

PRIME FINANCE FIRST MUTUAL FUND					
Statement of Financial Position					
as at June 30, 2019					
Particulars	Amount in Taka				
	30-Jun-2019	31-Dec-2018			
ASSETS					
Marketable securities -at cost	35,78,45,602	35,21,30,978			
Cash and Cash equivalents	1,38,91,742	1,28,71,725			
Other current assets	12,65,898	1,32,01,782			
Total Assets	37,30,03,242	37,82,04,485			
CAPITAL AND LIABILITIES					
Capital	20,00,00,000	20,00,00,000			
Reserve and surplus	3,09,81,701	4,00,90,458			
Current liabilities	2,04,92,030	2,15,84,516			
Provision for Marketable securities	12,15,29,511	11,65,29,511			
Total Capital and Liabilities	37,30,03,242	37,82,04,485			
Net Asset Value (NAV)					
NAV at Cost price	17.63	17.83			
NAV at Market price	11.11	11.52			
Statement of Profit or Loss and Other Comprehensive Income					
for the period January 01, 2019 to June 30, 2019					
Particulars	Amount in Taka		Amount in Taka		
	01/Jan/2019 to 30-Jun-2019	01/Jan/2018 to 30-Jun-2018	April 1, 2019 June 30, 2019	April 1, 2018 June 30, 2018	
INCOME					
Profit on sale of investment	1,17,23,032	82,37,170	18,88,830	34,96,550	
Dividend from investment in shares	37,44,689	38,18,452	23,05,832	25,64,419	
Interest on bank deposits	3,18,538	2,33,216	3,13,352	2,31,044	
Total Income	1,57,86,259	1,22,88,838	45,08,014	62,92,013	
EXPENSES					
Management fee	21,45,076	21,55,242	10,10,520	10,33,016	
Trustee fee	1,00,000	1,00,000	50,000	50,000	
Custodian fee	1,11,562	1,13,998	55,102	55,886	
Annual fee	1,11,144	3,25,725	55,401	2,75,725	
Listing fee	50,000	1,00,000	-	50,000	
Audit fee	14,376	34,500	7,188	28,750	
Other operating expenses	3,62,858	3,78,575	2,56,194	2,62,758	
Total Expenses	28,95,016	32,08,040	14,34,405	17,56,135	
Profit before provision	1,28,91,243	90,80,798	30,73,609	45,35,878	
Provision against marketable investment	50,00,000	-	-	-	
Net profit for the year	78,91,243	90,80,798	30,73,609	45,35,878	
Earnings Per Unit	0.39	0.45	0.15	0.23	
Statement of Changes in Equity					
for the period January 01, 2019 to June 30, 2019					
Particulars	Share Capital	Dividend Equalization Reserve	Provision for Marketable investment	Retained Earnings	Total Equity
Balance as at January 01, 2019	20,00,00,000	1,61,28,426	11,65,29,511	2,39,62,032	35,66,19,969
Provision for Marketable Investments	-	-	50,00,000	-	50,00,000
Last year dividend	-	-	-	(1,70,00,000)	(1,70,00,000)
Net profit for the year	-	-	-	78,91,243	78,91,243
Balance as at June 30, 2019	20,00,00,000	1,61,28,426	12,15,29,511	1,48,53,275	35,25,11,212
Balance as at January 01, 2018	20,00,00,000	1,11,28,426	11,45,29,511	2,65,58,465	35,22,16,402
Dividend equalization Reserve	-	50,00,000	-	(50,00,000)	-
Last year dividend	-	-	-	(1,70,00,000)	(1,70,00,000)
Net profit for the year	-	-	-	90,80,798	90,80,798
Balance as at June 30, 2018	20,00,00,000	1,61,28,426	11,45,29,511	1,36,39,263	34,42,97,200
Statement of Cash Flows					
for the period January 01, 2019 to June 30, 2019					
Particulars	Amount in Taka				
	01/Jan/2019 to 30-Jun-2019	01/Jan/2018 to 30-Jun-2018			
Cash Flows from Operating Activities:					
Dividend from investment in shares	60,75,568	35,42,688			
Interest on bank deposits	3,18,538	2,33,216			
Other operating expenses	(54,12,739)	(59,58,018)			
Net Cash used in Operating Activities (A)	9,81,367	(21,82,114)			
Cash Flows from Investing Activities:					
Purchase of marketable securities	(8,17,56,244)	(4,23,44,632)			
Sale of marketable securities	9,49,79,841	6,58,18,985			
Application for investment in shares	(95,00,000)	(1,17,00,000)			
Refund received from investment in shares	1,20,00,000	95,00,000			
Net Cash from Investing Activities (B)	1,57,23,597	2,12,74,353			
Cash Flows from Financing Activities:					
Dividend paid	(1,56,84,947)	(1,53,77,428)			
Net Cash from Financing Activities (C)	(1,56,84,947)	(1,53,77,428)			
Net Increase/(Decrease) in Cash (D = A+B+C)	10,20,017	37,14,811			
Opening cash and bank balances (E)	1,28,71,725	89,62,647			
Closing cash and bank balances (F = D+E)	1,38,91,742	1,26,77,458			
Net Operating Cash Flow Per Unit (NOCFPU)	0.05	(0.11)			
Sd/- Chief Executive Officer/Company Secretary			Sd/- Chairman of Trustee Committee		
Sd/- Head of Finance & Accounts			Sd/- Member-Secretary of Trustee Committee		
“The details of the published half yearly financial statements can be available in the website of the company. The address of the website is www.icbamcl.com.bd”.					