AUDITORS' REPORT AND
FINANCIAL STATEMENTS
OF
PRIME FINANCE FIRST MUTUAL FUND
<u>FOR THE YEAR ENDED 31ST DECEMBER 2012</u>

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 31December,2012 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 Standard (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

Au 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 31 December, 2012 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 1987 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 and belief were necessary for the purpose 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 those books;

c. The Financial Statements dealt with the report are in agreement with the books of account of the Fund; and

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

February 14, 2013

Zoha Zaman Kabir Rashid & Co.
Chartered Accountants

Rupayan Karim 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 at 31 December 2012

	Notes	2012 Taka	2011 Taka
ASSETS			
Marketable securities -at cost	3	330,424,875	330,581,006
Cash and bank balances	4	15,041,669	38,915,260
Other current assets	5	6,178,437	4,330,749
Total Assets		**351,644,981**	**373,827,015**
CAPITAL AND LIABILITIES			
Capital	6	200,000,000	200,000,000
Reserve and surplus	7	32,552,355	63,683,643
Current liabilities	8	18,892,626	21,643,372
Provision for Marketable securities		100,200,000	88,500,000
Total Capital and Liabilities		**351,644,981**	**373,827,015**
Net Asset Value (NAV)			
NAV at Cost price		**16.64**	**17.61**
NAV at Market price		**11.63**	**16.03**

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

For ICB Asset Management Company Ltd	For Investment Corporation of Bangladesh (ICB)
Asset Manager	Trustee
Md. Alauddin Khan	Md. Fayekuzzaman
Chief Executive Officer	Managing Director

As per annexed report of same date.

Dhaka,
14 February 2013

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 2012

		2012	2011
INCOME	**Notes**	**Taka**	**Taka**
Profit on sale of investment		25,125,696	45,007,141
Dividend from investment in shares		4,322,893	5,269,374
Interest on bank deposits	9	991,250	1,726,165
Total Income		**30,439,839**	**52,002,680**
EXPENSES			
Management fee	2.6	4,633,499	6,083,697
Trusteeship fee	2.7	200,000	200,000
Custodian fee	2.8	252,288	357,960
Annual fees	2.9	200,000	200,000
Listing fees		110,000	110,000
Audit fee		20,900	20,900
Other operating expenses	10	454,440	950,096
Total Expenses		**5,871,127**	**7,922,653**
Profit before provision		**24,568,712**	**44,080,027**
Provision against marketable investment	2.10	11,700,000	-
Net profit for the year		**12,868,712**	**44,080,027**
Earnings Per Unit		**0.64**	**2.20**

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. Fayekuzzaman
Managing Director

As per annexed report of same date.

Dhaka,
14 February 2013

Zoha Zaman Kabir Rashid & Co
Chartered Accountants

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Chartered Accountants

PRIME FINANCE FIRST MUTUAL FUND
Statement of Cash Flows
For the year ended 31 December 2012

	2012 Taka	2011 Taka
Cash Flows from Operating Activities:		
Dividend from investment in shares	3,708,827	5,708,074
Interest on bank deposits	1,154,750	1,562,665
Other operating expenses	(7,377,889)	(8,584,856)
Net Cash used in Operating Activities (A)	**(2,514,312)**	**(1,314,117)**
Cash Flows from Investing Activities:		
Purchase of marketable securities	(100,597,846)	(85,713,076)
Sale of marketable securities	129,542,551	120,997,511
Application for investment in shares	(38,360,000)	-
Refund received from investment in shares	33,300,000	-
Adjustment of NRB account	(132,975)	762,890
Net Cash from Investing Activities (B)	**23,751,730**	**36,047,325**
Cash Flows from Financing Activities:		
Refundable unit (share) application money	-	(10,000)
Dividend paid	(45,111,009)	(33,773,651)
Net Cash from Financing Activities (C)	**(45,111,009)**	**(33,783,651)**
Net Increase/(Decrease) in Cash (D = A+B+C)	**(23,873,591)**	**949,557**
Opening cash and bank balances (E)	38,915,260	37,965,703
Closing cash and bank balances (F = D+E)	**15,041,669**	**38,915,260**

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. Fayekuzzaman
Managing Director

As per annexed report of same date.

Zoha Zaman Kabir Rashid & Co
Chartered Accountants

Dhaka,
14 February 2013

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 2012

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 2012.

Investment is recorded in the statement of financial position at cost.

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As per requirement of IAS 32 (BAS 32) the financial assets must be classified whether it is debt instrument or equity instrument and the subsequent measurement of financial assets will be based on this classification as per IAS 39 (BAS 39). Debt instruments would normally be measured at fair value through profit and loss, but could be measured at amortised cost if they have been shown to do so, provided the passing of "business model test" and "contractual cash flow characteristics test". Equity instruments would be measured at "fair value through profit and loss" or "fair value through comprehensive income", provided that the equity instrument cannot be held for trading and there must be an irrevocable choice for this designation up on initial recognition.

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.

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.

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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 100,189,858.00 as on 31 December,2012.

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.

3. Marketable Securities (At Cost)	**2012 Taka**
Equity shares (note 3.1)	**330,424,875**

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	956,396	36,658,699	31,309,989	(5,348,711)
Mutual funds	2,263,550	20,277,855	18,414,075	(1,863,780)
Engineering	298,992	36,057,982	18,858,631	(17,199,351)
Food and allied products	94,920	6,867,250	6,342,619	(524,631)
Fuel and Power	425,483	36,975,499	29,645,404	(7,330,094)
Textiles	92,967	3,394,527	2,996,559	(397,968)
Pharmaceuticals and chemical	508,439	51,605,864	36,680,891	(14,924,974)
Services	75,385	4,356,746	3,513,495	(843,251)
Cement	146,125	15,040,990	11,608,468	(3,432,522)
Information technology	225,016	6,663,923	4,799,871	(1,864,052)
Tannery	23,500	3,113,399	2,381,775	(731,624)
Ceramics	196,689	14,823,926	8,278,571	(6,545,355)
Insurance	278,065	16,647,825	14,773,973	(1,873,852)
Telecommunication	10,000	1,622,949	1,749,500	126,551
Finance and leasing	730,842	35,264,847	21,424,521	(13,840,326)
Corporate bond	1,300	1,195,110	1,234,250	39,140
Miscellaneous	233,527	39,857,485	16,222,427	(23,635,057)
	6,561,196	**330,424,875**	**230,235,017**	**(100,189,858)**

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

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	2012 Taka	2011 Taka
4. Cash and Bank Balances		
Bank deposits with:		
IFIC Bank Ltd, Motijheel Branch	2,206,033	2,104,191
Prime Bank Ltd, SBC Tower Branch	10,213,233	16,637,662
IFIC Bank Ltd, Federation Branch, (D/A account 2009)	658,630	5,660,896
Shahjalal Islami Bank Ltd, Motijheel, (D/A account 2010)	194,488	3,749,621
Shahjalal Islami Bank Ltd, Motijheel, (D/A account 2011)	1,139,370	10,000,000
NRB Bank Accounts Balance (Note 4.1)	629,915	762,890
	15,041,669	**38,915,260**

4.1 NRB Bank Accounts Balance

	2012 Taka	2011 Taka
IFIC Bank Ltd, Motijheel Branch (USD)		
Opening balance	718,843	645,164.36
Adjustment	(133,104)	73,678.91
Closing balance	**585,739**	**718,843**
IFIC Bank Ltd, Motijheel Branch (GBP)		
Opening balance	22,129	19,058.84
Adjustment	297	3,070.06
Closing balance	**22,426**	**22,129**
IFIC Bank Ltd, Motijheel Branch (EUR)		
Opening balance	21,918	19,331.81
Adjustment	(168)	2,585.85
Closing balance	**21,750**	**21,918**
Total Balance	**629,915**	**762,890**

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 7,321.74, GBP 173.82 and EUR 206.67 respectively at 31 December 2012, awaiting for clearance and the conversion rate of BDT with foreign currency are as follows USD 80.0000 GBP 129.0206 and EUR 105.2392.

5. Other Current Assets

	2012 Taka	2011 Taka
Dividend receivables	781,144	167,078
Interest receivables	-	163,500
Share application money	5,060,000	-
Securities and others deposits	300,000	300,000
Receivable from Sale of shares	37,293	3,700,171
	6,178,437	**4,330,749**

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

6. Capital

	2012 Taka	2011 Taka
20,000,000 units of Taka 10 each fully paid	**200,000,000**	**200,000,000**

7. Reserve and surplus

	2012 Taka	2011 Taka
Retained earnings (Note 7.1)	20,052,355	51,183,643
Dividend equalization fund (Note 7.2)	12,500,000	12,500,000
	32,552,355	**63,683,643**

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	2012 Taka	2011 Taka
7.1 Retained earnings		
Balance as at 1st January	51,183,643	57,124,616
Less: Last year dividend	44,000,000	40,000,000
Less: Transferred to Dividend equalization reserve	-	10,000,000
Less: Adjustment of dividend receivable	-	21,000
	7,183,643	**7,103,616**
Addition during the year	12,868,712	44,080,027
Balance as at 31st December	**20,052,355**	**51,183,643**

7.2 Dividend equalization fund

	2012 Taka	2011 Taka
Balance as at 1st January	12,500,000	2,500,000
Addition during the year	-	10,000,000
Balance as at 31st December	**12,500,000**	**12,500,000**

8. Current Liabilities

	2012 Taka	2011 Taka
Management fee - ICB AMCL	4,633,499	6,083,697
Trusteeship fee - ICB	200,000	200,000
Custodian fee - ICB	252,288	357,960
Audit fee	20,000	20,000
Annual listing fee	110,000	110,000
Share application money (unit capital) refundable	2,404,915	2,537,890
Dividend payable	11,222,816	12,333,825
Other	49,108	-
	18,892,626	**21,643,372**

9. Interest on Bank Deposits

	2012 Taka	2011 Taka
Interest on		
Short term deposits	678,610	1,023,339
Fixed deposits	155,500	458,385
Corporate bonds	157,140	244,441
	991,250	**1,726,165**

10. Other Operating Expenses

	2012 Taka	2011 Taka
Advertisement	112,321	200,442
Printing and Stationary	49,108	145,956
Postage and Telegram	-	27,232
Bank charges & Excise duty	14,633	15,846
Connetion fee	18,000	-
Dividend distribution expenses	6,260	-
CDBL charges	217,552	554,020
Others	36,566	6,600
	454,440	**950,096**

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Chartered Accountants

11. Proposed Dividend

The Trustee of the Fund in its Meeting held on February 13, 2013 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	For Investment Corporation of Bangladesh (ICB) Trustee
Md. Alauddin Khan Chief Executive Officer	Md. Fayekuzzaman Managing Director

Prime Finance First Mutual Fund

Dividend Income for the FY 2012

Annexure-A

SL No.	Company Name	No of Shares	Dividend Per Share	Gross Amount	TAX	Gross Amount
1	1st ICB Mutual Fund	1,050	60.00	63,000	-	63,000
2	AB Bank Ltd	55,000	0.50	27,500	-	27,500
3	ACI Formulation Limited	52,200	2.50	130,500	-	130,500
4	ACI Limited	14,900	8.00	119,200	-	119,200
5	Agricultural Marketing Co. Ltd.	38,600	3.10	119,660	-	119,660
6	Apex Adelchi Footwear	12,000	4.50	54,000	-	54,000
7	Apex Tannery Ltd.	16,000	3.50	56,000	-	56,000
8	ARAMIT Limited	6,450	5.00	32,250	-	32,250
9	ASIA Insurance Limited	19,837	1.50	29,756	-	29,756
10	ASIA Pacific General Insurance	14,320	1.00	14,320	-	14,320
11	Atlas Bangladesh Ltd.	20,416	7.50	153,120	-	153,120
12	BABTC	4,000	37.00	148,000	-	148,000
13	Bangladesh General Insurance Co.	44,767	1.00	44,767	-	44,767
14	Bangladesh Submarine Cable Co. Ltd.	10,000	2.00	20,000	-	20,000
15	BATBC (Interim)	5,000	10.00	50,000	-	50,000
16	Bay Leasing & Investment Ltd	22,000	1.50	33,000	-	33,000
17	Berger Paints Bangladesh Ltd	2,500	18.00	45,000	-	45,000
18	BSRM Steels	124,400	1.50	186,600	-	186,600
19	Dafodill Computers Ltd.	20,052	1.00	20,052	-	20,052
20	DBH First Mutual Fund			8,600	-	8,600
21	Delta Brac Housing Finance Corporation Ltd.	31,800	1.00	31,800	-	31,800
22	DESCO	3,293	10.00	32,930	-	32,930
23	DESCO	45,160	1.00	45,160	-	45,160
24	Deshbandhu Polymer Ltd.	5,175	0.50	2,588	-	2,588
25	Dhaka Bank Ltd.	13,017	0.50	6,509	-	6,509
26	Dutch Bangla Bank Ltd.	40,000	4.00	160,000	32,000	128,000
27	Eastern Housing Limited			3,400	-	3,400
28	Eastland Insurance Co. Ltd.	13,150	4.00	52,600	-	52,600
29	EBL First Mutual Fund	385,500	1.00	385,500	-	385,500
30	EHL	26,650	1.00	26,650	-	26,650
31	Envoy Textiles Ltd.	5,000	1.50	7,500	-	7,500
32	Fareast Islami Life Insurance Co. Ltd.	15,042	1.25	18,803	-	18,803
33	Golden Son Ltd.	5,111	1.60	8,178	-	8,178
34	Grameenphone Ltd	6,000	6.50	39,000	-	39,000
35	Grameenphone Ltd. Interim	10,000	9.00	90,000	-	90,000
36	Heidelberg cements bd. Ltd.	52,000	4.50	234,000	-	234,000
37	IFIC Bank Ltd	8,000	0.50	4,000	-	4,000
38	IFIC bank 1st Mutual Fund	56,500	0.50	28,250	-	28,250
39	Information Services Network Ltd	11,500	0.50	5,750	-	5,750
40	Islami Bank	12,030	0.70	8,421	-	8,421
41	Jamuna Oil	13,560	3.00	40,680	-	40,680
42	Jamuna Oil Compay Ltd.	16,528	4.50	74,376	-	74,376
43	Linde Bangladesh Ltd.	7,000	10.00	70,000	-	70,000
44	Linde Bangladesh Ltd. Interim	5,000	20.00	100,000	-	100,000
45	M.I. Cement Factory Ltd	16,550	3.50	57,925	-	57,925
46	Marico Bangladesh Ltd. (Interim)	1,000	10.00	10,000	-	10,000
47	Marico BD.(Interim)	1,000	10.00	10,000	-	10,000
48	Meghna Cement mills ltd.	15,200	2.50	38,000	-	38,000
49	Meghna petroleum Limited	12,074	4.50	54,333	-	54,333
50	Meghna Petrolium	36,980	3.50	129,430	-	129,430

ZOHA ZAMAN KABIR RASHID & CO.
Chartered Accountants

Prime Finance First Mutual Fund

Dividend Income for the FY 2012

Annexure-A

SL No.	Company Name	No of Shares	Dividend Per Share	Gross Amount	TAX	Gross Amount
51	MTBL	48,000	1.20	57,600	-	57,600
52	National Tubes Ltd.	11,860	1.00	11,860	-	11,860
53	NCC Bank	30,200	1.00	30,200	-	30,200
54	Padma Oil Company Ltd.	2,400	6.50	15,600	-	15,600
55	Phoenix Insurance Co.ltd.	9,012	1.50	13,518	-	13,518
56	Power Grid Co. Ltd.	108,870	1.50	163,305	-	163,305
57	Power Grid Company of Bangladesh Ltd.	55,370	1.00	55,370	-	55,370
58	Prime Bank Ltd.	70,000	1.00	70,000	-	70,000
59	Prime textile Spinning Mills Ltd.	65,500	1.00	65,500	-	65,500
60	Pubali Bank Ltd.	11,006	0.50	5,503	-	5,503
61	RAK Ceramics	94,260	1.50	141,390	-	141,390
62	Reckitt Benchkiser (bd) ltd.	200	8.00	1,600	-	1,600
63	Reckitt Benchkiser (bd) ltd.(Interim)	200	3.00	600	-	600
64	Renata (BD) Ltd.	2,820	6.00	16,920	-	16,920
65	S.Alam Cold	91,300	1.50	136,950	-	136,950
66	Singer Bangladesh	2,020	3.00	6,060	-	6,060
67	Singer Bangladesh Ltd. (Interim)	3,020	5.00	15,100	-	15,100
68	Southeast Bank	10,010	1.50	15,015	-	15,015
69	Square Pharmaceuticals Ltd.	15,010	2.50	37,525	-	37,525
70	Square Textile	12,037	1.60	19,259	-	19,259
71	Titas Gas Transmission & distribution co. Ltd.	32,700	3.00	98,100	-	98,100
72	Trust Bank 1st Mutual Fund	363,500	0.50	181,750	-	181,750
73	Trust Bank Ltd.	31,470	1.00	31,470	-	31,470
74	ULC	8,050	0.75	6,038	-	6,038
75	Uttara Bank	9,000	2.00	18,000	-	18,000
76	Fractional share				-	9,555
	Total			**4,345,338**	**32,000**	**4,322,893**

Prime Finance First Mutual Fund

Dividend Receivable for the FY 2012

Annexure-B

SL No.	Name of the Company	No of Shares	Dividend Per Share	Gross Amount
1	Agricultural Marketing Co. Ltd.	38,600	3.10	119,660
2	Atlas Bangladesh Ltd.	20,416	7.50	153,120
3	Dafodill Computers Ltd.	20,052	1.00	20,052
4	DESCO	45,160	1.00	45,160
5	Deshbandhu Polymer Ltd.	5,175	0.50	2,588
6	Envoy Textiles Ltd.	5,000	1.50	7,500
7	Jamuna Oil Compay Ltd.	16,528	4.50	74,376
8	M.I. Cement Factory Ltd	16,550	3.50	57,925
9	Meghna petroleum Limited	12,074	4.50	54,333
10	National Tubes Ltd.	11,860	1.00	11,860
11	Padma Oil Company Ltd.	2,400	6.50	15,600
12	Power Grid Company of Bangladesh Ltd.	55,370	1.00	55,370
13	Prime textile Spinning Mills Ltd.	65,500	1.00	65,500
14	Titas Gas Transmission & distribution co. Ltd.	32,700	3.00	98,100
	Total			**781,144**

ZOHA ZAMAN KABIR RASHID & CO.
Chartered Accountants

PRIME FINANCE FIRST MUTUAL FUND

INDIVIDUAL PORTFOLIO STATEMENT (With Commission)

As on 31 December 2012

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.	66,000	62.33	41,14,158.64	33.70	33.60	33.65	22,20,900.00	-1893258.64
2.	AL ARAFA ISLAMI BANK LTD.	207	22.70	4,698.95	25.10	25.30	25.20	5,216.40	517.45
3.	BANK ASIA LIMITED	51,500	25.91	13,34,377.64	21.50	21.60	21.55	11,09,825.00	-224552.64
4.	BRAC BANK LTD.	82,616	36.50	30,16,117.93	34.80	34.70	34.75	28,70,906.00	-145211.93
5.	DHAKA BANK LTD.	15,022	24.28	3,64,857.09	24.80	24.50	24.65	3,70,292.30	5435.21
6.	DUTCH BANGLA BANK LIMITED	50,500	144.89	73,17,022.64	117.00	114.50	115.75	58,45,375.00	-1471647.64
7.	EASTERN BANK LTD.	5,113	28.47	1,45,582.23	31.70	31.90	31.80	1,62,593.40	17011.17
8.	EXIM BANK OF BANGLADESH LTD.	8,008	17.50	1,40,165.51	20.80	20.90	20.85	1,66,966.80	26801.29
9.	FIRST SECURITY ISLAMI BANK LTD.	42,900	19.45	8,34,581.25	18.50	18.50	18.50	7,93,650.00	-40931.25
10.	I.F.I.C. BANK LTD.	20,000	39.84	7,96,857.57	36.20	36.60	36.40	7,28,000.00	-68857.57
11.	ISLAMI BANK LTD.	10,037	37.58	3,77,209.35	42.80	42.80	42.80	4,29,583.60	52374.25
12.	JAMUNA BANK LTD.	20,186	19.06	3,84,822.73	21.70	21.60	21.65	4,37,026.90	52204.17
13.	MERKENTILE BANK LIMITED	21,311	18.84	4,01,680.19	19.10	19.30	19.20	4,09,171.20	7491.01
14.	MUTUAL TRUST BANK LIMITED	69,500	30.48	21,18,983.45	21.90	21.70	21.80	15,15,100.00	-603883.45
15.	N C C BANK LTD.	20,334	19.35	3,93,547.06	18.20	18.30	18.25	3,71,095.50	-22451.56
16.	NATIONAL BANK LTD.	26,500	25.90	6,86,462.02	22.10	22.30	22.20	5,88,300.00	-98162.02
17.	ONE BANK LIMITED	42,020	28.01	11,77,359.25	22.80	23.00	22.90	9,62,258.00	-215101.25
18.	PRIME BANK LIMITED	1,43,750	36.88	53,01,718.95	37.00	36.90	36.95	53,11,562.50	9843.55
19.	PUBALI BANK LTD.	10,007	27.20	2,72,237.87	33.00	33.10	33.05	3,30,731.35	58493.48
20.	RUPALI BANK LTD.	10,000	100.65	10,06,516.25	79.40	79.80	79.60	7,96,000.00	-210516.25
21.	SHAHJALAL ISLAMI BANK LTD.	15,032	25.57	3,84,441.46	28.50	28.50	28.50	4,28,412.00	43970.54
22.	SOUTHEAST BANK LIMITED	10,010	15.82	1,58,408.44	20.00	20.00	20.00	2,00,200.00	41791.56
23.	STANDARD BANK LTD	86,832	21.69	18,83,857.61	19.20	19.40	19.30	16,75,857.60	-208000.01
24.	THE CITY BANK LTD.	30,000	28.59	8,57,934.21	26.80	27.10	26.95	8,08,500.00	-49434.21
25.	TRUST BANK LTD.	76,411	27.55	21,05,802.14	25.00	25.00	25.00	19,10,275.00	-195527.14
26.	UTTARA BANK LTD.	22,600	47.75	10,79,298.76	38.10	38.20	38.15	8,62,190.00	-217108.76
	Total :	9,56,396		366,58,699.19				3,13,09,988.55	-53,48,710.64
	FUNDS								
1.	1ST ICB MUTUAL FUND	1,050	669.52	7,02,998.83	850.00	811.00	830.50	8,72,025.00	169026.17
2.	AIBL 1st ISLAMIC MUTUAL FUND	1,51,000	10.00	15,10,000.00	7.40	7.40	7.40	11,17,400.00	-392600.00
3.	DBH FIRST MUTUAL FUND	1,56,500	7.81	12,23,560.38	7.10	7.10	7.10	11,11,150.00	-112410.38
4.	EBL FIRST MUTUAL FUND	1,25,000	9.85	12,31,965.50	8.90	8.90	8.90	11,12,500.00	-119465.50
5.	EBL NRB MUTUAL FUND	5,00,000	10.00	50,00,000.00	9.40	7.40	8.40	42,00,000.00	-800000.00
6.	FIRST JANATA BANK MUTUAL FUND	1,80,000	8.00	14,40,744.75	7.00	7.00	7.00	12,60,000.00	-180744.75
7.	GREEN DELTA MUTUAL FUND	2,00,000	7.09	14,18,290.75	6.90	6.90	6.90	13,80,000.00	-38290.75
8.	IFIC BANK 1ST MF	2,00,000	7.83	15,66,718.00	8.00	8.10	8.05	16,10,000.00	43282.00
9.	PHP FIRST MUTUAL FUND	2,25,000	8.42	18,94,625.75	6.70	6.80	6.75	15,18,750.00	-375875.75
10.	POPULAR LIFE FIRST MUTUAL FUNC	2,05,000	7.83	16,06,562.63	7.20	7.10	7.15	14,65,750.00	-140812.63
11.	SOUTHEAST BANK 1ST MUTUAL FUI	50,000	8.56	4,28,067.50	8.40	8.30	8.35	4,17,500.00	-10567.50
12.	TRUST BANK 1ST MUTUAL FUND	2,70,000	8.34	22,54,321.13	8.70	8.70	8.70	23,49,000.00	94678.87
	Total :	22,63,550		202,77,355.22				1,84,14,075.00	-18,63,780.22
	ENGINEERING								
1.	ATLAS(BANGLADESHD) LTD.	20,416	273.65	55,86,903.02	161.70	0.00	161.70	33,01,267.20	-2285635.82
2.	BSRM STEELS LIMITED	1,24,400	164.94	2,05,19,500.01	67.90	68.00	67.95	84,52,980.00	-12066520.01
3.	DESHBANDHU POLYMER LIMITED	5,433	19.83	1,07,766.25	25.90	26.00	25.95	1,40,986.35	33220.10
4.	GOLDEN SON LTD.	5,111	34.73	1,77,527.73	50.70	51.10	50.90	2,60,149.90	82622.17
5.	NATIONAL POLYMER LIMITED	42,952	60.06	25,79,748.20	36.70	35.90	36.30	15,59,157.60	-1020590.60
6.	NATIONAL TUBES LTD.	11,860	111.66	13,24,322.56	41.80	0.00	41.80	4,95,748.00	-828574.56
7.	S. ALAM COLD ROLLED STEELS LTD	86,300	62.61	54,03,675.18	49.10	49.10	49.10	42,37,330.00	-1166345.18

PRIME FINANCE FIRST MUTUAL FUND

INDIVIDUAL PORTFOLIO STATEMENT (With Commission)

As on 31 December 2012

ANNEXURE-C

Serial No.	Company Name	No of Shares	Cost Price		Market Rate			Total Market	Appriciation/ Erosion
			Rate	Total	DSE	CSE	Average		
	ENGINEERING								
8.	SINGER BANGLADESH LTD.	2,520	142.27	3,58,538.69	164.10	162.10	163.10	4,11,012.00	52473.31
	Total :	2,98,992		360,57,981.64				1,88,58,631.05	-1,71,99,350.59
	FOOD & ALLIED PRODUCTS								
1.	AGRICULTURAL MARKETING CO.LTI	38,600	135.22	52,19,639.03	122.00	125.00	123.50	47,67,100.00	-452539.03
2.	APEX FOODS LTD.	4,500	71.87	3,23,432.00	73.70	82.00	77.85	3,50,325.00	26893.00
3.	B A T B C	500	557.88	2,78,943.13	839.50	859.90	849.70	4,24,850.00	145906.87
4.	FU-WANG FOODS LIMITED	1,120	32.19	36,063.50	26.00	25.90	25.95	29,064.00	-6999.50
5.	RANGPUR DAIRY & FOOD PROD LTI	20,000	33.77	6,75,590.50	25.30	25.30	25.30	5,06,000.00	-169590.50
6.	SHAMPUR SUGAR MILLS	800	8.67	6,937.30	8.20	0.00	8.20	6,560.00	-377.30
7.	ZEAL BANGLA SUGAR MILL	29,400	11.11	3,26,644.59	8.80	0.00	8.80	2,58,720.00	-67924.59
	Total :	94,920		68,67,250.05				63,42,619.00	-5,24,631.05
	FUEL & POWER								
1.	DHAKA ELECTRIC SUPPLY CO. LTD.	51,934	89.16	46,30,617.71	72.10	70.40	71.25	37,00,297.50	-930320.21
2.	JAMUNA OIL COMPANY LTD.	21,486	197.47	42,42,843.49	178.50	177.40	177.95	38,23,433.70	-419409.79
3.	KHULNA POWER COMPANY LTD.	23,100	83.77	19,35,215.98	49.80	49.80	49.80	11,50,380.00	-784835.98
4.	LINDE BANGLADESH LIMITED	1,000	498.36	4,98,369.14	549.10	570.00	559.55	5,59,550.00	61180.86
5.	MEGHNA PETROLEUM LTD.	15,696	150.73	23,65,888.29	158.50	157.10	157.80	24,76,828.80	110940.51
6.	MJL BANGLADESH LIMITED	7,700	77.42	5,96,156.68	79.70	78.50	79.10	6,09,070.00	12913.32
7.	PADMA OIL COMPANY.	3,240	189.17	6,12,928.50	187.50	187.10	187.30	6,06,852.00	-6076.50
8.	POWER GRID CO. OF BANGLADESH	60,907	61.26	37,31,679.69	55.60	52.30	53.95	32,85,932.65	-445747.04
9.	SUMMIT POWER LTD.	1,86,085	78.65	1,46,37,106.39	53.30	53.00	53.15	98,90,417.75	-4746688.64
10.	TITAS GAS TRANSMISSION & D.C.L	54,335	68.55	37,24,692.86	65.30	65.10	65.20	35,42,642.00	-182050.86
	Total :	4,25,483		369,75,498.73				2,96,45,404.40	-73,30,094.33
	TEXTILES								
1.	ENVOY TEXTILES LTD.	5,050	28.57	1,44,286.00	52.40	52.60	52.50	2,65,125.00	120839.00
2.	GENERATION NEXT FASHIONS LTD.	6,400	8.33	53,340.00	34.40	34.70	34.55	2,21,120,00	167780.00
3.	MALEK SPINNING MILLS LTD.	2,670	18.60	49,683.13	25.10	25.00	25.05	66,883.50	17200.37
4.	PRIME TEXTILE SPIN.MILLS LTD.	65,500	34.65	22,69,647.48	20.90	20.60	20.75	13,59,125.00	-910522.48
5.	R. N. SPINNING MILLS LIMITED	2,651	23.93	63,439.50	34.10	34.20	34.15	90,531.65	27092.15
6.	SQUARE TEXTILE MILLS LTD.	9,294	83.79	7,78,832.03	102.80	101.70	102.25	9,50,311.50	171479.47
7.	THE DACCA DYEING & MAN. CO. LTI	1,402	25.17	35,298.75	31.30	30.70	31.00	43,462.00	8163.25
	Total :	92,967		33,94,526.89				29,96,558.65	-3,97,968.24
	PHARMACEUTICALS & CHEMICAL								
1.	ACI FORMULATION LIMITED	78,300	108.10	84,64,362.81	73.90	73.80	73.85	57,82,455.00	-2681907.81
2.	ACI LIMITED	17,880	339.68	60,73,606.36	141.20	138.10	139.65	24,96,942.00	-3576664.36
3.	ACTIVE FINE CHEMICALS LIMITED	3,960	40.13	1,58,927.63	72.70	72.10	72.40	2,86,704.00	127776.37
4.	BEACON PAHARMACEUTICALS LTD.	61,500	20.52	12,62,193.13	16.50	16.10	16.30	10,02,450.00	-259743.13
5.	BERGER PAINTS BANGLADESH LTD.	1,000	414.82	4,14,828.08	530.30	500.00	515.15	5,15,150.00	100321.92
6.	BEXIMCO PHARMACEUTICALS LTD.	2,55,080	88.82	2,26,58,419.91	55.90	55.80	55.85	142,46,218.00	-8412201.91
7.	BEXIMCO SYNTHETICS(SHARE)	5,750	24.88	1,43,072.89	24.30	24.30	24.30	1,39,725.00	-3347.89
8.	GLAXO SMITHKLINE (BD) LTD.	1,000	504.25	5,04,257.50	570.00	0.00	570.00	5,70,000.00	65742.50
9.	KEYA COSMETICS LIMITED	23,104	33.98	7,85,081.87	30.60	30.60	30.60	7,06,982.40	-78099.47
10.	RECKITT BENCHKISER(BD) LTD.	200	472.47	94,494.24	720.20	817.00	768.60	1,53,720.00	59225.76
11.	RENATA (BD) LTD.	1,525	616.66	9,40,420.48	739.50	0.00	739.50	11,27,737.50	187317.02
12.	SALVO CHEMICAL INDUSTRY LTD.	2,136	18.39	39,296.00	22.30	22.30	22.30	47,632.80	8336.80
13.	SQUARE PHARMACEUTICALS LTD.	57,004	176.59	1,00,66,903.44	168.60	168.40	168.50	96,05,174.00	-461729.44
	Total :	5,08,439		516,05,864.34				3,66,80,890.70	-1,49,24,973.64
	SERVICES								

ZOHA ZAMAN KABIR RASHID Chartered Accountants

PRIME FINANCE FIRST MUTUAL FUND

INDIVIDUAL PORTFOLIO STATEMENT (With Commission)

As on 31 December 2012

ANNEXURE-C

Serial No. / Company Name	No of Shares	Cost Price		Market Rate			Total Market	Appriciation/ Erosion
		Rate	Total	DSE	CSE	Average		
SERVICES								
1. DELTA BRAC HOUSING CORPORATI	36,570	69.53	25,42,827.27	56.00	55.10	55.55	20,31,463.50	-511363.77
2. EASTERN HOUSING LIMITED(SHARE	29,315	57.64	16,89,944.94	44.00	43.50	43.75	12,82,531.25	-407413.69
3. UNITED AIRWAYS (BD) LIMITED	9,500	13.04	1,23,973.50	21.00	21.00	21.00	1,99,500.00	75526.50
Total :	75,385		43,56,745.71				35,13,494.75	-8,43,250.96
CEMENT								
1. CONFIDENCE CEMENT LTD.	2,120	104.33	2,21,191.60	104.90	105.00	104.95	2,22,494.00	1302.40
2. HEIDELBERG CEMENT BD. LTD.	20,600	256.39	52,81,797.66	264.70	251.70	258.20	53,18,920.00	37122.34
3. LAFARGE SURMA CEMENT LTD.	90,000	35.83	32,24,727.76	32.90	33.00	32.95	29,65,500.00	-259227.76
4. M.I. CEMENT FACTORY LIMITED	18,205	93.85	17,08,609.88	82.90	82.50	82.70	15,05,553.50	-203056.38
5. MEGHNA CEMENT MILLS LTD.	15,200	302.93	46,04,662.95	104.80	105.20	105.00	15,96,000.00	-3008662.95
Total :	1,46,125		150,40,989.85				1,16,08,467.50	-34,32,522.35
IT								
1. AAMRA TECHNOLOGIES LTD.	4,000	15.94	63,784.00	36.70	36.80	36.75	1,47,000.00	83216.00
2. AGNI SYSTEMS LIMITED	89,079	37.08	33,03,898.75	23.90	23.90	23.90	21,28,988.10	-1174910.65
3. BANGLADESH SUBMARINE CABLE C	2,500	98.56	2,46,423.71	132.90	133.70	133.30	3,33,250.00	86826.29
4. DAFFODIL COMPUTERS LTD.	20,052	21.45	4,30,223.51	15.90	15.90	15.90	3,18,826.80	-111396.71
5. INFORMATION SERVICES NETWORK	52,075	24.70	12,86,558.38	16.40	16.20	16.30	8,48,822.50	-437735.88
6. INTECH ONLINE LIMITED	57,310	23.26	13,33,034.65	17.70	18.00	17.85	10,22,983.50	-310051.15
Total :	2,25,016		66,63,923.00				47,99,870.90	-18,64,052.10
TANNARY INDUSTRIES								
1. APEX ADELCHI FOOTWEAR LTD.	4,000	215.88	8,63,542.32	231.10	230.00	230.55	9,22,200.00	58657.68
2. APEX TANNERY LTD.	19,500	115.37	22,49,856.48	74.70	75.00	74.85	14,59,575.00	-790281.48
Total :	23,500		31,13,398.80				23,81,775.00	-7,31,623.80
CERAMIC INDUSTRY								
1. FU-WANG CERAMICS INDS.LTD.	42,350	28.03	11,87,358.73	22.60	22.60	22.60	9,57,110.00	-230248.73
2. RAK CERAMICS(BANGLADESH) LTD.	1,05,686	107.43	1,13,54,718.00	56.80	56.80	56.80	60,02,964.80	-5351753.20
3. SHINEPUKUR CERAMICS LTD.	48,653	46.90	22,81,849.51	27.20	27.00	27.10	13,18,496.30	-963353.21
Total :	1,96,689		148,23,926.24				82,78,571.10	-65,45,355.14
INSURANCE								
1. ASIA INSURANCE LIMITED	32,812	38.35	12,58,548.63	35.20	35.00	35.10	11,51,701.20	-106847.43
2. ASIA PACIFIC GENERAL INSURANCE	35,820	34.31	12,29,070.74	35.10	35.70	35.40	12,68,028.00	38957.26
3. BANGLADESH GEN. INSURANCE CO	40,005	40.53	16,21,624.63	32.20	32.40	32.30	12,92,161.50	-329463.13
4. DHAKA INSURANCE LIMITED	36,000	57.96	20,86,771.75	52.00	50.60	51.30	18,46,800.00	-239971.75
5. EASTLAND INSURANCE CO.LTD.	23,150	75.22	17,41,389.07	56.60	57.30	56.95	13,18,392.50	-422996.57
6. FAREAST ISLAMI LIFE INSURANCE	20,802	136.23	28,33,966.40	106.20	107.00	106.60	22,17,493.20	-616473.20
7. GREEN DELTA INSURANCE	15,500	108.86	16,87,354.42	73.40	69.50	71.45	11,07,475.00	-579879.42
8. ISLAMI INSURANCE BD LTD.	18,020	23.32	4,20,263.13	33.30	33.50	33.40	6,01,868.00	181604.87
9. PADMA ISLAMI LIFE INSURANCE	4,000	30.13	1,20,531.00	65.50	65.00	65.25	2,61,000.00	140469.00
10. PHOENIX INSURANCE CO.LTD.	11,462	58.88	6,74,887.56	58.00	56.30	57.15	6,55,053.30	-19834.26
11. PIONEER INSURANCE COMPANY LT	17,248	60.55	10,44,465.25	73.00	74.00	73.50	12,67,728.00	223262.75
12. PROGRESSIVE LIFE INSURANCE CO	6,608	200.01	13,21,696.00	116.00	122.00	119.00	7,86,352.00	-535344.00
13. PROVATI INSURANCE COMPANY LTI	11,484	17.67	2,03,008.00	33.10	31.40	32.25	3,70,359.00	167351.00
14. RUPALI LIFE INSURANCE CO. LTD.	5,154	78.43	4,04,248.50	122.30	122.00	122.15	6,29,561.10	225312.60
Total :	2,78,065		166,47,825.08				1,47,73,972.80	-18,73,852.28
TELECOMMUNICATION								
1. GRAMEEN PHONE LTD.	10,000	162.29	16,22,949.20	175.00	174.90	174.95	17,49,500.00	126550.80
Total :	10,000		16,22,949.20				17,49,500.00	1,26,550.80

PRIME FINANCE FIRST MUTUAL FUND

INDIVIDUAL PORTFOLIO STATEMENT (With Commission)

As on 31 December 2012

ANNEXURE-C

Serial No.	Company Name	No of Shares	Cost Price Rate	Cost Price Total	Market Rate DSE	Market Rate CSE	Market Rate Average	Total Market	Appriciation/ Erosion
	FINANCE AND LEASING								
1.	BANGLADESH FIN. & INV. CO. LTD.	34,430	93.70	32,26,345.75	30.80	31.20	31.00	10,67,330.00	-2159015.75
2.	BANGLADESH INDS. FINANCE CO.	71,250	64.40	45,88,530.22	24.50	24.90	24.70	17,59,875.00	-2828655.22
3.	BAY LEASING & INVESTMENT LTD.	47,900	48.80	23,37,849.51	35.30	34.90	35.10	16,81,290.00	-656559.51
4.	FIRST LEASE INTERNATIONAL	74,180	46.56	34,53,893.58	40.00	38.80	39.40	29,22,692.00	-531201.58
5.	GSP FINANCE COMPANY (BD) LTD.	50,300	35.67	17,94,549.50	33.40	33.00	33.20	16,69,960.00	-124589.50
6.	I P D C	1,23,279	32.12	39,60,617.17	18.00	18.20	18.10	22,31,349.90	-1729267.27
7.	I.D.L.C FINANCE LIMITED	7,850	82.64	6,48,737.49	91.90	93.30	92.60	7,26,910.00	78172.51
8.	INTL. LEASING & FIN. SERVICES	1,14,933	54.11	62,20,124.82	20.10	30.30	25.20	28,96,311.60	-3323813.22
9.	ISLAMIC FINANCE AND INVESTMENT	1,51,616	37.49	56,84,984.38	22.60	22.70	22.65	34,34,102.40	-2250881.98
10.	UNITED LEASING CO. LTD.	29,660	36.91	10,95,013.84	31.20	0.00	31.20	9,25,392.00	-169621.84
11.	UTTARA FINANCE & INVEST. LTD	25,444	88.59	22,54,200.51	82.90	82.90	82.90	21,09,307.60	-144892.91
	Total :	7,30,842		352,64,846.77				2,14,24,520.50	-1,38,40,326.27
	CORPORATE BOND								
1.	ACI LIMITED (ZERO COUPON BOND)	300	748.60	2,24,580.00	810.50	807.00	808.75	2,42,625.00	18045.00
2.	IBBL MUDARABA PERPETUAL BOND	1,000	970.52	9,70,529.57	992.75	990.50	991.63	9,91,625.00	21095.43
	Total :	1,300		11,95,109.57				12,34,250.00	39,140.43
	MISCELLANEOUS								
1.	ARAMIT LIMITED	6,450	338.41	21,82,794.70	211.60	208.00	209.80	13,53,210.00	-829584.70
2.	B.S.C.	1,000	283.54	2,83,540.79	273.50	273.50	273.50	2,73,500.00	-10040.79
3.	BEXIMCO LIMITED(SHARE)	2,14,065	169.64	3,63,14,168.60	64.40	64.10	64.25	137,53,676.25	-22560492.35
4.	USMANIA GLASS SHEET	12,012	89.65	10,76,980.61	70.20	70.00	70.10	8,42,041.20	-234939.41
	Total :	2,33,527		398,57,484.70				1,62,22,427.45	-2,36,35,057.25
	LISTED SECURITIES(TOTAL):	65,61,196		33,04,24,874.98				23,02,35,017.35	-10,01,89,857.63
	NON-LISTED SECURITIES:			0.00				0.00	
	GRAND TOTAL:			33,04,24,874.98				23,02,35,017.35	-10,01,89,857.63

ZOHA ZAMAN KABIR RASHID & CO.
Chartered Accountants

PRIME FINANCE FIRST MUTUAL FUND

STATEMENT OF PROFIT ON SALE OF INVESTMENT

FROM: 01-Jan-2012 TO: 31-Dec-2012

ANNEXURE-D

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Profit/(Loss)
1	AL ARAFA ISLAMI BANK LTD.	19,750	27.83	25.00	55,817.50
2	DHAKA BANK LTD.	2,900	31.78	26.80	14,438.00
3	DUTCH BANGLA BANK LIMITED	7,000	154.11	148.20	41,396.25
4	EASTERN BANK LTD.	14,000	37.53	30.46	98,887.30
5	EXIM BANK OF BANGLADESH LTD.	10,400	22.16	17.63	47,096.40
6	I.F.I.C. BANK LTD.	6,000	60.66	50.59	60,477.75
7	ISLAMI BANK LTD.	40,000	46.05	36.23	392,895.23
8	JAMUNA BANK LTD.	17,750	25.36	20.79	81,069.25
9	MERKENTILE BANK LIMITED	20,500	24.80	21.17	74,320.88
10	N C C BANK LTD.	33,000	25.35	21.15	138,733.25
11	NATIONAL BANK LTD.	2,000	68.43	40.70	55,457.00
12	ONE BANK LIMITED	28,000	41.74	35.22	182,411.00
13	PUBALI BANK LTD.	3,750	34.81	27.20	28,547.82
14	RUPALI BANK LTD.	1,400	119.36	110.63	12,221.20
15	SHAHJALAL ISLAMI BANK LTD.	37,600	29.79	27.42	89,012.70
16	SOUTHEAST BANK LIMITED	11,500	26.95	16.58	119,298.25
17	THE CITY BANK LTD.	18,400	41.01	31.66	172,088.85
18	TRUST BANK LTD.	18,000	35.98	34.08	34,286.63
19	UTTARA BANK LTD.	1,000	62.34	60.54	1,803.75
20	HEIDELBERG CEMENT BD. LTD.	31,400	274.02	256.39	553,535.54
21	LAFARGE SURMA CEMENT LTD.	80,000	37.92	29.93	638,697.50
22	M.I. CEMENT FACTORY LIMITED	1,000	102.64	90.52	12,122.75
23	FU-WANG CERAMICS INDS.LTD.	9,500	38.06	27.10	104,138.88
24	ACI LIMITED (ZERO COUPON BOND)	100	748.60	748.60	0.00
25	IBBL MUDARABA PERPETUAL BOND	740	997.62	970.53	20,046.33
26	DESHBANDHU POLYMER LIMITED	5,000	43.39	20.83	112,806.25
27	GOLDEN SON LTD.	9,000	57.47	28.90	257,083.75
28	S. ALAM COLD ROLLED STEELS LTD	7,000	66.89	62.62	29,886.50
29	SINGER BANGLADESH LTD.	1,000	197.95	128.49	69,468.88
30	BAY LEASING & INVESTMENT LTD.	10,500	60.61	53.35	76,279.88
31	FIRST LEASE INTERNATIONAL	6,500	61.07	44.88	105,225.13
32	GSP FINANCE COMPANY (BD) LTD.	30,000	41.66	35.68	179,467.50
33	I.D.L.C FINANCE LIMITED	28,600	114.36	77.64	1,050,196.45
34	UNITED LEASING CO. LTD.	4,800	48.07	24.96	110,925.75
35	UTTARA FINANCE & INVEST. LTD	21,600	109.75	84.60	543,280.81
36	APEX FOODS LTD.	6,100	85.69	71.88	84,241.96
37	B A T B C	8,500	778.93	464.52	2,672,536.18
38	RANGPUR DAIRY & FOOD PROD LTD.	2,400	35.21	33.78	3,436.20
39	DHAKA ELECTRIC SUPPLY CO. LTD.	9,000	117.23	107.20	90,295.75
40	JAMUNA OIL COMPANY LTD.	43,100	240.96	193.55	2,043,347.03
41	LINDE BANGLADESH LIMITED	8,500	559.67	498.38	520,957.13
42	MEGHNA PETROLEUM LTD.	39,000	217.74	188.02	1,158,887.50
43	POWER GRID CO. OF BANGLADESH LTD.	56,500	73.13	67.39	324,039.63
44	TITAS GAS TRANSMISSION & D.C.L	110,000	84.89	74.33	1,161,871.75
45	DBH FIRST MUTUAL FUND	11,000	10.27	8.99	14,126.75
46	EBL FIRST MUTUAL FUND	260,500	11.48	9.85	424,829.38
47	FIRST JANATA BANK MUTUAL FUND	14,000	9.48	8.20	17,867.50
48	GREEN DELTA MUTUAL FUND	14,500	8.28	7.16	16,229.13
49	IFIC BANK 1ST MF	118,500	9.93	7.83	248,596.50
50	PHP FIRST MUTUAL FUND	13,000	9.58	8.73	10,998.00
51	TRUST BANK 1ST MUTUAL FUND	93,500	10.48	8.35	199,568.13
52	ASIA INSURANCE LIMITED	5,250	51.54	26.33	132,349.31
53	BANGLADESH GEN. INSURANCE CO.	7,000	42.49	40.53	13,744.50
54	DHAKA INSURANCE LIMITED	3,000	67.93	56.67	33,769.26
55	EASTLAND INSURANCE CO.LTD.	9,200	85.18	72.90	112,973.95
56	FAREAST ISLAMI LIFE INSURANCE	11,950	202.85	173.18	354,533.73
57	GREEN DELTA INSURANCE	3,000	150.81	127.44	70,106.10
58	ISLAMI INSURANCE BD LTD.	6,000	40.00	13.33	160,018.50

ZOHA ZAMAN KABIR RASHID & CO.
Chartered Accountants

PRIME FINANCE FIRST MUTUAL FUND

STATEMENT OF PROFIT ON SALE OF INVESTMENT
FROM: 01-Jan-2012 TO: 31-Dec-2012

ANNEXURE-D

Sl. No.	Company Name	No. of Shares	Sale Rate	Cost Rate	Profit/(Loss)
59	PADMA ISLAMI LIFE INSURANCE	1,500	61.31	30.13	46,774.50
60	PIONEER INSURANCE COMPANY LTD	31,000	89.55	49.42	1,244,037.26
61	PROVATI INSURANCE COMPANY LTD.	500	31.82	17.68	7,070.13
62	RUPALI LIFE INSURANCE CO. LTD.	6,000	137.66	68.53	414,819.88
63	AAMRA TECHNOLOGIES LTD.	4,000	46.06	17.54	114,088.25
64	BANGLADESH SUBMARINE CABLE CO.	33,400	120.39	73.11	1,579,042.25
65	DAFFODIL COMPUTERS LTD.	11,500	24.98	21.46	40,490.00
66	INTECH ONLINE LIMITED	1,500	28.13	26.06	3,104.25
67	B.S.C.	875	300.78	283.54	15,086.65
68	ACTIVE FINE CHEMICALS LIMITED	10,500	71.76	40.13	332,096.63
69	BEACON PAHARMACEUTICALS LTD.	78,500	27.70	25.56	168,055.50
70	BERGER PAINTS BANGLADESH LTD.	5,350	539.02	369.26	908,196.07
71	BEXIMCO SYNTHETICS(SHARE)	5,000	36.38	28.62	38,804.15
72	KEYA COSMETICS LIMITED	21,000	44.94	37.38	158,804.63
73	MARICO BANGLADESH LIMITED	1,000	380.05	90.00	290,047.50
74	RECKITT BENCHKISER(BD) LTD.	300	690.27	472.48	65,337.00
75	RENATA (BD) LTD.	5,000	808.88	524.29	1,422,943.63
76	SALVO CHEMICAL INDUSTRY LTD.	6,500	20.49	18.41	13,576.13
77	SQUARE PHARMACEUTICALS LTD.	28,460	232.11	205.52	756,893.79
78	DELTA BRAC HOUSING CORPORATION	16,000	88.67	80.58	129,494.25
79	EASTERN HOUSING LIMITED(SHARE)	4,000	77.38	66.42	43,864.25
80	UNITED AIRWAYS (BD) LIMITED	27,000	23.01	14.86	219,943.01
81	APEX ADELCHI FOOTWEAR LTD.	13,000	249.16	215.89	432,585.95
82	GRAMEEN PHONE LTD.	8,200	168.66	135.16	274,721.80
83	ENVOY TEXTILES LTD.	1,000	57.87	29.71	28,160.95
84	GENERATION NEXT FASHIONS LTD.	3,000	36.77	8.89	83,663.50
85	MALEK SPINNING MILLS LTD.	9,500	32.56	21.76	102,509.88
86	R. N. SPINNING MILLS LIMITED	45,750	35.94	24.14	539,709.32
87	SQUARE TEXTILE MILLS LTD.	7,150	112.39	83.17	208,940.99
88	THE DACCA DYEING & MAN. CO. LTD.	500	48.38	28.20	10,089.38
	Total:	**1,780,175**			**25,125,696.26**

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants