

PRIME FINANCE FIRST MUTUAL FUND

Statement of Financial Position (Unaudited)

as at June 30, 2022

Particulars	Notes	Amount in Taka	
		June 30, 2022	December 31, 2021
ASSETS			
Marketable securities -at market	3.00	288,807,923	269,377,310
Cash and Cash equivalents	4.00	4,804,189	14,143,050
Other current assets	5.00	3,047,490	26,791,739
Total Assets		296,659,602	310,312,099
CAPITAL AND LIABILITIES			
Capital	6.00	200,000,000	200,000,000
Dividend equalization fund	7.00	15,214,548	7,714,548
Retained earnings	8.00	26,898,344	36,391,035
Unrealized gain/ (losses) on investments	9.00	(98,197,064)	(88,174,908)
Total Equity (A)		143,915,828	155,930,675
Liabilities :			
Other Liabilities	10.00	147,529,511	147,529,511
Unclaimed / Unpaid Dividend	11.00	2,096,921	1,572,780
Current liabilities	12.00	3,117,342	5,279,133
Total Liabilities (B)		152,743,774	154,381,424
Total Equity and Liabilities (A+B)		296,659,602	310,312,099
Net Asset Value (NAV) per unit			
Net Asset Value-at cost	13.00	19.48	19.58
Net Asset Value-at market	14.00	14.57	15.17

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 31 July, 2022



PRIME FINANCE FIRST MUTUAL FUND
Statement of Profit or Loss and Other Comprehensive Income (Unaudited)
For the period from January 01, 2022 to June 30, 2022

Particulars	Notes	Amount in Taka		Amount in Taka	
		January 01, 2022 to June 30, 2022	January 01, 2021 to June 30, 2021	April 01, 2022 to June 30, 2022	April 01, 2021 to June 30, 2021
INCOME					
Profit on sale of investment		14,581,371	18,928,417	1,788,295	8,670,389
Dividend from investment in shares		6,450,335	3,722,069	3,408,823	2,090,352
Interest on bank deposits	15.00	420,462	125,747	315,266	124,931
Total Income		21,452,168	22,776,233	5,512,384	10,885,672
EXPENSES					
Management fee		2,589,945	2,256,806	1,265,915	1,158,540
Trustee fee		100,000	100,000	50,000	50,000
Custodian fee		141,170	125,059	71,027	64,831
Annual BSEC fee		145,759	136,634	72,296	79,787
Listing fees		50,000	100,000	-	100,000
Audit fee		28,750	14,375	-	7,188
Other operating expenses	16.00	389,235	288,799	171,476	250,389
Total Expenses		3,444,859	3,021,673	1,630,714	1,710,735
Profit before provision		18,007,309	19,754,560	3,881,670	9,174,937
Provision against	10.00	-	9,970,489	-	5,000,000
Net Income for the period ended June 30, 2022		18,007,309	9,784,071	3,881,670	4,174,937
Add: Other Comprehensive Income					
Unrealized gain/ (losses) on investments	17.00	(10,022,156)	43,204,370	(4,963,392)	47,794,047
Total Comprehensive Income		7,985,153	52,988,441	(1,081,722)	51,968,984
Earnings Per Unit	18.00	0.90	0.49	0.19	0.21

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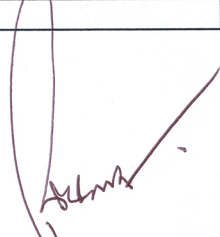
PRIME FINANCE FIRST MUTUAL FUND

Statement of Changes in Equity (Unaudited) For the period from January 01, 2022 to June 30, 2022

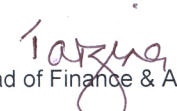
Particulars	Unit Capital	Dividend equalization fund	Unrealized gain/ (losses) on investments	Retained Earnings	Total Equity
Balance as at January 01, 2022	200,000,000	7,714,548	(88,174,908)	36,391,035	155,930,675
Unrealized gain/ (losses) on investments	-	-	(10,022,156)	-	(10,022,156)
Dividend equalization fund	-	7,500,000	-	(7,500,000)	-
Dividend paid for FY 2021	-	-	-	(20,000,000)	(20,000,000)
Net Income for the year ended June 30, 2022	-	-	-	18,007,309	18,007,309
Balance as at June 30, 2022	200,000,000	15,214,548	(98,197,064)	26,898,344	143,915,828

Statement of Changes in Equity (Unaudited) For the period from January 01, 2021 to June 30, 2021

Balance as at January 01, 2021	200,000,000	16,128,426	(128,131,439)	15,892,719	103,889,706
Unrealized gain/ (losses) on investments	-	-	43,204,370	-	43,204,370
Dividend paid for FY 2020	-	(8,413,878)	-	(7,586,122)	(16,000,000)
Net Income for the year ended June 30, 2021	-	-	-	9,784,071	9,784,071
Balance as at June 30, 2021	200,000,000	7,714,548	(84,927,069)	18,090,668	140,878,147


Chief Executive Officer


Chairman of Trustee Committee


Head of Finance & Accounts


Member-Secretary of Trustee Committee

Dated: 31 July, 2022



PRIME FINANCE FIRST MUTUAL FUND
Statement of Cash Flows (Unaudited)
For the period from January 01, 2022 to June 30, 2022

Particulars	Notes	Amount in Taka	
		January 01, 2022 to June 30, 2022	January 01, 2021 to June 30, 2021
Cash Flows from Operating Activities:			
Dividend from investment in shares		7,248,119	5,444,988
Interest on bank deposits		506,587	125,747
Other operating expenses		(5,606,650)	(3,969,659)
Net Cash used in Operating Activities (A)	20.00	2,148,056	1,601,076
Cash Flows from Investing Activities:			
Purchase of marketable securities		(60,985,625)	(97,600,682)
Sale of marketable securities		46,114,227	110,050,508
Application for investment in shares		(4,430,000)	(16,000,000)
Refund received from investment in shares		27,290,340	16,000,000
Adjustment of NRB account		-	1,600
Net Cash from Investing Activities (B)		7,988,942	12,451,426
Cash Flows from Financing Activities:			
Dividend paid		(19,475,859)	(15,823,629)
Net Cash from Financing Activities (C)		(19,475,859)	(15,823,629)
Net Increase/(Decrease) in Cash (D = A+B+C)		(9,338,861)	(1,771,127)
Opening cash and bank balances (E)		14,143,050	13,489,592
Closing cash and bank balances (F = D+E)		4,804,189	11,718,465
Net Operating Cash Flow Per Unit (NOCFPU)	19.00	0.11	0.08

Chief Executive Officer

Chairman of Trustee Committee

Head of Finance & Accounts

Member-Secretary of Trustee Committee

Dated: 31 July, 2022



PRIME FINANCE FIRST MUTUAL FUND
Notes to the financial statements (Un-audited)
For the period from January 01, 2022 to June 30, 2022

1. Legal Status and Nature of Business

Prime Finance First Mutual Fund (hereinafter called as "Fund") was established under a Trust Deed signed on February 19, 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 May 22, 2008 under the Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules) 2001. The operations of the Fund was commenced on February 18, 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 December 05, 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 ten years' tenure. The objective of the Fund is to provide attractive dividend to the unit holders by investing the proceeds in the Capital Market and Money Market. The Fund consists of 20,000,000 units of Taka 10 each. The units of the Fund are transferable.

2.00 Significant Accounting Policies

2.01 Basis of Preparation of Accounts

These financial statements are prepared on the accrual basis accounting, under historical cost convention as modified for investments, which are 'market-to-market' and in the International Financial Reporting Standards (IFRSs) so far adopted and applicable to the Fund. The disclosures of information made in accordance with the requirements of Trust Deed, Securities and Exchange Rules 1987, সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১ and other applicable Rules and Regulations. In case there are differences between IFRS and local statutory requirements such as Mutual Fund Rules, the local regulation has been prevailed.

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2.02 Financial instruments

IFRS 9 sets out requirements for recognizing and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items.

2.02.01: Investments in shares which are actively traded on a quoted market are designated at fair value (market price) through other comprehensive income (FVTOCI). Gains or losses arising from a change in the fair value of such financial assets are recognized in other comprehensive income of statement of profit or loss and other comprehensive income. In accordance with Mutual Fund Rules 2001(enclosure-2, Contents of Revenue Account) , such unrealized loss will be charged in profit and loss account.

2.02.02: The market value of listed securities are valued at average closing quoted market price on the Dhaka and Chittagong stock exchanges on the date of valuation i.e., on June 30, 2022.



2.03 Reporting period

These financial statements cover 6 (SIX) month for the period from 01 January 2022 to 30 June 2022.

2.04 Provision for unrealized losses on Marketable Investments

In order to meet any future unforeseen diminution in the value of the investment portfolio over the cost, the management has established a policy of making provision. Such provision is created on lump-sum basis when satisfactory unit performance is ensured and transferred to income on rational basis subsequently, if required, to ensure consistent distribution of dividend at a reasonable rate even in the bear market scenario.

2.05 Investment Policy

- a) The fund shall invest subject to the Securities and Exchanges Commission (Mutual Fund) Rules 2001 and only in those securities, deposits and investments approved by the Bangladesh Securities and Exchange Commission and/or any other competent authority in this regard.
- b) Not less than 60 (sixty) percent of the total money collected under the Scheme of the Fund shall be invested in capital market instruments out of which at least 50 (fifty) percent shall be invested in listed securities.
- c) Not more than 25 (twenty-five) percent of the total assets of the Scheme of the Fund shall be invested in Fixed Income Securities.
- d) Not more than 15 (fifteen) percent of the total assets of the Scheme of the Fund shall be invested in pre-IPOs at one time.
- e) All money collected under the Fund shall be invested only in encashable/transferrable instruments, securities whether in money market or capital market or privately placed pre-IPO equity, preference shares, debentures or securitized debts.

2.06 Dividend policy

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

2.07 Management fee

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

<u>NAV (Taka)</u>	<u>Rate (%)</u>
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

2.08 Trustee fee

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

2.09 Custodian fee

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

2.10 Annual BSEC fee

As per Rule 11 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১, Fund is required to pay an annual fee to BSEC an amount equal to @ 0.10% of the Net Asset Value (NAV) of the Fund or Tk 50,000.00 whichever is higher.



2.11 Stock Exchange Annual Listing fee

As per listing regulations the Fund is required to pay amount equal to @ 0.05% of the Capital of the Fund to Dhaka & Chittagong stock exchanges as annual listing fee.

2.12 Cash and cash equivalents

Cash and cash equivalents comprise bank balances and term deposits.

2.13 Statement of cash flows

Statement of cash flows has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph 10 and 18(a) of IAS 7: Statements of Cash Flows. In accordance with সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১, proceeds from investments has been shown under investing activities. However, the amount of resultant gain on sale of investments has been shown in operating activities.

2.14 Dividend Equalization Reserve:

Divisible profit is transferred to Dividend Equalization Reserve on rational basis based on the decision of the Board of Trustee to ensure reasonable dividend from year to year.

2.15 Taxation

The income of the Fund is exempted from Income Tax as per SRO No. 333-Act/income Tax/2011 dated 10 November 2011, under Section 44(4) clause (b) of Income Tax Ordinance, 1984. Hence no provision for tax has been made.

2.16 Financial Risk Management

ICB AMCL seeks to reduce financial risks (specially market risk- interest rate, currency & price, credit risk, liquidity risk and concentration risk) by employing and overseeing professional and experienced portfolio advisers that regularly monitor the Funds' positions and market events and diversify investment portfolios within the constraints of each Fund's investment objectives, investment strategies and applicable ICB AMCL policies and procedures.

2.17 Net Asset Value (NAV) Per Unit

The mutual fund calculates Net Asset Value per share using the cost and market value, which has been shown on the face of Statement of Financial Position, and the computation of NAV per unit is stated in Note 13 and 14.

2.18 Components of financial statements

Statement of Financial Position
Statement of Profit or Loss and Other Comprehensive Income
Statement of Changes in Equity
Statement of Cash Flows
Notes to the Financial Statements

2.19 Revenue Recognition

- Gains/ Losses arising on sale of investment are included in the Statement of Profit or Loss and Other Comprehensive Income on the date at which the transaction takes place.
- Cash Dividend is recognized on accrual basis. Dividends are recognized immediately after the record date as per industry practice, though as per IFRS-9 (Financial Instrument) dividends should be recognized when shareholders' right to receive dividend is established.
- Interest income is recognized on accrual basis.

2.20 Earning Per Unit

The mutual fund calculates Earning Per Unit (EPU) in accordance with IAS 33. Earnings Per Share, which has been shown on the face of the statement of Profit or Loss and other Comprehensive Income.

2.21 General

- Figures appearing in these financial statements have been rounded off to the nearest Taka; and
- Comparative figures and account titles in the financial statements have been rearranged / reclassified where necessary to conform with current year's presentation.



3.00 Marketable Securities (At Market)

Equity shares (note 3.01)

Amount in Taka	
June 30, 2022	December 31, 2021
288,807,923	269,377,310
288,807,923	269,377,310

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

Sector/category	Amounts in Taka		
	Cost	Market value	Difference
BANKS	55,215,570.49	43,463,877.25	(11,751,693)
FUNDS	29,704,005.26	28,060,871.50	(1,643,134)
ENGINEERING	52,141,784.74	34,735,143.45	(17,406,641)
FOOD AND ALLIED PRODUCTS	20,677,438.29	15,946,481.55	(4,730,957)
FUEL AND POWER	69,423,685.72	59,325,343.45	(10,098,342)
TEXTILES	12,584,066.57	4,014,295.95	(8,569,771)
PHARMACEUTICALS AND CHEMICAL	22,351,134.33	21,475,307.90	(875,826)
SERVICES	7,298,957.99	6,512,000.00	(786,958)
CEMENT	32,820,606.09	20,519,885.80	(12,300,720)
CERAMIC INDUSTRY	1,680,490.41	1,718,700.00	38,210
INSURANCE	18,281,639.54	17,202,500.00	(1,079,140)
TELECOMMUNICATION	11,106,673.53	9,532,984.60	(1,573,689)
FINANCE AND LEASING	4,175,061.44	3,987,900.00	(187,161)
CORPORATE BOND	44,378,873.24	17,478,191.95	(26,900,681)
MISCELLANEOUS	5,165,000.00	4,834,440.00	(330,560)
	387,004,988	288,807,923	(98,197,064)

4.00 Cash and Cash equivalents

IFIC Bank Ltd, Motijheel Br 1001-183099-041	18,897	21,569
Prime Bank, Kakrail Br '14831030002961	664,346	95,138
Jamuna Bank Ltd., Kakrail Branch 0090320001173	3,636,479	3,709,862
IFIC, Federation Br (D/A 2009) 1008-000217-041	1,133	1,114
SJIBL, Motijheel, (D/A 2010) 4015 1310000078 5	208	776
SJIBL, Motijheel, (D/A 2011) 4015 1310000102 1	269	836
SJIBL, Motijheel, (D/A 2012) 4015 1310000130 1	225	793
IFIC, Principal (D/A account 2013) 1008-000544-041	1,457	1,435
IFIC, Principal (D/A account 2014) 1001-709965-041	425	983
IFIC, Principal (D/A account 2015) 1001-042399-041	357	916
IFIC, Principal (D/A account 2016) 1001-027712-041	546	1,102
JBL, Shantinagar (D/A 2017) 0009-0320000674	1,245	1,810
JBL, Shantinagar (D/A 2018) 0090320000790	92,291	92,663
JBL, Shantinagar (D/A 2019) 0090320000914	48,088	48,356
JBL, Shantinagar (D/A 2020) 0090320001093	163,764	165,697
JBL, Shantinagar (D/A 2021) 0090320001324	174,459	-
FDR with		
Dhaka Bank Ltd., Shahjahanpur Branch	-	10,000,000
	4,804,189	14,143,050

5.00 Other Current Assets

Dividend receivables	2,247,490	3,045,274
Interest receivable	-	86,125
Share application money	-	22,860,340
Securities and others deposits	300,000	300,000
Receivable from Sale of shares	500,000	500,000
	3,047,490	26,791,739



		Amount in Taka	
		June 30, 2022	December 31, 2021
6.00 Capital			
20,000,000 units of Taka 10 each fully paid		200,000,000	200,000,000
7.00 Dividend equalization fund			
Balance as at 1st January		7,714,548	16,128,426
Less: Dividend paid for FY 2021		-	8,413,878
Add: Addition for this year		7,500,000	-
Balance as on June 30, 2022		15,214,548	7,714,548
8.00 Retained earnings			
Opening Balance		36,391,035.00	15,892,719
Less: Dividend paid for FY 2021		20,000,000.00	7,586,122
Less: Dividend Equalization Fund		7,500,000.00	-
		8,891,035.00	8,306,597
Add: Net income for the year		18,007,309.00	28,084,438
Balance as on June 30, 2022		26,898,344.00	36,391,035
9.00 Unrealized gain/ (losses) on investments			
Opening balance		(88,174,908)	(128,131,439)
Add/Less: Adjustment during the period		(10,022,156)	39,956,531
Balance as on June 30, 2022		(98,197,064)	(88,174,908)
10.00 Other Liabilities			
Provision for Other Investment (Note 10.01)		147,200,000	147,200,000
Provision for Mutual Fund (Note 10.02)		329,511	329,511
		147,529,511	147,529,511
10.01 Provision for Other Investment			
Balance as at 1st January		147,200,000	128,200,000
Add: Addition for this year		-	19,000,000
		147,200,000	147,200,000
10.02 Provision for Investments in Mutual Fund			
Balance as at 1st January		329,511	329,511
Add: Addition for this year		-	-
		329,511	329,511
11.00 Unclaimed / Unpaid Dividend			
Opening Balance		1,572,780	15,150,446
Add: Addition for this year		20,000,000	16,000,000
Less: Dividend credited to investors account		(19,475,859)	(15,957,156)
Less: Paid to Capital Market Stabilization Fund (FY 2009 to 2017)		-	(13,620,510)
Closing Balance as at June 30, 2022 (11.01)		2,096,921	1,572,780
11.01 Year wise breakup of unclaimed/ Dividend payable as on June 30, 2022			
Dividend payable for FY 2018		519,394	519,779
Dividend payable for FY 2019		562,122	562,122
Dividend payable for FY 2020		488,479	490,879
Dividend payable for FY 2021		526,926	-
		2,096,921	1,572,780
12.00 Current Liabilities			
Management fee - ICB AMCL		2,589,945	4,996,555
Trustee fee - ICB		100,000	-
Custodian fee - ICB		141,170	-
Audit fee		28,750	28,750
Annual fee payable to BSEC		144,020	3,642
Annual listing fee		50,000	200,000
Other		63,457	50,186
		3,117,342	5,279,133



		Amount in Taka	
		June 30, 2022	December 31, 2021
12.01 Share application money refundable			
Opening Balance		2,437,284	2,437,284
Less: Paid to Capital Market Stabilization Fund		(2,437,284)	-
Balance as on June 30, 2022		-	2,437,284
13.00 Net Asset Value (NAV) Per Unit (At Cost Price) :			
Total Assets (Investment considered at cost price)		394,856,666	398,487,007
Less: Liabilities		5,214,263	6,851,913
Net Asset Value		389,642,403	391,635,094
Number of Units		20,000,000	20,000,000
NAV per Unit at Cost		19.48	19.58
14.00 Net Asset Value (NAV) Per Unit (At Market Price) :			
Total Assets		296,659,602	310,312,099
Less: Liabilities		5,214,263	6,851,913
Net Asset Value		291,445,339	303,460,186
Number of Units		20,000,000	20,000,000
NAV per Unit at Market Value		14.57	15.17
		Amount in Taka	
		January 01, 2022 to June 30, 2022	January 01, 2021 to June 30, 2021
15.00 Interest on Bank Deposits			
Interest on Short term deposits		324,699	125,747
Interest on Fixed deposits		60,125	-
Interest Income on Listed Bond		35,638	-
		420,462	125,747
16.00 Other Operating Expenses			
Advertisement		180,606	168,803
Printing and Stationary		32,318	-
Bank charges & Excise duty		43,261	20,639
CDBL annual fee & connection fee		56,000	56,000
IPO application expenses		8,000	15,000
CDBL charges		21,988	16,977
Dividend distribution expenses		26,382	-
Others		20,680	11,380
		389,235	288,799
17.00 Calculation of Unrealized gain/ (losses) on investments			
Unrealized Gain/(losses) as on December 31, 2021		(88,174,908)	(128,131,439)
Unrealized Gain/(losses) as on June 30, 2022		(98,197,064)	(84,927,069)
Increase/(decrease)		(10,022,156)	43,204,370
18.00 EPU			
Net profit after Provision		18,007,309	9,784,071
Number of Units		20,000,000	20,000,000
Earnings Per Unit		0.90	0.49
** Earnings Per Unit (EPU) has been increased for there have no provision for this year.**			
19.00 NOCFPU			
Net cash inflow/(outflow) from operating activities		2,148,056	1,601,076
Number of Units		20,000,000	20,000,000
NOCFPU Per Unit		0.11	0.08
** Net operating cash flow per unit (NOCFPU) has been increased due to increase of cash collection from dividend and interest than previous year.**			



20.00 Reconciliation between net profit to operating cash flow

Net Profit before provision
Less: Profit on sale of investment
Operating cash flow before changes in working capital

Changes in Working capital:

Decrease/(Increase) of Other Current Assets
(Decrease)/Increase of Current liabilities

Net operating cash flows

Amount in Taka	
January 01, 2022 to June 30, 2022	January 01, 2021 to June 30, 2021
18,007,309	19,754,560
(14,581,371)	(18,928,417)
3,425,938	826,143
883,909	1,722,919
(2,161,791)	(947,986)
(1,277,882)	774,933
2,148,056	1,601,076



PORTFOLIO STATEMENT
AS ON: 30-Jun-2022

Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
		Rate	Total	DSE	CSE	Average				
BANKS										
1 AB BANK LTD.	1,025,000	18.60	19,069,329.94	10.50	10.50	10.50	10,762,500.00	-8,306,829.94	0.00	4.93
2 BANK ASIA LIMITED	100,000	20.44	2,043,799.78	20.80	20.40	20.60	2,060,000.00	16,200.22	0.00	0.53
3 DHAKA BANK LTD.	200,000	14.54	2,907,253.25	13.70	13.50	13.60	2,720,000.00	-187,253.25	0.00	0.75
4 DUTCH BANGLA BANK LIMITED	110,033	70.98	7,809,677.82	65.40	65.40	65.40	7,196,158.20	-613,519.62	0.00	2.02
5 JAMUNA BANK LTD.	100,000	22.46	2,245,599.70	22.50	22.40	22.45	2,245,000.00	-599.70	0.00	0.58
6 SOUTH BANGLA AGR. & COMM. BANK LTD	121,779	9.62	1,170,960.00	12.00	11.90	11.95	1,455,259.05	284,299.05	0.00	0.30
7 U.C.B.L.	1,101,100	16.32	17,968,950.00	13.70	13.50	13.60	14,974,960.00	-2,993,990.00	0.00	4.64
8 UNION BANK LIMITED	200,000	10.00	2,000,000.00	10.30	10.20	10.25	2,050,000.00	50,000.00	0.00	0.52
Sector Total:	2,957,912		55,215,570.49				43,463,877.25	-11,751,693.24	-21.28	14.27
CEMENT										
9 HEIDELBERG CEMENT BD. LTD.	20,000	579.80	11,595,920.53	208.50	211.00	209.75	4,195,000.00	-7,400,920.53	-0.01	3.00
10 MEGHNA CEMENT MILLS LTD.	237,108	89.51	21,224,685.56	69.70	68.00	68.85	16,324,885.80	-4,899,799.76	0.00	5.48
Sector Total:	257,108		32,820,606.09				20,519,885.80	-12,300,720.29	-37.48	8.48
CERAMIC INDUSTRY										
11 RAK CERAMICS(BANGLADESH) LTD.	350,000	52.23	18,281,639.54	49.30	49.00	49.15	17,202,500.00	-1,079,139.54	0.00	4.72
Sector Total:	350,000		18,281,639.54				17,202,500.00	-1,079,139.54	-5.90	4.72
CORPORATE BOND										
12 AIBL MUDARABA PERPETUAL BOND	1,033	5,000.00	5,165,000.00	4,700.00	4,660.00	4,680.00	4,834,440.00	-330,560.00	0.00	1.33
Sector Total:	1,033		5,165,000.00				4,834,440.00	-330,560.00	-6.40	1.33
ENGINEERING										
13 ATLAS(BANGLADESHD) LTD.	39,531	180.33	7,128,727.77	109.30	0.00	109.30	4,320,738.30	-2,807,989.47	0.00	1.84
14 BSRM STEELS LIMITED	143,682	142.81	20,519,500.01	67.20	66.80	67.00	9,626,694.00	-10,892,806.01	-0.01	5.30
15 IFAD AUTOS LIMITED	60,000	53.18	3,190,563.50	50.50	50.20	50.35	3,021,000.00	-169,563.50	0.00	0.82
16 S. ALAM COLD ROLLED STEELS LTD	521,783	40.83	21,302,993.46	33.70	34.40	34.05	17,766,711.15	-3,536,282.31	0.00	5.50
Sector Total:	764,996		52,141,784.74				34,735,143.45	-17,406,641.29	-33.38	13.47
FINANCE AND LEASING										
17 BANGLADESH INDS. FINANCE CO.	129,610	38.74	5,020,560.22	6.40	7.30	6.85	887,828.50	-4,132,731.72	-0.01	1.30
18 DELTA BRAC HOUSING CORPORATION	152,900	71.44	10,923,359.83	62.10	62.00	62.05	9,487,445.00	-1,435,914.83	0.00	2.82
19 FIRST FINANCE LIMITED.	33,077	17.38	574,955.65	5.00	5.10	5.05	167,038.85	-407,916.80	-0.01	0.15
20 INTL. LEASING & FIN. SERVICES	1,215,396	21.99	26,723,030.67	5.10	5.10	5.10	6,198,519.60	-20,524,511.07	-0.01	6.91
21 UTTARA FINANCE & INVEST. LTD	20,800	54.66	1,136,966.87	35.40	35.50	35.45	737,360.00	-399,606.87	0.00	0.29
Sector Total:	1,551,783		44,378,873.24				17,478,191.95	-26,900,681.29	-60.62	11.47
FOOD AND ALLIED PRODUCT:										
22 BATBC	10,200	659.63	6,728,189.17	543.50	543.60	543.55	5,544,210.00	-1,183,979.17	0.00	1.74
23 GOLDEN HARVEST AGRO IND. LTD.	393,903	25.61	10,087,114.12	18.90	18.80	18.85	7,425,071.55	-2,662,042.57	0.00	2.61
24 OLYMPIC INDUSTRIES LTD.	24,000	160.92	3,862,135.00	124.10	124.00	124.05	2,977,200.00	-884,935.00	0.00	1.00
Sector Total:	428,103		20,677,438.29				15,946,481.55	-4,730,956.74	-22.88	5.34
FUEL AND POWER										
25 DHAKA ELECTRIC SUPPLY CO. LTD.	618,994	45.17	27,958,687.94	38.80	38.40	38.60	23,893,168.40	-4,065,519.54	0.00	7.22
26 MEGHNA PETROLEUM LTD.	56,917	204.40	11,633,832.14	202.80	204.90	203.85	11,602,530.45	-31,301.69	0.00	3.01
27 POWER GRID CO. OF BANGLADESH LTD.	17,000	46.85	796,493.52	56.90	56.70	56.80	965,600.00	169,106.48	0.00	0.21
28 SUMMIT POWER LTD.	514,179	45.32	23,302,410.15	37.50	37.30	37.40	19,230,294.60	-4,072,115.55	0.00	6.02
29 TITAS GAS TRANSMISSION & D.C.L	85,000	67.44	5,732,261.97	42.80	42.70	42.75	3,633,750.00	-2,098,511.97	0.00	1.48
Sector Total:	1,292,090		69,423,685.72				59,325,343.45	-10,098,342.27	-14.55	17.94
FUNDS										
30 AB BANK FIRST MUTUAL FUND	275,000	6.32	1,738,403.42	5.50	5.50	5.50	1,512,500.00	-225,903.42	0.00	0.45
31 AIBL 1st ISLAMIC MUTUAL FUND	606,780	8.42	5,111,228.26	7.90	8.00	7.95	4,823,901.00	-287,327.26	0.00	1.32
32 EBL FIRST MUTUAL FUND	100,000	6.95	694,613.18	7.60	7.50	7.55	755,000.00	60,386.82	0.00	0.18
33 EBL NRB MUTUAL FUND	1,225,000	6.47	7,926,911.47	6.40	6.50	6.45	7,901,250.00	-25,661.47	0.00	2.05
34 FIRST JANATA BANK MUTUAL FUND	151,000	5.81	876,872.92	6.40	6.40	6.40	966,400.00	89,527.08	0.00	0.23
35 GRAMEEN ONE : SCHEME TWO	176,836	16.37	2,895,229.63	16.20	15.80	16.00	2,829,376.00	-65,853.63	0.00	0.75
36 GREEN DELTA MUTUAL FUND	100,000	9.11	911,365.75	7.10	7.30	7.20	720,000.00	-191,365.75	0.00	0.24



PRIME FINANCE FIRST MUTUAL FUND

Print date: 06-Jul-2022

PORTFOLIO STATEMENT

AS ON: 30-Jun-2022

Company Name	No. of Shares	Cost Price		Market Rate			Total Market Price	Appreciation /Erosion	% of Appreciation	Total Invest(%)
		Rate	Total	DSE	CSE	Average				
37 NCCBL MUTUAL FUND-1	200,000	8.93	1,785,000.00	7.10	7.20	7.15	1,430,000.00	-355,000.00	0.00	0.46
38 POPULAR LIFE FIRST MUTUAL FUND	1,060,270	5.93	6,290,703.28	5.40	5.30	5.35	5,672,444.50	-618,258.78	0.00	1.63
39 TRUST BANK 1ST MUTUAL FUND	250,000	5.89	1,473,677.35	5.80	5.80	5.80	1,450,000.00	-23,677.35	0.00	0.38
Sector Total:	4,144,886		29,704,005.26				28,060,871.50	-1,643,133.76	-5.53	7.68
INSURANCE										
40 AGRANI INSURANCE CO. LTD.	2,000	44.54	89,088.76	43.30	0.00	43.30	86,600.00	-2,488.76	0.00	0.02
41 ASIA PACIFIC GENERAL INSURANCE	81,801	64.44	5,271,522.27	51.30	54.70	53.00	4,335,453.00	-936,069.27	0.00	1.36
42 CENTRAL INSURANCE CO.LTD.	60,000	52.08	3,124,913.05	42.00	42.40	42.20	2,532,000.00	-592,913.05	0.00	0.81
43 GREEN DELTA INSURANCE	22,000	96.47	2,122,392.42	71.50	76.00	73.75	1,622,500.00	-499,892.42	0.00	0.55
44 MEGHNA INSURANCE COMPANY LID	7,312	10.00	73,120.00	49.30	49.30	49.30	360,481.60	287,361.60	0.04	0.02
45 PHOENIX INSURANCE CO.LTD.	6,000	55.94	335,637.03	41.00	45.90	43.45	260,700.00	-74,937.03	0.00	0.09
46 UNION INSURANCE COMPANY LIMITED	9,000	10.00	90,000.00	37.40	37.10	37.25	335,250.00	245,250.00	0.03	0.02
Sector Total:	188,113		11,106,673.53				9,532,984.60	-1,573,688.93	-14.17	2.87
IT										
47 INFORMATION TECHNOLOGY CONSULTANTS LTD.	51,000	32.95	1,680,490.41	33.60	33.80	33.70	1,718,700.00	38,209.59	0.00	0.43
Sector Total:	51,000		1,680,490.41				1,718,700.00	38,209.59	2.27	0.43
PHARMACEUTICALS AND CHE										
48 ACI LIMITED	18,300	307.64	5,629,899.49	283.00	281.90	282.45	5,168,835.00	-461,064.49	0.00	1.45
49 SQUARE PHARMACEUTICALS LTD.	43,000	231.23	9,942,741.51	216.70	216.90	216.80	9,322,400.00	-620,341.51	0.00	2.57
50 THE ACME LABORATORIES LTD.	78,561	86.28	6,778,493.33	88.90	88.90	88.90	6,984,072.90	205,579.57	0.00	1.75
Sector Total:	139,861		22,351,134.33				21,475,307.90	-875,826.43	-3.92	5.78
SERVICES										
51 SUMMIT ALLIANCE PORT LIMITED	220,000	33.18	7,298,957.99	29.60	29.60	29.60	6,512,000.00	-786,957.99	0.00	1.89
Sector Total:	220,000		7,298,957.99				6,512,000.00	-786,957.99	-10.78	1.89
TELECOMMUNICATION										
52 GRAMEEN PHONE LTD.	13,500	309.26	4,175,061.44	294.10	296.70	295.40	3,987,900.00	-187,161.44	0.00	1.08
Sector Total:	13,500		4,175,061.44				3,987,900.00	-187,161.44	-4.48	1.08
TEXTILES										
53 FAMILYTEX (BD) LTD.	176,400	8.87	1,563,900.00	4.90	4.70	4.80	846,720.00	-717,180.00	0.00	0.40
54 R. N. SPINNING MILLS LIMITED	515,053	21.40	11,020,166.57	6.10	6.20	6.15	3,167,575.95	-7,852,590.62	-0.01	2.85
Sector Total:	691,453		12,584,066.57				4,014,295.95	-8,569,770.62	-68.10	3.25
Listed Securities:	13,051,838		387,004,987.64				288,807,923.40	-98,197,064.24		100.00

Non Listed Securities:

SL	Investments in Stocks/Securities	No. of Shares/Uni	Total Cost Value	Market Rate	Total Market Value	Appreciation(or Diminution of M.V)	%Change s(in terms of cost)
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0

Total Non Listed Securities	0	0.00	0.00	0.00	0.00	0.00	0.00
Total Listed Securities:	13,051,838	387,004,987.64	288,807,923.40	-98,197,064.24			
Grand Total:	13,051,838	387,004,987.64	288,807,923.40	-98,197,064.24			

