profit on sale of investment		21,520,595	25,125,696
Dividend from investment in shares		3,433,683	4,322,893
Interest on bank deposits	9	715,661	991,250
Total Income		**25,669,939**	**30,439,839**
EXPENSES			
Management fee	2.6	4,042,140	4,633,499
Trusteeship fee	2.7	200,000	200,000
Custodian fee	2.8	219,462	252,288
Annual fees	2.9	200,000	200,000
Listing fees		110,000	110,000
Audit fee		23,000	20,900
Other operating expenses	10	419,260	454,440
Total Expenses		**5,213,862**	**5,871,127**
Profit before provision		**20,456,077**	**24,568,712**
Provision against marketable investment	2.10	-	11,700,000
Net profit for the year		**20,456,077**	**12,868,712**
Earnings Per Unit		**1.02**	**0.64**

These financial statements should be read in conjunction with annexed notes 1 to 13.

For ICB Asset Management Company Ltd
Asset Manager

Md. Alauddin Khan
Chief Executive Officer

For Investment Corporation of Bangladesh (ICB)
Trustee

Md. Abul Hossain
Chairman Trustee Committee

As per annexed report of same date.

Zoha Zaman Kabir Rashid & Co
Chartered Accountants

Dhaka,
30 January, 2014

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

PRIME FINANCE FIRST MUTUAL FUND
Statement of Cash Flows
For the year ended 31 December 2013

	2013 Taka	2012 Taka
Cash Flows from Operating Activities:		
Dividend from investment in shares	3,421,406	3,708,827
Interest on bank deposits	715,661	1,154,750
Other operating expenses	(5,886,790)	(7,377,889)
Net Cash used in Operating Activities (A)	**(1,749,723)**	**(2,514,312)**
Cash Flows from Investing Activities:		
Purchase of marketable securities	(101,449,990)	(100,597,846)
Sale of marketable securities	116,671,225	129,542,551
Application for investment in shares	(37,500,000)	(38,360,000)
Refund received from investment in shares	37,560,000	33,300,000
Adjustment of NRB account	(18,654)	(132,975)
Net Cash from Investing Activities (B)	**15,262,581**	**23,751,730**
Cash Flows from Financing Activities:		
Refunded unit (share) application money	(5,000)	-
Dividend paid	(19,214,710)	(45,111,009)
Net Cash from Financing Activities (C)	**(19,219,710)**	**(45,111,009)**
Net Increase/(Decrease) in Cash (D = A+B+C)	**(5,706,852)**	**(23,873,591)**
Opening cash and bank balances (E)	15,041,669	38,915,260
Closing cash and bank balances (F = D+E)	**9,334,817**	**15,041,669**

These financial statements should be read in conjunction with annexed notes 1 to 13.

For ICB Asset Management Company Ltd
Asset Manager

Md. Alauddin Khan
Chief Executive Officer

For Investment Corporation of Bangladesh (ICB)
Trustee

Md. Abul Hossain
Chairman Trustee Committee

As per annexed report of same date.

Zoha Zaman Kabir Rashid & Co
Chartered Accountants

Dhaka,
30 January, 2014

ZOHA ZAMAN KABIR RASHID & CO.
Chartered Accountants

PRIME FINANCE FIRST MUTUAL FUND
Notes to the financial statements
as at and for the year ended 31 December 2013

1. Legal Status and Nature of Business

Prime Finance First Mutual Fund (hereinafter called as "Fund") was established under a Trust Deed signed on 19 February 2008 between Prime Finance & Investment 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 22 May 2008 under the Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001. The operations of the Fund was commenced on 18 February 2009 by listing with Dhaka and Chittagong Stock Exchanges.

As provided in Trust Deed, 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 initiated by the Government of Bangladesh and Asian Development Bank. The Company was incorporated as a public limited company under Companies Act 1994 on 05 December 2000 with an authorised capital of Taka 100 crore and a paid-up capital of Taka 2 lac which was subsequently increased to Taka 39.37 crore.

Prime Finance First Mutual Fund is a close ended Mutual Fund of seven years' tenure. The objective of the Fund is to provide attractive dividend to the unit holders by investing the proceeds in the Capital Markte and Money Market. The Fund consists of 20,000,000 units of Taka 10 each. The units of the Fund are transferable.

2. Significant Accounting Policies

2.1 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 (IAS)/International Financial Reporting Standards (IFRS), applicable to the Fund so far adopted by the Institute of Chartered Accountants of Bangladesh as Bangladesh Accounting Standards (BASs)/Bangladesh Financial Reporting Standards (BFRS). The disclosures of information made in accordance with the requirements of Trust Deed, Securities and Exchange Rules 1987 and other applicable Rules and regulations.

2.2 Investment

(a) All purchases and sales of securities that require delivery within the time frame established by regulation or market convention are recognised at the date of trading ie, the date on which the Fund commits to purchase or sell the investment.

(b) Bonus entitlements, if any, are not accounted for as income rather included in the portfolio to reduce the average cost.

2.2.1 Valuation of investment

The market value of the listed securities are valued at average closing quoted market price on the stock exchanges on the date of valuation ie, on 31 December 2013.

Investment is recorded in the statement of financial position at cost. Considering the volatility of the stock markets in Bangladesh, the fund measures and recognizes the investment in financial assets at cost. If the fund measures and recognizes the financial assets at fair value through the recognition of fair value gain in the profit and loss account and distributes the 70% of this gain among unit holders (Rule 66 of the securities and exchange commission (Mutual Fund) Bidhimala 2001), there would not be any option open to the fund to adjust the fair value losses in case of unlikely circumstances in the subsequent period.

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

2.3 Taxation

No provision for corporate income tax is required to be made in this accounts since income of this Fund is exempted from income tax.

2.4 Preliminary and issue expenses

Preliminary and issue expenses represent expenditure incurred prior to commencement of operations and establishment of the Fund. These costs are adjusted with the interest income from escrow account as per Rule 48 of Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001.

2.5 Dividend policy

As per Rule 66 of Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001, the Fund is required to distribute in the form of dividend to its unitholders an amount which shall not be less than 70% of annual profit during the year, net of provisions.

2.6 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 crore	2.25%
Exceeding Taka 5 crore and up to Taka 25 crore	1.75% on additional amount
Exceeding Taka 25 crore and up to Taka 50 crore	1.25% on additional amount
Exceeding Taka 50 crore	0.75% on additional amount

2.7 Trusteeship fee

The Trustee is entitled to get an annual Trusteeship fee of Taka 2 lac, payable semi-annually during the entire life of the Fund as per Trust Deed.

2.8 Custodian fee

Investment Corporation of Bangladesh is entitled to receive a safekeeping fee @ 0.10% on the balance of securities calculated on average month end value per annum as a custodian.

2.9 Registration and other annual fee to SEC

As per Rule 11 of the Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001., the Fund is required to pay an annual fee to SEC an amount of Taka 200,000 (two lac) only per annum.

2.10 Provision against marketable investment

Investment has been valued on aggregate portfolio basis. Management has made a provision of Taka 100,200,000 in view of erosion of the portfolio according to Rule 67 of Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001. Where as the gross erosion of the portfolio is BDT 102,750,693 as on 31 December,2013.

2.11 Revenue recognition

Gains/losses arising on sale of investment are included in the Revenue Account on the date at which the transaction takes place. Dividend and interest income are recognised on accrual basis.

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

	2013 Taka
3. Marketable Securities (At Cost)	
Equity shares (note 3.1)	336,724,235

3.1 Sector-wise break up of investment in shares are as follows:

Sector/category	Number of shares	Amounts in Taka		
		Cost	Market value	Difference
Banks	1,004,913	33,104,643	25,017,102	(8,087,541)
Mutual funds	2,306,615	19,480,861	16,209,302	(3,271,559)
Engineering	284,729	35,435,948	19,776,825	(15,659,123)
Food and allied products	170,552	5,809,988	6,149,138	339,149
Fuel and Power	540,840	42,666,504	35,333,114	(7,333,389)
Textiles	324,023	11,135,564	10,674,412	(461,152)
Pharmaceuticals and chemical	592,752	52,916,103	39,832,233	(13,083,870)
Services	145,649	5,357,382	4,808,977	(548,405)
Cement	157,205	11,816,519	9,101,021	(2,715,499)
Information technology	203,629	5,964,293	4,786,710	(1,177,583)
Tannery	7,000	797,402	863,100	65,698
Ceramics	218,789	14,823,926	8,191,500	(6,632,427)
Insurance	514,286	24,113,994	21,677,666	(2,436,328)
Telecommunication	5,000	919,396	1,011,000	91,604
Finance and leasing	831,891	35,101,336	21,622,902	(13,478,434)
Corporate bond	700	623,664	657,000	33,336
Miscellaneous	247,287	36,656,711	8,261,542	(28,395,170)
	7,555,860	**336,724,235**	**233,973,542**	**(102,750,693)**

Details of investment in shares are shown in ***Annexure-C***

	2013 Taka	2012 Taka
4. Cash and Bank Balances		
Bank deposits with:		
IFIC Bank Ltd, Motijheel Branch	2,298,996	2,206,033
Prime Bank Ltd, SBC Tower Branch	3,518,135	10,213,233
IFIC Bank Ltd, Federation Branch, (D/A account 2009)	666,052	658,630
Shahjalal Islami Bank Ltd, Motijheel, (D/A account 2010)	121,912	194,488
Shahjalal Islami Bank Ltd, Motijheel, (D/A account 2011)	1,105,562	1,139,370
Shahjalal Islami Bank Ltd, Motijheel, (D/A account 2012)	1,012,899	-
NRB Bank Accounts Balance (Note 4.1)	611,261	629,915
	9,334,817	**15,041,669**

4.1 NRB Bank Accounts Balance

	2013 Taka	2012 Taka
IFIC Bank Ltd, Motijheel Branch (USD)		
Opening balance	585,739	718,843
Adjustment	(18,462)	(133,104)
Closing balance	**567,277**	**585,739**
IFIC Bank Ltd, Motijheel Branch (GBP)		
Opening balance	22,426	22,129
Adjustment	(321)	297
Closing balance	**22,105**	**22,426**

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

IFIC Bank Ltd, Motijheel Branch (EUR)

Opening balance	21,750	21,918
Adjustment	129	(168)
Closing balance	**21,879**	**21,750**
Total Balance	**611,261**	**629,915**

The above foreign currency accounts were opened/maintained for collection/refund of share application money (unit capital) from non-resident Bangladeshis, as per bank statements their closing balances were USD 7,329.16, GBP 173.82 and EUR 206.67 respectively at 31 December 2013, awaiting for clearance and the conversion rate of BDT with foreign currency are as follows USD 77.4000 GBP 127.1745 and EUR 105.8621.

5. Other Current Assets	**2013** **Taka**	**2012** **Taka**
Dividend receivables	793,421	781,144
Share application money	5,000,000	5,060,000
Securities and others deposits	300,000	300,000
Receivable from Sale of shares	37,293	37,293
	6,130,714	**6,178,437**

Details of dividend receivables are shown in ***Annexure-B***

6. Capital

20,000,000 units of Taka 10 each fully paid	**200,000,000**	**200,000,000**

7. Reserve and surplus

Retained earnings (Note 7.1)	20,508,432	20,052,355
Dividend equalization fund (Note 7.2)	12,500,000	12,500,000
	33,008,432	**32,552,355**

7.1 Retained earnings

Balance as at 1st January	20,052,355	51,183,643
Less: Last year dividend	20,000,000	44,000,000
Less: Transferred to Dividend equalization reserve	-	-
Less: Adjustment of dividend receivable	-	-
	52,355	**7,183,643**
Addition during the year	20,456,077	12,868,712
Balance as at 31st December	**20,508,432**	**20,052,355**

7.2 Dividend equalization fund

Balance as at 1st January	12,500,000	12,500,000
Addition during the year	-	-
Balance as at 31st December	**12,500,000**	**12,500,000**

8. Current Liabilities

Management fee - ICB AMCL	4,042,140	4,633,499
Trusteeship fee - ICB	200,000	200,000
Custodian fee - ICB	219,462	252,288
Audit fee	20,000	20,000
Annual listing fee	110,000	110,000
Share application money (unit capital) refundable	2,381,261	2,404,915
Dividend payable	12,008,106	11,222,816
Other	365	49,108
	18,981,334	**18,892,626**

ZOHA ZAMAN KABIR RASHID & CO.
Chartered Accountants

	2013 Taka	2012 Taka
9. Interest on Bank Deposits		
Interest on		
Short term deposits	554,721	678,610
Fixed deposits	-	155,500
Corporate bonds	160,940	157,140
	715,661	**991,250**

10. Other Operating Expenses

	2013 Taka	2012 Taka
Advertisement	106,614	112,321
Printing and Stationary	20,073	49,108
Bank charges & Excise duty	25,948	14,633
Connetion fee	6,000	18,000
Dividend distribution expenses	2,047	6,260
CDBL charges	108,822	217,552
Others	149,756	36,566
	419,260	**454,440**

11. Proposed Dividend

The Trustee of the Fund in its Meeting held on January 29, 2014 proposed a dividend @ 10% for the period, which comes to Taka 20,000,000 /-.

12. These notes form an integral part of the annexed financial statements and accordingly are to be read in conjunction therewith.

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

For ICB Asset Management Company Ltd
Asset Manager

Md. Alauddin Khan
Chief Executive Officer

For Investment Corporation of Bangladesh (ICB)
Trustee

Md. Abul Hossain
Chairman Trustee Committee

ZOHA ZAMAN KABIR RASHID & CO.
Chartered Accountants

PRIME FINANCE FIRST MUTUAL FUND
Dividend Income for the FY 2013

Annexure-A

SL No.	Company Name	Dividend	No of	Gross
1	1st ICB Mutual Fund	70.00	1,200	84,000
2	2nd ICB Mutual Fund	37.50	50	1,875
3	3rd ICB Mutual Fund	24.00	50	1,200
4	4th ICB Mutual Fund	24.00	100	2,400
5	5th ICB Mutual Fund	20.00	100	2,000
6	6th ICB Mutual Fund	10.50	400	4,200
7	7th ICB Mutual Fund	12.00	500	6,000
8	8th ICB Mutual Fund	11.00	500	5,500
9	ACI Formulations Ltd.	2.50	78,300	195,750
10	ACI Ltd.	8.00	17,880	143,040
11	Agricultural Marketing Co.Ltd	3.10	4,000	12,400
12	Apex Adelchi Footwear Ltd.	5.00	2,000	10,000
13	Apex Food Limited	1.80	2,500	4,500
14	Apex Tannery	4.00	14,000	56,000
15	Aramit Limited	5.00	6,750	33,750
16	Asia insurance Ltd.	1.00	32,812	32,812
17	Asia Pacific General Insurance Co. Ltd.	1.20	55,820	66,984
18	Atlas Bangladesh Ltd	5.00	20,416	102,080
19	Bangladesh General Insurance co. Ltd.	1.60	40,005	64,008
20	Bangladesh Shipping Corporation	10.00	500	5,000
21	Bangladesh Submarine Cable Company Ltd	2.00	5,000	10,000
22	BATBC (Final)	40.00	500	20,000
23	Bay Leasing & Investment Ltd.	1.50	47,900	71,850
24	Berger Paints Banlgadesh Ltd.	18.00	1,000	18,000
25	BSRM Steels Ltd.	1.00	124,400	124,400
26	Confidence Cement Ltd.	2.00	10,000	20,000
27	Delta Brac Housing Finance Corporation Ltd	2.50	39,570	98,925
28	Dhaka Insurance Ltd.	2.00	36,500	73,000
29	Dutch-Bangla Bank Ltd.	4.00	50,500	202,000
30	Eastern Bank Limited	2.00	5,113	10,226
31	Eastern Housing Ltd	1.00	30,115	30,115
32	Eastern Insurance Company Ltd.	1.80	5,000	9,000
33	Fareast Islami Life Insurance Company Ltd	2.00	30,802	61,604
34	Glaxo Smithkline	15.00	1,000	15,000
35	Golden Harvest Agro Ind LTD	1.00	237,600	237,600
36	Golden Son Ltd.	0.50	5,111	2,556
37	Grameenphone Ltd.(Final)	5.00	10,000	50,000
38	Grameenphone Ltd.(Interim)	9.00	7,000	63,000
39	Green Delta Insurance Company Ltd.	1.50	15,500	23,250
40	Heidelbergcement Company Ltd.	5.00	20,100	100,500
41	International Leasing and Financial Services Ltd	0.50	114,933	57,467
42	IPDC Ltd.	1.00	123,279	123,279
43	Islami Bank Bangladesh Ltd.	0.80	5,037	4,030
44	Jamuna Bank Ltd.	1.40	34,936	48,910
45	Khulna Power Company Ltd.	1.25	23,100	28,875
46	Linde BD (Final)	11.00	1,000	11,000
47	Linde BD (Interim)	20.00	1,000	20,000
48	M.I Cement Factory Ltd	4.00	15,005	60,020
49	Malek Spinning Mills Ltd	1.00	170	170
50	Meghna Cement Mills Ltd.	2.50	15,200	38,000
51	Mercantile Bank Ltd.	0.70	18,311	12,818
52	MJL Bangladesh Ltd.	2.50	7,000	17,500

ZOHA ZAMAN KABIR RASHID & CO.
Chartered Accountants

SL No.	Company Name	Dividend	No of	Gross
53	National Bank Ltd.	0.60	26,500	15,900
54	National Tubes LTD	1.00	30,860	30,860
55	One Bank Limited	0.50	42,020	21,010
56	Pioneer Insuranc Co. Ltd.	1.00	15,248	15,248
57	Premier Cement Mills LTD	4.00	1,000	4,000
58	Prime Bank Limited	1.00	45,000	45,000
59	Prime Textile Spinning Mills Ltd	1.00	90,500	90,500
60	Pubali Bank	1.00	10,007	10,007
61	R A K Ceramics (Bangladesh) Ltd.	1.50	105,686	158,529
62	Reckitt Benckiser (Bangladesh) Ltd.	15.00	200	3,000
63	Renata Ltd.	6.00	1,375	8,250
64	S.Alam Cold Rolled Steels Ltd.	1.50	86,300	129,450
65	Saiham Cotton Mills Ltd	1.00	10,000	10,000
66	Saiham Textile Mills Ltd	1.20	114,700	137,640
67	Singer Bangladesh Ltd. (Final)	7.50	2,020	15,150
68	Southeast Bank	1.50	10,010	15,015
69	Square Pharmaceuticals Ltd.	2.50	12,504	31,260
70	Square Textiles Ltd.	1.80	9,044	16,279
71	Titas Gas Transmission & Distribution Co.Ltd	3.50	24,835	86,923
72	United Leasing Company	0.50	28,460	14,230
73	Usmania Giass Sheet Factory Ltd	1.10	1,012	1,113
74	Uttara Bank Ltd.	1.50	22,600	33,900
75	Uttara Finance & Investment Ltd	2.00	21,344	42,688
76	Fractional Stock Dividend			1,138
Total				**3,433,683**

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

PRIME FINANCE FIRST MUTUAL FUND

Dividend Receivable as at 31 December 2013

Annexure-B

SL No.	Company Name	Dividend Per Share	No of Shares	Gross Amount
1	Agricultural Marketing Co.Ltd	3.10	4,000	12,400
2	Atlas Bangladesh Ltd	5.00	20,416	102,080
3	Eastern Housing Ltd	1.00	30,115	30,115
4	Golden Harvest Agro Ind LTD	1.00	237,600	237,600
5	M.I Cement Factory Ltd	4.00	15,005	60,020
6	Malek Spinning Mills Ltd	1.00	170	170
7	National Tubes LTD	1.00	30,860	30,860
8	Premier Cement Mills LTD	4.00	1,000	4,000
9	Prime Textile Spinning Mills Ltd	1.00	90,500	90,500
10	Saiham Textile Mills Ltd	1.20	114,700	137,640
11	Titas Gas Transmission & Distribution Co.Ltd	3.50	24,835	86,923
12	Usmania Giass Sheet Factory Ltd	1.10	1,012	1,113
	Total			**793,421**

ZOHA ZAMAN KABIR RASHID & CO.
Chartered Accountants

ICB ASSET MANAGEMENT COMPANY LIMITED

INDIVIDUAL PORTFOLIO STATEMENT (With Commission)

As on: 30/12/2013

Fund : PRIME FINANCE FIRST MUTUAL FUND

ANNEXURE-C

Serial No. Company Name	No of Shares	Cost Price		Market Rate			Total Market	Appriciation/ Erosion
		Rate	Total	DSE	CSE	Average		
BANKS								
1. AB BANK LTD.	74,250	55.40	41,14,158.64	26.20	26.00	26.10	19,37,925.00	-2176233.64
2. BANK ASIA LIMITED	56,650	23.55	13,34,377.64	23.00	22.90	22.95	13,00,117.50	-34260.14
3. BRAC BANK LTD.	15,133	31.74	4,80,392.93	32.60	32.10	32.35	4,89,552.55	9159.62
4. DHAKA BANK LTD.	17,425	20.93	3,64,857.09	18.80	18.70	18.75	3,26,718.75	-38138.34
5. DUTCH BANGLA BANK LIMITED	50,500	144.89	73,17,022.64	104.70	108.10	106.40	53,73,200.00	-1943822.64
6. EASTERN BANK LTD.	10,113	26.86	2,71,666.73	29.10	29.20	29.15	2,94,793.95	23127.22
7. EXIM BANK OF BANGLADESH LTD.	18,808	14.91	2,80,515.51	12.90	12.80	12.85	2,41,682.80	-38832.71
8. FIRST SECURITY ISLAMI BANK LTD.	50,990	17.40	8,87,533.30	15.10	15.20	15.15	7,72,498.50	-115034.80
9. I.F.I.C. BANK LTD.	35,000	35.23	12,33,245.82	34.30	34.50	34.40	12,04,000.00	-29245.82
10. ISLAMI BANK LTD.	100	32.53	3,253.95	34.60	34.30	34.45	3,445.00	191.05
11. JAMUNA BANK LTD.	34,936	18.90	6,60,554.17	16.30	15.90	16.10	5,62,469.60	-98084.57
12. MERKENTILE BANK LIMITED	30,275	16.40	4,96,657.94	16.70	16.70	16.70	5,05,592.50	8934.56
13. MUTUAL TRUST BANK LIMITED	76,450	27.71	21,18,983.45	16.30	16.60	16.45	12,57,602.50	-861380.95
14. N C C BANK LTD.	40,117	15.62	6,26,653.37	13.10	13.10	13.10	5,25,532.70	-101120.67
15. NATIONAL BANK LTD.	26,500	25.90	6,86,462.02	11.80	11.90	11.85	3,14,025.00	-372437.02
16. ONE BANK LIMITED	73,323	22.00	16,13,446.75	15.80	15.90	15.85	11,62,169.55	-451277.20
17. PRIME BANK LIMITED	49,500	33.53	16,59,818.95	25.90	25.60	25.75	12,74,625.00	-385193.95
18. RUPALI BANK LTD.	15,000	82.74	12,41,101.25	65.20	64.90	65.05	9,75,750.00	-265351.25
19. SHAHJALAL ISLAMI BANK LTD.	43,038	18.94	8,15,516.46	16.80	16.80	16.80	7,23,038.40	-92478.06
20. STANDARD BANK LTD	1,01,593	18.54	18,83,857.61	14.80	14.60	14.70	14,93,417.10	-390440.51
21. THE CITY BANK LTD.	41,600	24.84	10,33,461.94	20.20	20.10	20.15	8,38,240.00	-195221.94
22. TRUST BANK LTD.	91,752	24.83	22,78,232.14	20.00	19.90	19.95	18,30,452.40	-447779.74
23. UTTARA BANK LTD.	51,860	32.83	17,02,872.76	31.10	31.00	31.05	16,10,253.00	-92619.76
Total :	10,04,913		331,04,643.06				2,50,17,101.80	-80,87,541.26
FUNDS								
1. 1ST ICB MUTUAL FUND	1,000	686.41	6,86,415.83	850.00	930.00	890.00	8,90,000.00	203584.17
2. 2ND ICB MUTUAL FUND	50	237.59	11,879.63	256.80	237.30	247.05	12,352.50	472.87
3. 3RD ICB MUTUAL FUND	50	140.85	7,042.56	190.50	206.00	198.25	9,912.50	2869.94
4. 4TH ICB MUTUAL FUND	100	132.83	13,283.13	190.10	180.30	185.20	18,520.00	5236.87
5. 5TH ICB MUTUAL FUND	100	127.31	12,731.75	159.40	159.40	159.40	15,940.00	3208.25
6. 6TH ICB MUTUAL FUND	400	55.13	22,055.00	52.50	54.00	53.25	21,300.00	-755.00
7. 7TH ICB MUTUAL FUND	500	74.88	37,443.38	86.00	81.30	83.65	41,825.00	4381.62
8. 8TH ICB MUTUAL FUND	500	53.73	26,867.00	52.20	56.60	54.40	27,200.00	333.00
9. AIBL 1st ISLAMIC MUTUAL FUND	1,51,000	10.00	15,10,000.00	7.20	6.60	6.90	10,41,900.00	-468100.00
10. DBH FIRST MUTUAL FUND	1,89,000	7.02	13,27,471.38	5.60	5.70	5.65	10,67,850.00	-259621.38
11. EBL FIRST MUTUAL FUND	1,09,157	9.02	9,85,465.50	7.00	7.10	7.05	7,69,556.85	-215908.65
12. EBL NRB MUTUAL FUND	5,53,293	9.19	50,88,220.00	7.80	7.70	7.75	42,88,020.75	-800199.25
13. FIRST JANATA BANK MUTUAL FUND	2,00,000	7.92	15,85,104.75	6.00	6.00	6.00	12,00,000.00	-385104.75
14. GREEN DELTA MUTUAL FUND	2,50,000	6.95	17,39,090.75	5.30	5.30	5.30	13,25,000.00	-414090.75
15. ICB AMCL SONALI BANK 1ST MF	1,30,000	8.50	11,06,091.75	7.90	7.90	7.90	10,27,000.00	-79091.75
16. IFIC BANK 1ST MF	1,63,111	7.20	11,75,218.00	6.60	6.60	6.60	10,76,532.60	-98685.40
17. IFIL ISLAMIC MUTUAL FUND-1	75,000	4.99	3,74,556.25	5.60	5.60	5.60	4,20,000.00	45443.75
18. PHP FIRST MUTUAL FUND	2,25,000	8.42	18,94,625.75	5.50	5.50	5.50	12,37,500.00	-657125.75
19. POPULAR LIFE FIRST MUTUAL FUNC	1,53,541	7.05	10,83,308.51	6.00	6.10	6.05	9,28,923.05	-154385.46
20. SOUTHEAST BANK 1ST MUTUAL FUI	50,450	7.57	3,82,128.75	7.90	7.90	7.90	3,98,555.00	16426.25
21. TRUST BANK 1ST MUTUAL FUND	54,363	7.57	4,11,861.13	7.20	7.20	7.20	3,91,413.60	-20447.53
Total :	23,06,615		194,80,860.80				1,62,09,301.85	-32,71,558.95
ENGINEERING								
1. ATLAS(BANGLADESHD) LTD.	20,416	273.65	55,86,903.02	151.30	0.00	151.30	30,88,940.80	-2497962.22

ZOHA ZAMAN KABIR RASHID & CO.
Chartered Accountants

ICB ASSET MANAGEMENT COMPANY LIMITED

INDIVIDUAL PORTFOLIO STATEMENT (With Commission)

As on: 30/12/2013 Fund : PRIME FINANCE FIRST MUTUAL FUND ANNEXURE-C

Serial No.	Company Name	No of Shares	Cost Price		Market Rate			Total Market	Appriciation/ Erosion
			Rate	Total	DSE	CSE	Average		
	ENGINEERING								
2.	BSRM STEELS LIMITED	1,30,620	157.09	2,05,19,500.01	68.70	68.50	68.60	89,60,532.00	-11558968.01
3.	DESHBANDHU POLYMER LIMITED	467	18.90	8,828.88	22.40	22.70	22.55	10,530.85	1701.97
4.	NATIONAL POLYMER LIMITED	5,041	48.83	2,46,181.68	56.10	55.80	55.95	2,82,043.95	35862.27
5.	NATIONAL TUBES LTD.	30,860	92.38	28,51,029.81	71.60	0.00	71.60	22,09,576.00	-641453.81
6.	RANGPUR FOUNDRY LTD	10,000	70.31	7,03,160.89	94.60	91.30	92.95	9,29,500.00	226339.11
7.	S. ALAM COLD ROLLED STEELS LTD	86,300	62.61	54,03,675.18	47.30	47.80	47.55	41,03,565.00	-1300110.18
8.	SINGER BANGLADESH LTD.	1,025	113.82	1,16,668.69	186.80	188.10	187.45	1,92,136.25	75467.56
	Total :	2,84,729		354,35,948.16				1,97,76,824.85	-1,56,59,123.31
	FOOD & ALLIED PRODUCTS								
1.	AGRICULTURAL MARKETING CO.LTI	2,000	135.22	2,70,447.03	188.00	188.00	188.00	3,76,000.00	105552.97
2.	FU-WANG FOODS LIMITED	1,872	24.09	45,106.63	23.60	23.50	23.55	44,085.60	-1021.03
3.	GOLDEN HARVEST AGRO IND. LTD.	1,10,280	40.17	44,30,712.08	43.90	43.90	43.90	48,41,292.00	410579.92
4.	RANGPUR DAIRY & FOOD PROD LTI	24,000	29.85	7,16,492.50	26.90	27.10	27.00	6,48,000.00	-68492.50
5.	SHAMPUR SUGAR MILLS	3,000	6.86	20,585.43	7.40	0.00	7.40	22,200.00	1614.57
6.	ZEAL BANGLA SUGAR MILL	29,400	11.11	3,26,644.59	7.40	0.00	7.40	2,17,560.00	-109084.59
	Total :	1,70,552		58,09,988.26				61,49,137.60	3,39,149.34
	FUEL & POWER								
1.	DHAKA ELECTRIC SUPPLY CO. LTD.	29,251	74.97	21,93,035.21	58.40	57.90	58.15	17,00,945.65	-492089.56
2.	JAMUNA OIL COMPANY LTD.	25,094	188.02	47,18,372.99	191.80	191.80	191.80	48,13,029.20	94656.21
3.	KHULNA POWER COMPANY LTD.	87,487	60.80	53,19,214.88	49.10	49.00	49.05	42,91,237.35	-1027977.53
4.	LINDE BANGLADESH LIMITED	650	498.36	3,23,939.64	629.30	605.00	617.15	4,01,147.50	77207.86
5.	MEGHNA PETROLEUM LTD.	30,015	192.56	57,79,860.67	211.00	210.60	210.80	63,27,162.00	547301.33
6.	MJL BANGLADESH LIMITED	24,200	74.77	18,09,503.64	75.10	74.80	74.95	18,13,790.00	4286.36
7.	PADMA OIL COMPANY.	99	169.67	16,797.94	252.30	252.20	252.25	24,972.75	8174.81
8.	POWER GRID CO. OF BANGLADESH	70,407	58.85	41,43,819.69	52.80	51.60	52.20	36,75,245.40	-468574.29
9.	SUMMIT POWER LTD.	2,23,302	65.54	1,46,37,106.39	38.40	38.50	38.45	85,85,961.90	-6051144.49
10.	TITAS GAS TRANSMISSION & D.C.L	50,335	74.00	37,24,852.62	73.80	73.20	73.50	36,99,622.50	-25230.12
	Total :	5,40,840		426,66,503.67				3,53,33,114.25	-73,33,389.42
	TEXTILES								
1.	ENVOY TEXTILES LTD.	7,056	46.78	3,30,136.27	54.30	54.20	54.25	3,82,788.00	52651.73
2.	MALEK SPINNING MILLS LTD.	370	22.99	8,508.13	26.80	26.90	26.85	9,934.50	1426.37
3.	MOZAFFAR HOSSAIN SPINNING MILI	10,500	10.00	1,05,000.00	10.00	0.00	10.00	1,05,000.00	0.00
4.	PRIME TEXTILE SPIN.MILLS LTD.	90,500	31.86	28,83,678.73	26.00	26.30	26.15	23,66,575.00	-517103.73
5.	R. N. SPINNING MILLS LIMITED	27,655	38.35	10,60,765.75	36.90	36.90	36.90	10,20,469.50	-40296.25
6.	SAIHAM COTTON MILLS LTD.	30,000	25.09	7,52,808.75	24.90	25.10	25.00	7,50,000.00	-2808.75
7.	SAIHAM TEXTILE MILLS LTD.	1,32,500	29.56	39,17,475.91	28.50	28.50	28.50	37,76,250.00	-141225.91
8.	SQUARE TEXTILE MILLS LTD.	25,000	82.68	20,67,071.53	90.40	89.80	90.10	22,52,500.00	185428.47
9.	THE DACCA DYEING & MAN. CO. LTI	442	22.89	10,118.75	24.60	24.70	24.65	10,895.30	776.55
	Total :	3,24,023		111,35,563.82				1,06,74,412.30	-4,61,151.52
	PHARMACEUTICALS & CHEMICAL								
1.	ACI FORMULATION LIMITED	78,300	108.10	84,64,362.81	78.90	80.10	79.50	62,24,850.00	-2239512.81
2.	ACI LIMITED	21,456	283.07	60,73,606.36	171.50	165.00	168.25	36,09,972.00	-2463634.36
3.	ACTIVE FINE CHEMICALS LIMITED	450	32.11	14,452.63	82.30	83.00	82.65	37,192.50	22739.87
4.	BEACON PAHARMACEUTICALS LTD.	61,500	20.52	12,62,193.13	13.20	13.20	13.20	8,11,800.00	-450393.13
5.	BERGER PAINTS BANGLADESH LTD.	2,500	713.04	17,82,608.08	876.90	860.00	868.45	21,71,125.00	388516.92
6.	BEXIMCO PHARMACEUTICALS LTD.	2,93,342	77.24	2,26,58,419.91	47.20	47.00	47.10	138,16,408.20	-8842011.71
7.	BEXIMCO SYNTHETICS(SHARE)	24,325	18.92	4,60,464.39	16.70	16.70	16.70	4,06,227.50	-54236.89
8.	KEYA COSMETICS LIMITED	43,114	29.12	12,55,549.37	27.70	27.50	27.60	11,89,946.40	-65602.97

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

ICB ASSET MANAGEMENT COMPANY LIMITED

INDIVIDUAL PORTFOLIO STATEMENT (With Commission)

As on: 30/12/2013 Fund : PRIME FINANCE FIRST MUTUAL FUND ANNEXURE-C

Serial No.	Company Name	No of Shares	Cost Price		Market Rate			Total Market	Appriciation/ Erosion
			Rate	Total	DSE	CSE	Average		
	PHARMACEUTICALS & CHEMICAL								
9.	ORION PHARMA LIMITED	20,000	62.80	12,56,132.50	58.70	58.70	58.70	11,74,000.00	-82132.50
10.	RENATA (BD) LTD.	2,518	640.94	16,13,906.23	722.00	0.00	722.00	18,17,996.00	204089.77
11.	SALVO CHEMICAL INDUSTRY LTD.	242	17.50	4,236.00	24.70	25.00	24.85	6,013.70	1777.70
12.	SQUARE PHARMACEUTICALS LTD.	45,005	179.31	80,70,171.50	190.20	190.50	190.35	85,66,701.75	496530.25
	Total :	5,92,752		529,16,102.91				3,98,32,233.05	-1,30,83,869.86
	SERVICES								
1.	DELTA BRAC HOUSING CORPORATI	50,570	66.28	33,51,945.02	55.00	54.20	54.60	27,61,122.00	-590823.02
2.	EASTERN HOUSING LIMITED(SHARE	15,079	48.23	7,27,306.69	48.80	48.80	48.80	7,35,855.20	8548.51
3.	UNITED AIRWAYS (BD) LIMITED	80,000	15.97	12,78,130.50	16.40	16.40	16.40	13,12,000.00	33869.50
	Total :	1,45,649		53,57,382.21				48,08,977.20	-5,48,405.01
	CEMENT								
1.	CONFIDENCE CEMENT LTD.	17,000	114.06	19,39,152.67	123.90	124.00	123.95	21,07,150.00	167997.33
2.	LAFARGE SURMA CEMENT LTD.	1,10,000	35.48	39,03,420.26	33.50	33.00	33.25	36,57,500.00	-245920.26
3.	M.I. CEMENT FACTORY LIMITED	15,005	91.25	13,69,283.23	78.20	78.00	78.10	11,71,890.50	-197392.73
4.	MEGHNA CEMENT MILLS LTD.	15,200	302.93	46,04,662.95	142.80	142.00	142.40	21,64,480.00	-2440182.95
	Total :	1,57,205		118,16,519.11				91,01,020.50	-27,15,498.61
	IT								
1.	AGNI SYSTEMS LIMITED	97,986	33.71	33,03,898.75	22.90	23.10	23.00	22,53,678.00	-1050220.75
2.	BANGLADESH SUBMARINE CABLE C	5,050	105.53	5,32,951.47	168.10	168.00	168.05	8,48,652.50	315701.03
3.	DAFFODIL COMPUTERS LTD.	20,052	21.45	4,30,223.51	14.00	14.00	14.00	2,80,728.00	-149495.51
4.	INFORMATION SERVICES NETWORK	30,500	23.54	7,18,174.58	18.90	19.00	18.95	5,77,975.00	-140199.58
5.	INTECH ONLINE LIMITED	50,041	19.56	9,79,044.65	16.60	16.40	16.50	8,25,676.50	-153368.15
	Total :	2,03,629		59,64,292.96				47,86,710.00	-11,77,582.96
	TANNARY INDUSTRIES								
1.	APEX TANNERY LTD.	7,000	113.91	7,97,401.86	124.60	122.00	123.30	8,63,100.00	65698.14
	Total :	7,000		7,97,401.86				8,63,100.00	65,698.14
	CERAMIC INDUSTRY								
1.	FU-WANG CERAMICS INDS.LTD.	46,585	25.48	11,87,358.73	20.60	20.60	20.60	9,59,651.00	-227707.73
2.	RAK CERAMICS(BANGLADESH) LTD.	1,16,254	97.67	1,13,54,718.00	53.30	53.50	53.40	62,07,963.60	-5146754.40
3.	SHINEPUKUR CERAMICS LTD.	55,950	40.78	22,81,849.51	18.30	18.30	18.30	10,23,885.00	-1257964.51
	Total :	2,18,789		148,23,926.24				81,91,499.60	-66,32,426.64
	INSURANCE								
1.	ASIA INSURANCE LIMITED	72,452	32.70	23,69,569.26	30.00	30.00	30.00	21,73,560.00	-196009.26
2.	ASIA PACIFIC GENERAL INSURANCE	55,820	32.71	18,26,310.12	30.00	30.10	30.05	16,77,391.00	-148919.12
3.	BANGLADESH GEN. INSURANCE CO	53,405	38.04	20,31,847.63	29.00	29.20	29.10	15,54,085.50	-477762.13
4.	CITY GENERAL INSURANCE CO. LTD	20,400	25.52	5,20,618.30	27.50	27.50	27.50	5,61,000.00	40381.70
5.	CONTINENTAL INSURANCE LTD.	11,000	34.83	3,83,155.50	29.00	29.10	29.05	3,19,550.00	-63605.50
6.	DHAKA INSURANCE LIMITED	67,000	50.72	33,98,805.50	40.40	40.40	40.40	27,06,800.00	-692005.50
7.	EASTERN INSURANCE CO.LTD.	5,000	31.57	1,57,893.75	37.20	38.10	37.65	1,88,250.00	30356.25
8.	EASTLAND INSURANCE CO.LTD.	55,295	53.45	29,55,998.02	47.00	45.90	46.45	25,68,452.75	-387545.27
9.	FAREAST ISLAMI LIFE INSURANCE	35,422	111.98	39,66,791.40	96.00	95.40	95.70	33,89,885.40	-576906.00
10.	FEDERAL INSURANCE CO.LTD.	10,000	21.85	2,18,545.00	24.70	24.60	24.65	2,46,500.00	27955.00
11.	GREEN DELTA INSURANCE	2,025	87.49	1,77,171.22	94.90	94.00	94.45	1,91,261.25	14090.03
12.	ISLAMI INSURANCE BD LTD.	10,182	20.82	2,12,063.13	32.50	32.00	32.25	3,28,369.50	116306.37
13.	KARNAFULI INSURANCE CO.LTD.	2,500	24.06	60,150.00	24.30	0.00	24.30	60,750.00	600.00
14.	MERCHANTILE INSURANCE CO. LTD	3,100	23.80	73,807.50	26.70	26.40	26.55	82,305.00	8497.50
15.	NORTHERN GENERAL INSU. CO.LTD	7,500	44.10	3,30,774.88	41.10	37.60	39.35	2,95,125.00	-35649.88

ICB ASSET MANAGEMENT COMPANY LIMITED

INDIVIDUAL PORTFOLIO STATEMENT (With Commission)

As on: 30/12/2013

Fund : PRIME FINANCE FIRST MUTUAL FUND

ANNEXURE-C

Serial No. Company Name	No of Shares	Cost Price		Market Rate			Total Market	Appriciation/ Erosion
		Rate	Total	DSE	CSE	Average		
INSURANCE								
16. PHOENIX INSURANCE CO.LTD.	37,577	44.96	16,89,638.11	42.00	41.10	41.55	15,61,324.35	-128313.76
17. PIONEER INSURANCE COMPANY LT	20,297	54.08	10,97,777.75	66.40	69.00	67.70	13,74,106.90	276329.15
18. PROGRESSIVE LIFE INSURANCE CO	7,797	169.51	13,21,696.00	113.80	115.60	114.70	8,94,315.90	-427380.10
19. PROVATI INSURANCE COMPANY LTI	10,362	15.78	1,63,558.00	28.30	28.30	28.30	2,93,244.60	129686.60
20. RELIANCE INSURANCE CO. LTD	2,000	74.68	1,49,372.50	79.70	73.00	76.35	1,52,700.00	3327.50
21. RUPALI INSURANCE COMPANY LTD	19,880	31.23	6,21,038.73	33.60	33.80	33.70	6,69,956.00	48917.27
22. RUPALI LIFE INSURANCE CO. LTD.	272	70.01	19,043.50	111.30	111.00	111.15	30,232.80	11189.30
23. SANDHANI LIFE INSURANCE CO.LTD	5,000	73.67	3,68,368.63	72.20	71.20	71.70	3,58,500.00	-9868.63
Total :	5,14,286		241,13,994.43				2,16,77,665.95	-24,36,328.48
TELECOMMUNICATION								
1. GRAMEEN PHONE LTD.	5,000	183.87	9,19,395.95	200.90	203.50	202.20	10,11,000.00	91604.05
Total :	5,000		9,19,395.95				10,11,000.00	91,604.05
FINANCE AND LEASING								
1. BANGLADESH FIN. & INV. CO. LTD.	60,596	56.99	34,53,575.75	19.30	19.10	19.20	11,63,443.20	-2290132.55
2. BANGLADESH INDS. FINANCE CO.	82,293	55.75	45,88,530.22	17.30	17.20	17.25	14,19,554.25	-3168975.97
3. BAY LEASING & INVESTMENT LTD.	47,900	48.80	23,37,849.51	42.50	42.60	42.55	20,38,145.00	-299704.51
4. FAREAST FINANCE & INVESTMENT (	30,000	11.97	3,59,297.00	16.70	16.80	16.75	5,02,500.00	143203.00
5. FIRST LEASE FINANCE AND INVESTI	60,466	30.30	18,32,420.46	33.20	33.30	33.25	20,10,494.50	178074.04
6. GSP FINANCE COMPANY (BD) LTD.	57,845	31.02	17,94,549.50	31.50	31.30	31.40	18,16,333.00	21783.50
7. I P D C	1,23,279	32.12	39,60,617.17	20.00	20.00	20.00	24,65,580.00	-1495037.17
8. I.D.L.C FINANCE LIMITED	20,045	61.05	12,23,850.99	62.90	63.10	63.00	12,62,835.00	38984.01
9. INTL. LEASING & FIN. SERVICES	1,14,933	54.11	62,20,124.82	15.80	15.90	15.85	18,21,688.05	-4398436.77
10. ISLAMIC FINANCE AND INVESTMENT	1,66,777	34.08	56,84,984.38	18.70	18.90	18.80	31,35,407.60	-2549576.78
11. UNITED LEASING CO. LTD.	32,729	32.10	10,50,709.84	33.20	0.00	33.20	10,86,602.80	35892.96
12. UTTARA FINANCE & INVEST. LTD	35,028	74.07	25,94,826.20	82.70	82.90	82.80	29,00,318.40	305492.20
Total :	8,31,891		351,01,335.84				2,16,22,901.80	-1,34,78,434.04
CORPORATE BOND								
1. ACI LIMITED (ZERO COUPON BOND)	200	748.60	1,49,720.00	910.00	820.00	865.00	1,73,000.00	23280.00
2. IBBL MUDARABA PERPETUAL BOND	500	947.88	4,73,944.21	971.00	965.00	968.00	4,84,000.00	10055.79
Total :	700		6,23,664.21				6,57,000.00	33,335.79
MISCELLANEOUS								
1. ARAMIT LIMITED	1,000	333.32	3,33,327.10	330.90	331.60	331.25	3,31,250.00	-2077.10
2. BEXIMCO LIMITED(SHARE)	2,46,174	147.51	3,63,14,168.60	32.20	32.10	32.15	79,14,494.10	-28399674.50
3. USMANIA GLASS SHEET	113	81.55	9,215.61	141.60	138.00	139.80	15,797.40	6581.79
Total :	2,47,287		366,56,711.31				82,61,541.50	-2,83,95,169.81
LISTED SECURITIES(TOTAL):	75,55,860		33,67,24,234.80				23,39,73,542.25	-10,27,50,692.55
NON-LISTED SECURITIES:			0.00				0.00	
GRAND TOTAL:			33,67,24,234.80				23,39,73,542.25	-10,27,50,692.55

ZOHA ZAMAN KABIR RASHID & CO.
Chartered Accountants

PRIME FINANCE FIRST MUTUAL FUND

ANNEXURE-D

STATEMENT OF PROFIT ON SALE OF INVESTMENT FOR FY 2013

Sl. No.	Name of the Company	NO OF SHARE (SOLD)	SALE PRICE	COST PRICE	PROFIT/(LOSS)
1.	1ST ICB MUTUAL FUND	200.00	179545.02	137284.32	42260.70
2.	AAMRA TECHNOLOGIES LTD.	4000.00	156009.00	63770.00	92239.00
3.	ACTIVE FINE CHEMICALS LIMITED	4500.00	442042.13	144475.00	297567.13
4.	AGRICULTURAL MARKETING CO.LTD	36600.00	7786724.42	4949192.00	2837532.42
5.	AL ARAFA ISLAMI BANK LTD.	3582.00	74245.72	65550.60	8695.12
6.	APEX ADELCHI FOOTWEAR LTD.	4000.00	1314605.25	863550.00	451055.25
7.	APEX FOODS LTD.	4500.00	421094.64	323435.00	97659.64
8.	APEX TANNERY LTD.	16600.00	2074760.11	1900522.00	174238.11
9.	ARAMIT LIMITED	5750.00	2050510.88	1916595.00	133915.88
10.	B A T B C	500.00	643886.26	278942.50	364943.76
11.	B.S.C.	1000.00	403251.86	283540.00	119711.86
12.	BANGLADESH BUILDING SYSTEM LTD	6000.00	253365.00	60000.00	193365.00
13.	BANGLADESH SUBMARINE CABLE CO.	11600.00	2428164.38	1400780.00	1027384.38
14.	BDCOM ONLINE LIMITED	6500.00	172567.50	121095.00	51472.50
15.	BERGER PAINTS BANGLADESH LTD.	500.00	441892.50	356520.00	85372.50
16.	BRAC BANK LTD.	79500.00	2647614.38	2535725.00	111889.38
17.	CONFIDENCE CEMENT LTD.	3000.00	359299.50	313130.00	46169.50
18.	CVO PETROCHEMICAL REFINERY LIMITEL	10700.00	2772870.46	1793804.00	979066.46
19.	DBH FIRST MUTUAL FUND	99500.00	724534.13	698490.00	26044.13
20.	DESHBANDHU POLYMER LIMITED	5000.00	116607.76	99190.00	17417.76
21.	DHAKA ELECTRIC SUPPLY CO. LTD.	37000.00	3387759.38	3190460.00	197299.38
22.	DHAKA INSURANCE LIMITED	1500.00	89026.88	86955.00	2071.88
23.	EASTERN BANK LTD.	10000.00	296257.50	268700.00	27557.50
24.	EASTERN HOUSING LIMITED(SHARE)	35000.00	2030271.60	1834312.00	195959.60
25.	EBL FIRST MUTUAL FUND	25000.00	256856.25	246500.00	10356.25
26.	ENVOY TEXTILES LTD.	14400.00	839336.40	653552.00	185784.40

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

PRIME FINANCE FIRST MUTUAL FUND

STATEMENT OF PROFIT ON SALE OF INVESTMENT FOR FY 2013

Sl. No.	Name of the Company	NO OF SHARE (SOLD)	SALE PRICE	COST PRICE	PROFIT/(LOSS)
27.	FIRST LEASE FINANCE AND INVESTMENT	64500.00	2250559.50	2060010.00	190549.50
28.	FU-WANG FOODS LIMITED	4100.00	103620.30	104490.00	(869.70)
29.	GENERATION NEXT FASHIONS LTD.	104580.00	2863692.83	2264203.40	599489.43
30.	GLAXO SMITHKLINE (BD) LTD.	1000.00	886079.25	504260.00	381819.25
31.	GOLDEN HARVEST AGRO IND. LTD.	154200.00	7355265.75	6194214.00	1161051.75
32.	GOLDEN SON LTD.	5877.00	290966.76	177007.70	113959.06
33.	GRAMEEN PHONE LTD.	12000.00	2253851.25	2065650.00	188201.25
34.	GREEN DELTA INSURANCE	21000.00	2190549.90	1929148.00	261401.90
35.	HEIDELBERG CEMENT BD. LTD.	20600.00	7308981.76	5281798.50	2027183.26
36.	I.D.L.C FINANCE LIMITED	1200.00	126323.40	99168.00	27155.40
37.	IBBL MUDARABA PERPETUAL BOND	935.00	891326.10	886272.15	5053.95
38.	ICB AMCL SONALI BANK 1ST MF	170500.00	2010561.00	1667750.00	342811.00
39.	IFIC BANK 1ST MF	50000.00	406680.75	391500.00	15180.75
40.	IFIL ISLAMIC MUTUAL FUND-1	50000.00	281793.75	249500.00	32293.75
41.	INFORMATION SERVICES NETWORK L	24500.00	603637.13	576485.00	27152.13
42.	INTECH ONLINE LIMITED	64000.00	1399392.75	1252230.00	147162.75
43.	ISLAMI BANK LTD.	10800.00	416755.50	374196.00	42559.50
44.	ISLAMI INSURANCE BD LTD.	10000.00	334761.00	208200.00	126561.00
45.	JAMUNA BANK LTD.	2500.00	53116.88	47650.00	5466.88
46.	JAMUNA OIL COMPANY LTD.	6400.00	1627580.85	1263808.00	363772.85
47.	KARNAFULI INSURANCE CO.LTD.	5000.00	127410.68	120300.00	7110.68
48.	KEYA COSMETICS LIMITED	3000.00	104438.25	97950.00	6488.25
49.	LINDE BANGLADESH LIMITED	350.00	219948.75	174429.50	45519.25
50.	M.I. CEMENT FACTORY LIMITED	29000.00	2818595.85	2624365.00	194230.85
51.	MALEK SPINNING MILLS LTD.	7500.00	183290.63	131400.00	51890.63
52.	MEGHNA PETROLEUM LTD.	7600.00	1445616.90	1145548.00	300068.90

ZOHA ZAMAN KABIR RASHID & CO.
Chartered Accountants

PRIME FINANCE FIRST MUTUAL FUND **ANNEXURE-D**

STATEMENT OF PROFIT ON SALE OF INVESTMENT FOR FY 2013

Sl. No.	Name of the Company	NO OF SHARE (SOLD)	SALE PRICE	COST PRICE	PROFIT/(LOSS)
53.	MERCHANTILE INSURANCE CO. LTD.	2500.00	78802.50	59525.00	19277.50
54.	MERKENTILE BANK LIMITED	14000.00	251370.00	236950.00	14420.00
55.	MJL BANGLADESH LIMITED	700.00	59351.25	54194.00	5157.25
56.	NATIONAL LIFE INSURANCE CO.LTD	1000.00	309225.00	245610.00	63615.00
57.	NATIONAL POLYMER LIMITED	51300.00	3228837.68	2846235.00	382602.68
58.	PADMA ISLAMI LIFE INSURANCE	4000.00	258951.00	120520.00	138431.00
59.	PADMA OIL COMPANY.	9300.00	3502890.83	1735948.00	1766942.83
60.	PARAMOUNT TEXTILE LIMITED	18750.00	1050292.70	525000.00	525292.70
61.	PEOPLES INSURANCE CO. LTD.	2500.00	76059.38	63900.00	12159.38
62.	PIONEER INSURANCE COMPANY LTD	5000.00	427329.00	272500.00	154829.00
63.	POPULAR LIFE FIRST MUTUAL FUND	150000.00	1157100.00	1083000.00	74100.00
64.	POWER GRID CO. OF BANGLADESH LTD.	16500.00	1056851.25	1001385.00	55466.25
65.	PREMIER CEMENT MILLS LIMITED	6200.00	646200.45	136400.00	509800.45
66.	PRIME BANK LIMITED	98750.00	3720675.01	3641900.00	78775.01
67.	PROVATI INSURANCE COMPANY LTD.	2500.00	71321.25	39450.00	31871.25
68.	PUBALI BANK LTD.	10007.00	322313.40	272237.88	50075.52
69.	R. N. SPINNING MILLS LIMITED	2500.00	100498.13	95900.00	4598.13
70.	RANGPUR FOUNDRY LTD	4000.00	334561.50	252240.00	82321.50
71.	RECKITT BENCHKISER(BD) LTD.	200.00	154413.00	94494.00	59919.00
72.	RENATA (BD) LTD.	950.00	774858.00	506757.50	268100.50
73.	RUPALI LIFE INSURANCE CO. LTD.	5500.00	622839.01	385205.00	237634.01
74.	SAIHAM COTTON MILLS LTD.	2500.00	67830.00	62725.00	5105.00
75.	SAIHAM TEXTILE MILLS LTD.	10000.00	354112.50	299400.00	54712.50
76.	SALVO CHEMICAL INDUSTRY LTD.	2000.00	46683.00	35060.00	11623.00
77.	SHAMPUR SUGAR MILLS	5500.00	46174.28	37730.00	8444.28
78.	SINGER BANGLADESH LTD.	2000.00	367080.01	241870.00	125210.01

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

PRIME FINANCE FIRST MUTUAL FUND **ANNEXURE-D**

STATEMENT OF PROFIT ON SALE OF INVESTMENT FOR FY 2013

Sl. No.	Name of the Company	NO OF SHARE (SOLD)	SALE PRICE	COST PRICE	PROFIT/(LOSS)
79.	SOUTHEAST BANK 1ST MUTUAL FUND	78000.00	717751.14	617865.00	99886.14
80.	SOUTHEAST BANK LIMITED	10010.00	187715.54	158408.40	29307.14
81.	SQUARE PHARMACEUTICALS LTD.	55510.00	10071347.56	9575128.70	496218.86
82.	SQUARE TEXTILE MILLS LTD.	650.00	65495.85	50098.00	15397.85
83.	THE DACCA DYEING & MAN. CO. LTD.	1000.00	33017.25	25180.00	7837.25
84.	THE PREMIER BANK LTD.	25000.00	286781.25	242250.00	44531.25
85.	TITAS GAS TRANSMISSION & D.C.L	99000.00	6980604.75	6600200.00	380404.75
86.	TRUST BANK 1ST MUTUAL FUND	250000.00	2397990.00	2059000.00	338990.00
87.	U.C.B.L.	28200.00	573642.30	492754.00	80888.30
88.	UNITED AIRWAYS (BD) LIMITED	92900.00	1828666.88	1636402.00	192264.88
89.	UNITED LEASING CO. LTD.	1200.00	45725.40	44304.00	1421.40
90.	USMANIA GLASS SHEET	12000.00	1510264.88	1067765.00	442499.88
91.	UTTARA BANK LTD.	10000.00	361593.75	328400.00	33193.75
92.	UTTARA FINANCE & INVEST. LTD	15850.00	1531252.28	1354276.00	176976.28
		2365051.00	116596365.34	95075770.15	21520595.19

ZOHA ZAMAN KABIR RASHID & CO.
Chartered Accountants