AUDITORS' REPORT AND FINANCIAL STATEMENT OF PRIME FINANCE FIRST MUTUAL FUND

FOR THE YEAR ENDED 31TH DECEMBER 2014

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 31 December, 2014 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 free 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 auditorconsiders 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, 2014 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 and Exchange 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

January 29, 2015

Zoha Zaman Kabir Rashid & Co.
Chartered Accountants

Rupayan Karim Tower
Level 7, Suite 7A
80, Kakrai
Dhaka -1000

ZOHA ZAMAN KABIR RASHID & CO.
Chartered Accountants

PRIME FINANCE FIRST MUTUAL FUND
Statement of Financial Position
As at 31 December 2014

	Notes	2014 Taka	2013 Taka
ASSETS			
Marketable securities -at cost	3	315,916,543	336,724,235
Cash and bank balances	4	22,210,888	9,334,817
Other current assets	5	17,159,041	6,130,714
Total Assets		**355,286,472**	**352,189,766**
CAPITAL AND LIABILITIES			
Capital	6	200,000,000	200,000,000
Reserve and surplus	7	31,691,027	33,008,432
Current liabilities	8	19,395,445	18,981,334
Provision for Marketable securities		104,200,000	100,200,000
Total Capital and Liabilities		**355,286,472**	**352,189,766**
Net Asset Value (NAV)			
NAV at Cost price		**16.79**	**16.66**
NAV at Market price		**11.59**	**11.52**

These financial statements should be read in conjunction with annexed notes 1 to 12.

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
29, January 2015

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

PRIME FINANCE FIRST MUTUAL FUND
Statement of Comprehensive Income
For the year ended 31 December 2014

	Notes	2014 Taka	2013 Taka
INCOME			
Profit on sale of investment		21,801,961	21,520,595
Dividend from investment in shares		5,483,006	3,433,683
Interest on bank deposits	9	615,774	715,661
Total Income		**27,900,741**	**25,669,939**
EXPENSES			
Management fee	2.6	4,208,715	4,042,140
Trusteeship fee	2.7	200,000	200,000
Custodian fee	2.8	228,923	219,462
Annual fees	2.9	200,000	200,000
Listing fees		110,000	110,000
Audit fee		23,000	23,000
Other operating expenses	10	301,677	419,260
Total Expenses		**5,272,315**	**5,213,862**
Profit before provision		**22,628,426**	**20,456,077**
Provision against marketable investment	2.10	4,000,000	-
Net profit for the year		**18,628,426**	**20,456,077**
Earnings Per Unit		**0.93**	**1.02**

These financial statements should be read in conjunction with annexed notes 1 to 12.

For ICB Asset Management Company Ltd
Asset Manager

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As per annexed report of same date.

Zoha Zaman Kabir Rashid & Co
Chartered Accountants

Dhaka,
29 January, 2015

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PRIME FINANCE FIRST MUTUAL FUND
Statement of Cash Flows
For the year ended 31 December 2014

	2014 Taka	2013 Taka
Cash Flows from Operating Activities:		
Dividend from investment in shares	5,654,866	3,421,406
Interest on bank deposits	615,774	715,661
Other operating expenses	(5,096,643)	(5,886,790)
Net Cash used in Operating Activities (A)	**1,173,997**	**(1,749,723)**
Cash Flows from Investing Activities:		
Purchase of marketable securities	(70,494,955)	(101,449,990)
Sale of marketable securities	111,058,589	116,671,225
Application for investment in shares	(31,640,000)	(37,500,000)
Refund received from investment in shares	22,540,000	37,560,000
Adjustment of NRB account	1,225	(18,654)
Net Cash from Investing Activities (B)	**31,464,859**	**15,262,581**
Cash Flows from Financing Activities:		
Unit (share) application money refunded	-	(5,000)
Dividend paid	(19,762,785)	(19,214,710)
Net Cash from Financing Activities (C)	**(19,762,785)**	**(19,219,710)**
Net Increase/(Decrease) in Cash (D = A+B+C)	**12,876,071**	**(5,706,852)**
Opening cash and bank balances (E)	9,334,817	15,041,669
Closing cash and bank balances (F = D+E)	**22,210,888**	**9,334,817**

These financial statements should be read in conjunction with annexed notes 1 to 12.

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Asset Manager

Md. Alauddin Khan
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As per annexed report of same date.

Zoha Zaman Kabir Rashid & Co
Chartered Accountants

Dhaka,
29, January 2015

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 2014

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.

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 2014.

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 সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচ্যুয়াল ফান্ড) বিধিমালা ২০০১), 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.

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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 104,200,000 (of which TK 4,000,000 has been provided in the current year and TK 100,200,000 is accumulated balance up to previous year) 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 104,176,291 as on 31 December,2014.

2.11 Revenue recognisation

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.

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3. Marketable Securities (At Cost)

	2014 Taka
Equity shares (note 3.1)	315,916,543
	315,916,543

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	1,353,294	38,040,608	30,012,484	(8,028,124)
Mutual funds	2,196,066	17,245,756	10,817,233	(6,428,523)
Engineering	293,638	34,602,490	20,112,016	(14,490,474)
Food and allied products	175,520	5,649,059	3,996,956	(1,652,103)
Fuel and Power	476,530	36,308,730	30,913,952	(5,394,778)
Textiles	739,175	22,188,408	18,552,643	(3,635,766)
Pharmaceuticals and chemical	495,448	31,145,194	26,075,815	(5,069,379)
Services	45,070	2,971,189	3,213,491	242,302
Cement	60,205	8,782,225	5,423,122	(3,359,104)
Information technology	168,297	3,924,228	3,256,850	(667,378)
Ceramics	235,072	14,823,926	8,942,672	(5,881,254)
Insurance	703,888	29,974,893	21,148,313	(8,826,580)
Finance and leasing	793,992	31,567,990	16,602,666	(14,965,324)
Corporate bond	1,100	1,003,893	1,079,650	75,757
Miscellaneous	304,600	37,687,954	11,592,390	(26,095,564)
Total	**8,041,895**	**315,916,543**	**211,740,252**	**(104,176,291)**

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

4. Cash and Bank Balances

	2014 Taka	2013 Taka
Bank deposits with:		
IFIC Bank Ltd, Motijheel Branch	2,353,183	2,298,996
Prime Bank Ltd, SBC Tower Branch	16,232,543	3,518,135
IFIC Bank Ltd, Federation Branch, (D/A account 2009)	703,565	666,052
Shahjalal Islami Bank Ltd, Motijheel, (D/A account 2010)	111,713	121,912
Shahjalal Islami Bank Ltd, Motijheel, (D/A account 2011)	1,139,166	1,105,562
Shahjalal Islami Bank Ltd, Motijheel, (D/A account 2012)	584,245	1,012,899
Shahjalal Islami Bank Ltd, Motijheel, (D/A account 2012)	473,987	-
NRB Bank Accounts Balance (Note 4.1)	612,486	611,261
	22,210,888	**9,334,817**

4.1 NRB Bank Accounts Balance

	2014 Taka	2013 Taka
IFIC Bank Ltd, Motijheel Branch (USD)		
Opening balance	567,277	585,739
Adjustment	4,609	(18,462)
Closing balance	**571,886**	**567,277**

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IFIC Bank Ltd, Motijheel Branch (GBP)

Opening balance	22,105	22,426
Adjustment	(998)	(321)
Closing balance	**21,107**	**22,105**

IFIC Bank Ltd, Motijheel Branch (EUR)

Opening balance	21,879	21,750
Adjustment	(2,386)	129
Closing balance	**19,493**	**21,879**
Total	**612,486**	**611,261**

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 7,336.58, GBP 173.82 and EUR 206.67 respectively at 31 December 2014, awaiting for clearance and the conversion rate of BDT with foreign currency are as follows USD 77.9500 GBP 121.4305 and EUR 94.3195.

5. Other Current Assets

	2014 Taka	2013 Taka
Dividend receivables	675,730	793,421
Share application money	14,100,000	5,000,000
Securities and others deposits	300,000	300,000
Receivable from Sale of shares	2,083,311	37,293
	17,159,041	**6,130,714**

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

	2014 Taka	2013 Taka
Retained earnings (Note 7.1)	19,191,027	20,508,432
Dividend equalization fund	12,500,000	12,500,000
	31,691,027	**33,008,432**

7.1 Retained earnings

	2014 Taka	2013 Taka
Balance as at 1st January	20,508,432	20,052,355
Less: Last year dividend	20,000,000	20,000,000
Add: Last year Adjustment	54,169	-
	562,601	**52,355**
Addition during the year	18,628,426	20,456,077
Balance as at 31st December	**19,191,027**	**20,508,432**

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8. Current Liabilities

	2014 Taka	2013 Taka
Management fee - ICB AMCL	4,208,715	4,042,140
Trusteeship fee - ICB	200,000	200,000
Custodian fee - ICB	228,923	219,462
Audit fee	20,000	20,000
Annual listing fee	110,000	110,000
Share application money (unit capital) refundable	2,382,486	2,381,261
Dividend payable	12,245,321	12,008,106
Other	-	365
	19,395,445	**18,981,334**

9. Interest on Bank Deposits

	2014 Taka	2013 Taka
Interest on		
Short term deposits	534,314	554,721
Corporate bonds	81,460	160,940
	615,774	**715,661**

10. Other Operating Expenses

	2014 Taka	2013 Taka
Advertisement	182,100	106,614
Printing and Stationary	22,454	20,073
Bank charges & Excise duty	18,383	25,948
Connetion fee	6,000	6,000
Dividend distribution expenses	399	2,047
CDBL charges	57,200	108,822
Others	15,141	149,756
	301,677	**419,260**

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

12. 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 2014

Annexure-A

Sl. No.	Company Name	Dividend Per Share	No. of Shares	Total Amount
1	1ST ICB MUTUAL FUND	80.00	1000	80,000
2	2ND ICB MUTUAL FUND	40.00	50	2,000
3	3RD ICB MUTUAL FUND	25.00	50	1,250
4	4TH ICB MUTUAL FUND	25.00	100	2,500
5	5TH ICB MUTUAL FUND	22.50	100	2,250
6	6TH ICB MUTUAL FUND	11.00	400	4,400
7	7TH ICB MUTUAL FUND	13.00	500	6,500
8	8TH ICB MUTUAL FUND	12.00	500	6,000
9	AB BANK LTD.	0.50	74250	37,125
10	ACI FORMULATION LIMITED	2.50	78300	195,750
11	ACI LIMITED	8.50	26456	224,876
12	AIBL 1st ISLAMIC MUTUAL FUND	0.55	151000	83,050
13	ARAMIT LIMITED	5.00	1000	5,000
14	ASIA INSURANCE LIMITED	1.50	72452	108,678
15	ASIA PACIFIC GENERAL INSURANCE	1.20	55820	66,984
16	ATLAS(BANGLADESHD) LTD.	3.50	20416	71,456
17	B.S.C.	10.00	2000	20,000
18	BANGLADESH GEN. INSURANCE CO.	1.20	53405	64,086
19	BAY LEASING & INVESTMENT LTD.	1.70	48000	81,600
20	BERGER PAINTS BANGLADESH LTD.	22.00	1000	22,000
21	BEXIMCO PHARMACEUTICALS LTD.	1.00	293342	293,342
22	BRAC BANK LTD.	1.00	5133	5,133
23	BSRM STEELS LIMITED	1.50	130620	195,930
24	CONFIDENCE CEMENT LTD.	2.75	12000	33,000
25	CONTINENTAL INSURANCE LTD.	1.00	11000	11,000
26	DBH FIRST MUTUAL FUND	0.06	189000	11,340
27	DELTA BRAC HOUSING CORPORATION	2.50	47570	118,925
28	DHAKA ELECTRIC SUPPLY CO. LTD.	1.00	25434	25,434
29	DHAKA INSURANCE LIMITED	2.00	67000	134,000
30	DUTCH BANGLA BANK LIMITED	4.00	50500	202,000
31	EASTERN INSURANCE CO.LTD.	2.00	3000	6,000
32	EASTLAND INSURANCE CO.LTD.	1.50	55295	82,943
33	EBL FIRST MUTUAL FUND	0.70	109500	76,650
34	ENVOY TEXTILES LTD.	1.70	15200	25,840
35	FAREAST ISLAMI LIFE INSURANCE	4.00	34022	136,088
36	FIRST SECURITY ISLAMI BANK LTD.	1.00	75990	75,990
37	GOLDEN HARVEST AGRO IND. LTD.	1.00	110280	110,280
38	GRAMEEN PHONE LTD.	5.00	10000	50,000
39	GREEN DELTA INSURANCE	1.50	2025	3,038
40	HAMID FABRICS LIMITED	1.00	5000	5,000
41	I P D C	0.50	123279	61,640
42	I.D.L.C FINANCE LIMITED	0.50	45	23
43	ICB AMCL SONALI BANK 1ST MF	1.00	100000	100,000
44	IFIL ISLAMIC MUTUAL FUND-1	1.00	100000	100,000
45	INTL. LEASING & FIN. SERVICES	0.50	114933	57,467
46	ISLAMIC FINANCE AND INVESTMENT	0.60	166777	100,066
47	JAMUNA OIL COMPANY LTD.	9.00	20086	180,774
48	KHULNA POWER COMPANY LTD.	2.50	100687	251,718
49	M.I. CEMENT FACTORY LIMITED	3.00	35005	105,015
50	MALEK SPINNING MILLS LTD.	1.00	37370	37,370
51	MEGHNA CEMENT MILLS LTD.	1.50	15200	22,800
52	MEGHNA PETROLEUM LTD.	7.00	20096	140,672

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PRIME FINANCE FIRST MUTUAL FUND

Dividend Income for the FY 2014

Annexure-A

Sl. No.	Company Name	Dividend Per Share	No. of Shares	Total Amount
53	MERCHANTILE INSURANCE CO. LTD.	1.00	8905	8,905
54	MJL BANGLADESH LIMITED	2.50	14200	35,500
55	N C C BANK LTD.	0.60	40117	24,070
56	ONE BANK LIMITED	0.90	73323	65,991
57	ORION PHARMA LIMITED	1.50	25000	37,500
58	PADMA OIL COMPANY.	9.00	90	810
59	PHOENIX INSURANCE CO.LTD.	2.00	30577	61,154
60	PIONEER INSURANCE COMPANY LTD	1.00	20297	20,297
61	POWER GRID CO. OF BANGLADESH LTD.	1.50	60407	90,611
62	PRIME BANK LIMITED	1.25	49500	61,875
63	PRIME TEXTILE SPIN.MILLS LTD.	1.00	90500	90,500
64	RAK CERAMICS(BANGLADESH) LTD.	1.50	116254	174,381
65	RANGPUR FOUNDRY LTD	2.20	10000	22,000
66	RELIANCE INSURANCE CO. LTD	1.50	2000	3,000
67	RENATA (BD) LTD.	7.50	1200	9,000
68	RUPALI INSURANCE COMPANY LTD	1.00	19880	19,880
69	S. ALAM COLD ROLLED STEELS LTD	1.30	121300	157,690
70	SAIHAM COTTON MILLS LTD.	1.00	109750	109,750
71	SAIHAM TEXTILE MILLS LTD.	1.50	60000	90,000
72	SQUARE PHARMACEUTICALS LTD.	3.00	8000	24,000
73	SQUARE TEXTILE MILLS LTD.	2.00	30000	60,000
74	STANDARD BANK LTD	1.00	141093	141,093
75	TITAS GAS TRANSMISSION & D.C.L	3.80	40000	152,000
76	U.C.B.L.	2.00	25000	50,000
77	UNITED FINANCE LIMITED	0.50	27929	13,965
78	UTTARA BANK LTD.	1.50	30050	45,075
79	UTTARA FINANCE & INVEST. LTD	3.00	22528	67,584
80	FRACTIONAL STOCK DIVIDEND			1,396
	Total			**5,483,006**

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Chartered Accountants

PRIME FINANCE FIRST MUTUAL FUND

Dividend Receivable as at 31 December 2014

Annexure-B

SL No.	Company Name	Dividend Per Share	No of Shares	Total Amount
1	ATLAS(BANGLADESHD) LTD.	3.50	20416	71,456
2	GOLDEN HARVEST AGRO IND. LTD.	1.00	110280	110,280
3	HAMID FABRICS LIMITED	1.00	5000	5,000
4	M.I. CEMENT FACTORY LIMITED	3.00	35005	105,015
5	MALEK SPINNING MILLS LTD.	1.00	37370	37,370
6	PRIME TEXTILE SPIN.MILLS LTD.	1.00	90500	90,500
7	SAIHAM TEXTILE MILLS LTD.	1.50	60000	90,000
8	STANDARD BANK LTD (TDS)			14,109
9	TITAS GAS TRANSMISSION & D.C.L	3.80	40000	152,000
Total				**675,730**

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Chartered Accountants

Zoha Zaman Kabir Rashid & Co.
CHARTERED ACCOUNTANTS

ICB ASSET MANAGEMENT COMPANY LIMITED

INDIVIDUAL PORTFOLIO STATEMENT (With Commission)

As on: 30/12/2014 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.	79,447	51.78	41,14,158.64	29.90	30.00	29.95	23,79,437.65	-1734720.99
2.	BANK ASIA LIMITED	62,315	21.41	13,34,377.64	16.70	16.90	16.80	10,46,892.00	-287485.64
3.	DUTCH BANGLA BANK LIMITED	50,500	144.89	73,17,022.64	105.80	104.80	105.30	53,17,650.00	-1999372.64
4.	EXIM BANK OF BANGLADESH LTD.	24,519	12.89	3,16,078.44	11.10	11.00	11.05	2,70,934.95	-45143.49
5.	FIRST SECURITY ISLAMI BANK LTD.	1,13,985	14.19	16,18,358.30	10.90	10.90	10.90	12,42,436.50	-375921.80
6.	I.F.I.C. BANK LTD.	53,750	27.20	14,62,423.32	26.10	26.30	26.20	14,08,250.00	-54173.32
7.	ISLAMI BANK LTD.	26,400	25.07	6,61,870.50	23.40	23.80	23.60	6,23,040.00	-38830.50
8.	JAMUNA BANK LTD.	40,176	16.44	6,60,554.17	12.30	12.50	12.40	4,98,182.40	-162371.77
9.	MUTUAL TRUST BANK LIMITED	84,095	25.19	21,18,983.45	19.80	19.70	19.75	16,60,876.25	-458107.20
10.	N C C BANK LTD.	42,122	14.36	6,05,175.87	11.20	11.20	11.20	4,71,766.40	-133409.47
11.	NATIONAL BANK LTD.	83,300	15.88	13,23,300.15	11.40	11.50	11.45	9,53,785.00	-369515.15
12.	ONE BANK LIMITED	80,655	20.00	16,13,446.75	15.80	15.80	15.80	12,74,349.00	-339097.75
13.	PRIME BANK LIMITED	1,28,000	26.47	33,88,279.33	19.60	19.40	19.50	24,96,000.00	-892279.33
14.	RUPALI BANK LTD.	21,250	68.13	14,47,812.75	59.20	57.30	58.25	12,37,812.50	-210000.25
15.	SHAHJALAL ISLAMI BANK LTD.	22,300	16.64	3,71,121.63	11.50	11.40	11.45	2,55,335.00	-115786.63
16.	STANDARD BANK LTD	1,41,093	17.44	24,61,949.24	12.70	12.70	12.70	17,91,881.10	-670068.14
17.	THE CITY BANK LTD.	40,020	20.70	8,28,531.94	21.80	21.80	21.80	8,72,436.00	43904.06
18.	TRUST BANK LTD.	1,02,762	22.16	22,78,232.14	19.50	19.50	19.50	20,03,859.00	-274373.14
19.	U.C.B.L.	40,000	26.96	10,78,411.44	29.30	29.20	29.25	11,70,000.00	91588.56
20.	UTTARA BANK LTD.	1,16,605	26.07	30,40,519.94	25.90	26.20	26.05	30,37,560.25	-2959.69
	Total :	13,53,294		380,40,608.28				3,00,12,484.00	-80,28,124.28
	FUNDS								
1.	2ND ICB MUTUAL FUND	50	237.59	11,879.63	282.00	250.00	266.00	13,300.00	1420.37
2.	3RD ICB MUTUAL FUND	50	140.85	7,042.56	235.00	230.00	232.50	11,625.00	4582.44
3.	4TH ICB MUTUAL FUND	100	132.83	13,283.13	220.00	202.00	211.00	21,100.00	7816.87
4.	5TH ICB MUTUAL FUND	100	127.31	12,731.75	192.70	185.00	188.85	18,885.00	6153.25
5.	6TH ICB MUTUAL FUND	1,000	55.07	55,077.35	56.90	56.40	56.65	56,650.00	1572.65
6.	7TH ICB MUTUAL FUND	500	74.88	37,443.38	93.20	84.80	89.00	44,500.00	7056.62
7.	8TH ICB MUTUAL FUND	500	53.73	26,867.00	65.80	64.20	65.00	32,500.00	5633.00
8.	AIBL 1st ISLAMIC MUTUAL FUND	1,51,000	10.00	15,10,000.00	4.50	4.60	4.55	6,87,050.00	-822950.00
9.	DBH FIRST MUTUAL FUND	1,89,000	7.02	13,27,471.38	4.60	4.50	4.55	8,59,950.00	-467521.38
10.	EBL FIRST MUTUAL FUND	1,09,500	9.01	9,87,673.11	5.30	5.20	5.25	5,74,875.00	-412798.11
11.	EBL NRB MUTUAL FUND	6,04,053	8.42	50,88,220.00	4.90	4.40	4.65	28,08,846.45	-2279373.55
12.	FIRST JANATA BANK MUTUAL FUND	2,22,123	7.13	15,85,104.75	5.10	5.00	5.05	11,21,721.15	-463383.60
13.	GREEN DELTA MUTUAL FUND	2,50,000	6.95	17,39,090.75	4.60	4.50	4.55	11,37,500.00	-601590.75
14.	ICB AMCL SONALI BANK 1ST MF	1,00,000	8.50	8,50,791.75	6.40	6.40	6.40	6,40,000.00	-210791.75
15.	IFIC BANK 1ST MF	1,51,864	6.66	10,11,691.95	5.20	5.20	5.20	7,89,692.80	-221999.15
16.	PHP FIRST MUTUAL FUND	2,46,087	7.69	18,94,625.75	4.70	4.70	4.70	11,56,608.90	-738016.85
17.	POPULAR LIFE FIRST MUTUAL FUNC	1,69,604	6.38	10,83,308.51	5.00	4.90	4.95	8,39,539.80	-243768.71
18.	TRUST BANK 1ST MUTUAL FUND	535	6.45	3,453.10	5.40	5.40	5.40	2,889.00	-564.10
	Total :	21,96,066		172,45,755.85				1,08,17,233.10	-64,28,522.75
	ENGINEERING								
1.	AFTAB AUTOMOBILES LTD.	16,300	70.61	11,51,100.58	67.20	67.10	67.15	10,94,545.00	-56555.58
2.	ATLAS(BANGLADESHD) LTD.	20,416	273.65	55,86,903.02	138.70	0.00	138.70	28,31,699.20	-2755203.82
3.	BSRM STEELS LIMITED	1,30,620	157.09	2,05,19,500.01	87.70	88.20	87.95	114,88,029.00	-9031471.01
4.	RANGPUR FOUNDRY LTD	5,002	75.85	3,79,416.52	98.80	99.00	98.90	4,94,697.80	115281.28
5.	S. ALAM COLD ROLLED STEELS LTD	1,21,300	57.42	69,65,570.18	34.50	34.80	34.65	42,03,045.00	-2762525.18
	Total :	2,93,638		346,02,490.31				2,01,12,016.00	-1,44,90,474.31
	FOOD & ALLIED PRODUCTS								

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Serial No.	Company Name	No of Shares	Cost Price		Market Rate			Total Market	Appriciation/ Erosion
			Rate	Total	DSE	CSE	Average		
	FOOD & ALLIED PRODUCTS								
1.	GOLDEN HARVEST AGRO IND. LTD.	1,10,280	40.17	44,30,712.08	27.50	27.20	27.35	30,16,158.00	-1414554.08
2.	NATIONAL FEED MILL LIMITED	3,500	10.00	35,000.00	10.00	10.00	10.00	35,000.00	0.00
3.	RANGPUR DAIRY & FOOD PROD LTD	32,340	26.49	8,56,702.15	21.70	21.70	21.70	7,01,778.00	-154924.15
4.	ZEAL BANGLA SUGAR MILL	29,400	11.11	3,26,644.59	8.30	0.00	8.30	2,44,020.00	-82624.59
	Total :	1,75,520		56,49,058.82				39,96,956.00	-16,52,102.82
	FUEL & POWER								
1.	DHAKA ELECTRIC SUPPLY CO. LTD.	24,976	68.15	17,02,295.21	69.50	69.30	69.40	17,33,334.40	31039.19
2.	JAMUNA OIL COMPANY LTD.	30,163	184.42	55,62,954.99	205.90	207.00	206.45	62,27,151.35	664196.36
3.	KHULNA POWER COMPANY LTD.	29,190	55.92	16,32,314.22	57.00	56.60	56.80	16,57,992.00	25677.78
4.	MEGHNA PETROLEUM LTD.	26,494	217.19	57,54,441.57	211.00	211.50	211.25	55,96,857.50	-157584.07
5.	POWER GRID CO. OF BANGLADESH	70,407	58.85	41,43,819.69	40.40	40.10	40.25	28,33,881.75	-1309937.94
6.	SUMMIT POWER LTD.	2,56,800	56.99	1,46,37,202.93	38.30	38.10	38.20	98,09,760.00	-4827442.93
7.	TITAS GAS TRANSMISSION & D.C.L	38,500	74.69	28,75,701.47	79.70	79.00	79.35	30,54,975.00	179273.53
	Total :	4,76,530		363,08,730.08				3,09,13,952.00	-53,94,778.08
	TEXTILES								
1.	ARGON DENIMS LIMITED	17,000	43.08	7,32,426.50	41.20	41.80	41.50	7,05,500.00	-26926.50
2.	C & A TEXTILES LIMITED	17,000	10.00	1,70,000.00	10.00	10.00	10.00	1,70,000.00	0.00
3.	HAMID FABRICS LIMITED	5,500	31.81	1,75,000.00	36.80	36.80	36.80	2,02,400.00	27400.00
4.	MALEK SPINNING MILLS LTD.	37,370	26.15	9,77,424.39	19.10	18.80	18.95	7,08,161.50	-269262.89
5.	PRIME TEXTILE SPIN.MILLS LTD.	90,500	31.86	28,83,678.73	17.70	17.10	17.40	15,74,700.00	-1308978.73
6.	R. N. SPINNING MILLS LIMITED	3,25,155	33.89	1,10,20,102.01	29.00	29.40	29.20	94,94,526.00	-1525576.01
7.	SAIHAM COTTON MILLS LTD.	1,09,750	23.11	25,36,381.56	18.10	17.90	18.00	19,75,500.00	-560881.56
8.	SAIHAM TEXTILE MILLS LTD.	55,000	29.56	16,26,070.91	27.80	28.40	28.10	15,45,500.00	-80570.91
9.	SQUARE TEXTILE MILLS LTD.	12,500	77.66	9,70,777.78	91.00	90.90	90.95	11,36,875.00	166097.22
10.	TALLU SPINNING MILLS LTD.	47,400	14.54	6,89,579.65	15.20	15.20	15.20	7,20,480.00	30900.35
11.	THE DACCA DYEING & MAN. CO. LTD	22,000	18.49	4,06,966.55	14.40	14.60	14.50	3,19,000.00	-87966.55
	Total :	7,39,175		221,88,408.08				1,85,52,642.50	-36,35,765.58
	PHARMACEUTICALS & CHEMICAL								
1.	ACI FORMULATION LIMITED	14,500	108.10	15,67,493.81	127.60	128.60	128.10	18,57,450.00	289956.19
2.	BEACON PAHARMACEUTICALS LTD.	61,500	20.52	12,62,193.13	18.00	17.80	17.90	11,00,850.00	-161343.13
3.	BEXIMCO PHARMACEUTICALS LTD.	3,08,009	73.56	2,26,58,419.91	58.70	59.10	58.90	181,41,730.10	-4516689.81
4.	BEXIMCO SYNTHETICS(SHARE)	49,325	18.32	9,04,070.64	12.50	12.60	12.55	6,19,028.75	-285041.89
5.	KEYA COSMETICS LIMITED	27,114	29.12	7,89,629.37	23.30	23.30	23.30	6,31,756.20	-157873.17
6.	ORION PHARMA LIMITED	25,000	63.29	15,82,446.25	45.50	45.50	45.50	11,37,500.00	-444946.25
7.	SQUARE PHARMACEUTICALS LTD.	10,000	238.09	23,80,940.59	258.50	259.00	258.75	25,87,500.00	206559.41
	Total :	4,95,448		311,45,193.70				2,60,75,815.05	-50,69,378.65
	SERVICES								
1.	DELTA BRAC HOUSING CORPORATI	45,070	65.92	29,71,188.77	71.60	71.00	71.30	32,13,491.00	242302.23
	Total :	45,070		29,71,188.77				32,13,491.00	2,42,302.23
	CEMENT								
1.	CONFIDENCE CEMENT LTD.	10,000	112.91	11,29,148.67	106.70	106.80	106.75	10,67,500.00	-61648.67
2.	M.I. CEMENT FACTORY LIMITED	35,005	87.08	30,48,413.86	72.20	72.40	72.30	25,30,861.50	-517552.36
3.	MEGHNA CEMENT MILLS LTD.	15,200	302.93	46,04,662.95	121.10	119.00	120.05	18,24,760.00	-2779902.95
	Total :	60,205		87,82,225.48				54,23,121.50	-33,59,103.98
	IT								
1.	AGNI SYSTEMS LIMITED	55,000	30.65	16,85,909.15	32.30	32.20	32.25	17,73,750.00	87840.85
2.	DAFFODIL COMPUTERS LTD.	20,052	21.45	4,30,223.51	12.80	12.90	12.85	2,57,668.20	-172555.31

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	IT								
3.	INFORMATION SERVICES NETWORK	30,500	23.54	7,18,174.58	12.00	12.40	12.20	3,72,100.00	-346074.58
4.	INTECH ONLINE LIMITED	62,745	17.37	10,89,921.15	13.60	13.60	13.60	8,53,332.00	-236589.15
	Total :	1,68,297		39,24,228.39				32,56,850.20	-6,67,378.19
	CERAMIC INDUSTRY								
1.	FU-WANG CERAMICS INDS.LTD.	51,243	23.17	11,87,358.73	14.60	14.50	14.55	7,45,585.65	-441773.08
2.	RAK CERAMICS(BANGLADESH) LTD.	1,27,879	88.79	1,13,54,718.00	57.70	57.90	57.80	73,91,406.20	-3963311.80
3.	SHINEPUKUR CERAMICS LTD.	55,950	40.78	22,81,849.51	14.40	14.40	14.40	8,05,680.00	-1476169.51
	Total :	2,35,072		148,23,926.24				89,42,671.85	-58,81,254.39
	INSURANCE								
1.	ASIA INSURANCE LIMITED	76,074	31.14	23,69,569.26	22.50	21.30	21.90	16,66,020.60	-703548.66
2.	ASIA PACIFIC GENERAL INSURANCE	55,820	32.71	18,26,310.12	19.20	19.00	19.10	10,66,162.00	-760148.12
3.	BANGLADESH GEN. INSURANCE CO	53,405	38.04	20,31,847.63	21.40	21.10	21.25	11,34,856.25	-896991.38
4.	CITY GENERAL INSURANCE CO. LTD	46,140	21.29	9,82,335.20	18.60	18.50	18.55	8,55,897.00	-126438.20
5.	CONTINENTAL INSURANCE LTD.	46,500	25.43	11,82,549.00	20.60	21.20	20.90	9,71,850.00	-210699.00
6.	DHAKA INSURANCE LIMITED	67,000	50.72	33,98,805.50	25.80	25.50	25.65	17,18,550.00	-1680255.50
7.	EASTLAND INSURANCE CO.LTD.	60,824	48.59	29,55,998.02	34.30	33.60	33.95	20,64,974.80	-891023.22
8.	FAREAST ISLAMI LIFE INSURANCE	34,022	111.98	38,10,005.40	75.10	73.90	74.50	25,34,639.00	-1275366.40
9.	FEDERAL INSURANCE CO.LTD.	30,000	18.11	5,43,530.33	16.80	16.90	16.85	5,05,500.00	-38030.33
10.	MERCHANTILE INSURANCE CO. LTD	21,905	21.15	4,63,434.77	17.20	16.70	16.95	3,71,289.75	-92145.02
11.	NORTHERN GENERAL INSU. CO.LTD	75,250	34.63	26,05,998.77	27.70	27.90	27.80	20,91,950.00	-514048.77
12.	PHOENIX INSURANCE CO.LTD.	30,577	44.96	13,74,874.11	35.10	34.10	34.60	10,57,964.20	-316909.91
13.	PIONEER INSURANCE COMPANY LT	24,356	45.07	10,97,777.75	44.50	43.60	44.05	10,72,881.80	-24895.95
14.	PROGRESSIVE LIFE INSURANCE CO	27,797	131.09	36,44,012.76	87.40	87.00	87.20	24,23,898.40	-1220114.36
15.	RELIANCE INSURANCE CO. LTD	3,300	64.09	2,11,527.50	58.00	57.00	57.50	1,89,750.00	-21777.50
16.	RUPALI INSURANCE COMPANY LTD	40,068	25.47	10,20,615.18	23.60	23.80	23.70	9,49,611.60	-71003.58
17.	SUNLIFE INSURANCE CO. LTD.	10,850	42.00	4,55,701.41	43.30	43.80	43.55	4,72,517.50	16816.09
	Total :	7,03,888		299,74,892.71				2,11,48,312.90	-88,26,579.81
	FINANCE AND LEASING								
1.	BANGLADESH FIN. & INV. CO. LTD.	66,655	51.81	34,53,575.75	15.80	15.60	15.70	10,46,483.50	-2407092.25
2.	BANGLADESH INDS. FINANCE CO.	1,29,610	38.73	50,20,560.22	16.40	16.30	16.35	21,19,123.50	-2901436.72
3.	BAY LEASING & INVESTMENT LTD.	55,200	42.39	23,40,456.01	29.90	29.90	29.90	16,50,480.00	-689976.01
4.	FIRST LEASE FINANCE AND INVESTI	53,512	26.46	14,16,099.46	19.50	19.20	19.35	10,35,457.20	-380642.26
5.	I P D C	1,35,606	29.20	39,60,617.17	18.20	17.90	18.05	24,47,688.30	-1512928.87
6.	INTL. LEASING & FIN. SERVICES	1,14,933	54.11	62,20,124.82	13.50	13.60	13.55	15,57,342.15	-4662782.67
7.	ISLAMIC FINANCE AND INVESTMENT	1,73,448	32.77	56,84,984.38	18.30	18.10	18.20	31,56,753.60	-2528230.78
8.	LANKA BANGLA FINANCE LTD.	10,000	42.20	4,22,052.50	44.00	44.00	44.00	4,40,000.00	17947.50
9.	PHOENIX FINANCE & INV. LTD.	20,000	25.06	5,01,250.00	26.90	26.90	26.90	5,38,000.00	36750.00
10.	UTTARA FINANCE & INVEST. LTD	35,028	72.74	25,48,269.33	74.90	74.20	74.55	26,11,337.40	63068.07
	Total :	7,93,992		315,67,989.64				1,66,02,665.65	-1,49,65,323.99
	CORPORATE BOND								
1.	ACI LIMITED (ZERO COUPON BOND)	100	748.60	74,860.00	1066.50	934.00	1,000.25	1,00,025.00	25165.00
2.	IBBL MUDARABA PERPETUAL BOND	1,000	929.03	9,29,032.53	988.75	970.50	979.63	9,79,625.00	50592.47
	Total :	1,100		10,03,892.53				10,79,650.00	75,757.47
	MISCELLANEOUS								
1.	AFC AGRO BIOTECH LTD.	20,500	50.75	10,40,458.38	49.00	49.20	49.10	10,06,550.00	-33908.38
2.	ARAMIT LIMITED	1,000	333.32	3,33,327.10	282.00	280.00	281.00	2,81,000.00	-52327.10
3.	BEXIMCO LIMITED(SHARE)	2,83,100	128.27	3,63,14,168.60	36.40	36.40	36.40	103,04,840.00	-26009328.60

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			Rate	Total	DSE	CSE	Average		
	MISCELLANEOUS								
	Total :	3,04,600		376,87,954.08				1,15,92,390.00	-2,60,95,564.08
	LISTED SECURITIES(TOTAL):	80,41,895		31,59,16,542.96				21,17,40,251.75	-10,41,76,291.21
	NON-LISTED SECURITIES:			0.00				0.00	
	GRAND TOTAL:			31,59,16,542.96				21,17,40,251.75	-10,41,76,291.21

ZOHA ZAMAN KABIR RASHID & CO.
Chartered Accountants

Zoha Zaman Kabir Rashid & Co.
Chartered Accountants

PRIME FINANCE FIRST MUTUAL FUND

STATEMENT OF PROFIT ON SALE OF INVESTMENT FOR FY: 2014

ANNEXURE - D

Sl. No.	Name of the Company	NO OF SHARE (SOLD)	SALE PRICE	COST PRICE	PROFIT/(LOSS)
1.	1ST ICB MUTUAL FUND	1000.00	1122337.13	686413.50	435923.63
2.	ACI FORMULATION LIMITED	63800.00	8919844.53	6896869.00	2022975.53
3.	ACI LIMITED	31748.00	10569485.08	7227227.20	3342257.88
4.	ACI LIMITED (ZERO COUPON BOND)	100.00	74860.00	74860.00	0.00
5.	ACTIVE FINE CHEMICALS LIMITED	500.00	50872.50	19265.00	31607.50
6.	AFC AGRO BIOTECH LTD.	7500.00	428925.00	84535.00	344390.00
7.	AGNI SYSTEMS LIMITED	49584.00	1748673.36	1617989.60	130683.76
8.	AGRICULTURAL MARKETING CO.LTD	2000.00	432516.00	270440.00	162076.00
9.	APEX TANNERY LTD.	7000.00	1141778.40	797400.00	344378.40
10.	B.S.C.	3250.00	1898074.17	1440147.50	457926.67
11.	BANGLADESH SUBMARINE CABLE CO.	15100.00	2965916.63	2268484.00	697432.63
12.	BERGER PAINTS BANGLADESH LTD.	2500.00	2621634.49	1782610.00	839024.49
13.	BRAC BANK LTD.	18500.00	572415.38	539655.00	32760.38
14.	CITY GENERAL INSURANCE CO. LTD.	7000.00	200298.00	178640.00	21658.00
15.	CONFIDENCE CEMENT LTD.	9400.00	1251351.78	1072258.00	179093.78
16.	DELTA BRAC HOUSING CORPORATION	10500.00	735157.51	695040.00	40117.51
17.	DESHBANDHU POLYMER LIMITED	500.00	9725.63	9460.00	265.63
18.	DHAKA BANK LTD.	17425.00	396007.51	364856.25	31151.26
19.	DHAKA ELECTRIC SUPPLY CO. LTD.	7000.00	511617.75	490740.00	20877.75
20.	EASTERN BANK LTD.	10200.00	347728.50	274290.00	73438.50
21.	EASTERN HOUSING LIMITED(SHARE)	15200.00	882248.85	733110.00	149138.85
22.	EASTERN INSURANCE CO.LTD.	5000.00	192637.20	157892.00	34745.20
23.	EMERALD OIL INDUSTRIES LTD.	2000.00	109725.00	20000.00	89725.00
24.	ENVOY TEXTILES LTD.	77600.00	4175335.50	3799964.00	375371.50
25.	EXIM BANK OF BANGLADESH LTD.	4000.00	58653.00	57840.00	813.00
26.	FAREAST FINANCE & INVESTMENT CO. LT	30000.00	496755.00	359300.00	137455.00

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

PRIME FINANCE FIRST MUTUAL FUND

STATEMENT OF PROFIT ON SALE OF INVESTMENT FOR FY: 2014

ANNEXURE - D

Sl. No.	Name of the Company	NO OF SHARE (SOLD)	SALE PRICE	COST PRICE	PROFIT/(LOSS)
27.	FAREAST ISLAMI LIFE INSURANCE	1400.00	161854.35	156786.00	5068.35
28.	FEDERAL INSURANCE CO.LTD.	10000.00	256357.50	218500.00	37857.50
29.	FIRST LEASE FINANCE AND INVESTMENT	30000.00	1044881.25	909150.00	135731.25
30.	FU-WANG FOODS LIMITED	6900.00	155929.20	147867.00	8062.20
31.	GRAMEEN PHONE LTD.	15000.00	4449249.00	3551460.00	897789.00
32.	GREEN DELTA INSURANCE	2328.00	19[illegible]029.21	177171.16	17858.05
33.	GSP FINANCE COMPANY (BD) LTD.	61054.00	1978388.44	1799474.54	178913.90
34.	HAMID FABRICS LIMITED	1200.00	68827.50	42000.00	26827.50
35.	I.D.L.C FINANCE LIMITED	20195.00	1460714.06	1231778.70	228935.36
36.	I.F.I.C. BANK LTD.	35000.00	1283782.50	1205400.00	78382.50
37.	IBBL MUDARABA PERPETUAL BOND	60.00	59251.50	56873.40	2378.10
38.	ICB AMCL SONALI BANK 1ST MF	30000.00	263340.00	255300.00	8040.00
39.	IFIC BANK 1ST MF	23000.00	172068.75	165830.00	6238.75
40.	IFIL ISLAMIC MUTUAL FUND-1	100000.00	588525.00	550000.00	38525.00
41.	ISLAMI BANK LTD.	100.00	3431.40	3254.00	177.40
42.	ISLAMI INSURANCE BD LTD.	11709.00	256837.10	212062.53	44774.57
43.	JAMUNA OIL COMPANY LTD.	11600.00	2817797.85	2267980.00	549817.85
44.	KARNAFULI INSURANCE CO.LTD.	2500.00	64588.13	60150.00	4438.13
45.	KEYA COSMETICS LIMITED	16000.00	495957.00	465920.00	30037.00
46.	KHULNA POWER COMPANY LTD.	114000.00	6848316.31	6557392.00	290924.31
47.	LAFARGE SURMA CEMENT LTD.	110000.00	4403463.75	3903450.00	500013.75
48.	LINDE BANGLADESH LIMITED	650.00	414037.31	323939.50	90097.81
49.	M.I. CEMENT FACTORY LIMITED	5000.00	451368.75	438400.00	12968.75
50.	MEGHNA PETROLEUM LTD.	20000.00	5674079.25	3851320.00	1822759.25
51.	MERCHANTILE INSURANCE CO. LTD.	3000.00	85884.75	71430.00	14454.75
52.	MERKENTILE BANK LIMITED	30500.00	538400.63	500830.00	37570.63

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

PRIME FINANCE FIRST MUTUAL FUND

STATEMENT OF PROFIT ON SALE OF INVESTMENT FOR FY: 2014

ANNEXURE – D

Sl. No.	Name of the Company	NO OF SHARE (SOLD)	SALE PRICE	COST PRICE	PROFIT/(LOSS)
53.	MJL BANGLADESH LIMITED	24200.00	1997314.20	1809484.00	187830.20
54.	MOZAFFAR HOSSAIN SPINNING MILLS LTI	10500.00	347379.38	105000.00	242379.38
55.	N C C BANK LTD.	10000.00	151620.00	150800.00	820.00
56.	NATIONAL POLYMER LIMITED	5041.00	309190.09	246181.87	63008.22
57.	NATIONAL TUBES LTD.	30900.00	3291301.14	2855922.00	435379.14
58.	PADMA OIL COMPANY.	104.00	35760.38	18581.72	17178.66
59.	PHOENIX INSURANCE CO.LTD.	7000.00	361733.40	314764.00	46969.40
60.	PROGRESSIVE LIFE INSURANCE CO	2000.00	311419.50	339020.00	(27600.50)
61.	PROVATI INSURANCE COMPANY LTD.	11756.00	236849.40	167587.64	69261.76
62.	RANGPUR FOUNDRY LTD	5998.00	617095.40	421369.48	195725.92
63.	RENATA (BD) LTD.	4000.00	3885344.11	2651587.07	1233757.04
64.	RUPALI BANK LTD.	2700.00	231350.18	216945.00	14405.18
65.	RUPALI LIFE INSURANCE CO. LTD.	569.00	31340.95	27203.44	4137.51
66.	SAIHAM TEXTILE MILLS LTD.	77500.00	2627405.03	2291405.00	336000.03
67.	SALVO CHEMICAL INDUSTRY LTD.	500.00	11920.13	10075.00	1845.13
68.	SANDHANI LIFE INSURANCE CO.LTD	6275.00	396390.54	368360.50	28030.04
69.	SHAHJALAL ISLAMI BANK LTD.	36000.00	706230.00	659160.00	47070.00
70.	SHAMPUR SUGAR MILLS	3000.00	24239.26	20585.00	3654.26
71.	SINGER BANGLADESH LTD.	1050.00	212277.98	122433.00	89844.98
72.	SOUTHEAST BANK 1ST MUTUAL FUND	50500.00	423139.50	382505.00	40634.50
73.	SQUARE PHARMACEUTICALS LTD.	47330.00	11443179.37	8642030.50	2801148.87
74.	SQUARE TEXTILE MILLS LTD.	20500.00	1833050.89	1592030.00	241020.89
75.	THE CITY BANK LTD.	9900.00	217913.85	204930.00	12983.85
76.	THE DACCA DYEING & MAN. CO. LTD.	1000.00	21346.50	20830.00	516.50
77.	TITAS GAS TRANSMISSION & D.C.L	14000.00	1167174.76	1037160.00	130014.76
78.	TRUST BANK 1ST MUTUAL FUND	54000.00	425733.00	409240.00	16493.00

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

PRIME FINANCE FIRST MUTUAL FUND

STATEMENT OF PROFIT ON SALE OF INVESTMENT FOR FY: 2014

ANNEXURE- D

Sl. No.	Name of the Company	NO OF SHARE (SOLD)	SALE PRICE	COST PRICE	PROFIT/(LOSS)
79.	U.C.B.L.	10000.00	293763.75	269600.00	24163.75
80.	UNITED AIRWAYS (BD) LIMITED	80000.00	1329667.50	1278300.00	51367.50
81.	UNITED FINANCE LIMITED	54921.00	1640771.40	1480536.94	160234.46
82.	USMANIA GLASS SHEET	150.00	23715.56	14829.00	8886.56
83.	UTTARA BANK LTD.	38050.00	1282660.31	1204755.50	77904.81
84.	UTTARA FINANCE & INVEST. LTD	12500.00	1108965.66	926000.00	182965.66
		1691547.00	113104177.51	91302216.54	21801960.97

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