Statement of Financial Position as at 30 June 2025

	* 2		Un-audited 30 June 2025	Audited 31 December 2024
		Notes	<u>Taka</u>	<u>Taka</u>
ASSETS				
Investment in securities at market price		4	114,471,033	121,228,555
Receivables		- 5	800,236	2,678,113
Other assets		6	-	2,584
Cash and cash equivalents		7	22,114,192	29,406,680
Total assets			137,385,461	153,315,932
10111 113013			\ <u></u>	
LIABILITIES				6
Accounts payable		8	588,743	3,015,112
Other liabilities		9	9,812,925	9,883,925
Total liabilities			10,401,668	12,899,037
Net assets			126,983,793	140,416,895
EQUITY				
Capital fund		10	169,399,200	179,449,200
Unit premium reserve			4,327,153	1,752,153
Retained earnings/(loss)			(46,742,560)	(40,784,458)
Total equity			126,983,793	140,416,895
Net Asset Value (NAV) per unit:		11		
at cost		55,55	117.16	115.70
at market price			74.96	78.25

The annexed notes 1 to 16 form an integral part of these financial statements.

Mid. Hasar Imam Head of Finance & Fund Management Prime Finance Asset Management Company Ltd.

Dhaka, 28 July 2025

Moir At Kashem Managing Director & CEC Prime Finance Asset Management Company Lto

Statement of Profit or Loss and Other Comprehensive Income for the period ended 30 June 2025

	Notes	30 June 2025 <u>Taka</u>	30 June 2024 <u>Taka</u>
INCOME	-		
Capital gain		(1,698,561)	(321,376)
Interest Income	12	693,608	510,931
Dividend earned		1,137,083	570,642
Total income (A)		132,130	760,197
EXPENSES			n
Management fees	13	1,473,271	1,684,638
Custodian fees		29,784	43,702
Trustee fees	7-1	49,782	60,100
CDBL charges	5 4	1,921	4,664
Annual fees	797	181,398	181,748
Advertisement		73,025	72,450
Tax expense		-	8,400
Bank charges		2,721	155,852
Total expense (B)		1,811,902	2,211,554
Net profit/(loss) before provision (A - B)		(1,679,772)	(1,451,357)
(Provision)/Write back of provision against			
diminution in value of securities		(4,278,330)	(32,133,910)
Net profit/(loss) for the period		(5,958,102)	(33,585,267)
Other comprehensive income			
Total comprehensive income for the period	=	(5,958,102)	(33,585,267)
Earning per unit	14	(3.52)	(18.48)

The annexed notes 1 to 16 form an integral part of these financial statements.

Md. Hasan mam Head of Finance & Fund Management Prime Finance Asset Management Company Ltd.

Dhaka, 28 July 2025

Moin Al Kashem Managing Director & CEO Prime Finance Asset Management Company Ltc

Statement of Changes in Equity for the period ended 30 June 2025

2025	Capital Fund <u>Taka</u>	Unit Premium Reserve <u>Taka</u>	Retained Earnings <u>Taka</u>	Total <u>Taka</u>
2025	179,449,200	1,752,153	(40,784,458)	140,416,895
Balance as at 1 January 2025 Unit surrendered	(10,050,000)	-	-	(10,050,000)
Addition during the year		2,575,000	-	2,575,000
Net loss for the period	÷	-	(5,958,102)	(5,958,102)
Balance as at 30 June 2025	169,399,200	4,327,153	(46,742,560)	126,983,793
2024	Capital Fund <u>Taka</u>	Unit Premium Reserve <u>Taka</u>	Retained Earnings <u>Taka</u>	Total <u>Taka</u>
Balance as at 1 January 2024	179,675,800	1,614,846	2,056,503	183,347,149
Unit surrendered	(226,600)	-	-	(226,600)
Addition during the year	-	137,307		137,307
Dividend paid during the year	-	-	(3,593,516)	(3,593,516)
Net loss for the period			(39,247,445)	(39,247,445)
Balance as at 31 December 2024	179,449,200	1,752,153	(40,784,458)	140,416,895

The annexed notes 1 to 16 form an integral part of these financial statements.

Md. Hasan Inam Head of Finance & Fund Management Prime Finance Asset Management Company Ltd.

Dhaka, 28 July 2025

Moin Al Kashem Managing Director & CEO Prime Finance Asset Management Company Lte

Statement of Cash Flows for the period ended 30 June 2025

			Un-audited 30 June 2025	Audited 31 December 2024
	<u>1</u>	lotes	<u>Taka</u>	<u>Taka</u>
A.	Cash flows from operating activities:			
	Carried poin		(1,698,561)	(396,811)
	Capital gain Interest received		693,608	723,263
	Dividend received		3,014,960	5,114,803
	Paid for operating expenses		(4,303,966)	(2,381,787)
	Bank charges		(2,721)	(24,592)
	Other income received			14,563
	Net cash flows from operating activities		(2,296,680)	3,049,439
ъ.	Cash flows from investing activities Cash received from/(used for) investment in securities		2,479,192 2,479,192	(4,293,710) (4,293,710)
	Net cash received/ (used) for investing activities		2,4/9,192	(4,2)0,/10)
C.	Cash flows from financing activities:			
	Cash (paid)/received on account of surrender/sale of unit		(10,050,000)	(226,600)
	Cash received from/(paid for) transaction of unit		2,575,000	137,307
	Dividend paid			(3,593,516)
	Net cash generated from financing activities		(7,475,000)	(3,682,809)
D.	Net (decrease)/increase in cash and cash equivalents (A+B+C)		(7,292,488)	(4,927,080)
	Opening cash and cash equivalents		29,406,680	34,333,760
	Closing cash and cash equivalents (D+E):		22,114,192	29,406,680
	Cash flows from operating activities per unit	16	(1.36)	1.70

The annexed notes 1 to 16 form an integral part of these financial statements.

Md. Hasan Vmam Head of Finance & Fund Management Prime Finance Asset Management Company Ltd.

Dhaka, 28 July 2025

Moin Al Kashem

Managing Director & CEO Prime Finance Asset Management Company Lte

Notes to the Financial Statements as at and for the period ended 30 June 2025

· 1. The Fund

Prime Financial First Unit Fund is an open-ended fund established as a Trust under the Trust Act 1882 and registered with Sub-Registrar's Office under the Registration Act 1908 on 2 June 2010. Bangladesh Securities and Exchange Commission also approved the Fund on 13 June 2010 vide Registration Code No. SEC/Mutual Fund/2010/24. The initial size of the Fund is Tk. 200,000,000 (Taka two hundred million only) divided into 2,000,000 units of Taka 100 each. Subsequently the size of the Fund has been increased to Taka 1,000,000,000 (Taka one billion) divided into 10,000,000 units of Taka 100 each on 10 November 2010.

Prime Finance & Investment Limited is the sponsor of the Fund and subscribed an amount of Taka 3,000,000 (Taka three million) only.

2. Basis of preparation

2.1 Statement of compliance

The financial statements have been prepared in accordance with Bangladesh Accounting Standards (BAS) and Bangladesh Financial Reporting Standards (BFRS) and as per requirements of Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001 and other applicable laws and regulations.

2.2 Basis of measurement

These financial statements have been prepared on a going concern basis under historical cost convention in accordance with generally accepted accounting principles.

2.3 Functional currency and presentation currency

These financial statements are presented in Bangladesh Taka, which is also the Fund's functional currency. All financial information presented in Taka have been rounded off to the nearest taka.

2.4 Use of estimates and judgments

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods.



2.5 Reporting period

The financial period of the Fund covers one year from 1 January to 31 December. These financial statements are prepared for the year from 1 January to 30 June 2025.

2.6 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 of tax is required.

3. Significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

3.1 Investment policy

- 3.1.1 The Fund shall invest subject to the Rules and only in those securities, deposits and investments approved by the Securities and Exchange Commission and/or the Bangladesh Bank and/or the Insurance Development & Regulatory Authority (IDRA) of Bangladesh or any other competent authority in this regards.
- 3.1.2 Not less than 60% of the total assets of the Scheme of the Fund shall be invested in capital market instruments out of which at least 50 per cent shall be invested in listed securities.
- 3.2.3 Not more than 25% of the total asset of the Scheme of the Fund shall be invested in Fixed Income Securities (FIS).
- 3.2.4 Not more than 15% of the total asset of the Scheme of the Fund shall be invested in pre-IPOs at one time.
- 3.2.5 All money collected under the Fund shall be invested only in encashable/transferable instruments, securities whether in money market or capital market or privately placed pre-IPO equity, preference shares, debentures or securitized debts.
- 3.2.6 The Fund shall get the securities purchased or transferred in the name of the Fund.
- 3.2.7 Only the Asset Management Company will make the investment decisions and place orders for securities to be purchased or sold for the Scheme's portfolio.

3.2 Valuation policy

- 3.2.1 For listed securities, the average quoted market price on the stock exchanges on the date of valuation shall form the basis of any calculation of Net Asset Value of such securities in the portfolio of the Fund.
- 3.2.2 For securitized debts, debentures, margin or fixed deposits, the accrued interest on such instruments on the date of valuation shall be taken into account in any calculation of Net Asset Value of such securities in the portfolio of the Fund.



3.2.3 The valuation of non-listed securities will be made by the Asset Management Company with their reasonable value and approved by the Trustee and commented upon by the Auditors in the annual report of the Scheme.

3.2.4 Net Asset Value (NAV) calculation

The Fund will use the following formula to derive NAV per unit:

Total NAV = $V_A - L_T$

NAV per unit = Total NAV / No. of units outstanding

V_A = Value of all securities in vault + Value of all securities placed in lien + Cash in hand and at bank + Value of all securities receivables + receivables of proceeds of sale of investments + Dividend receivables net of tax + Interest receivables net of tax + Issue expenses amortized as on date + Printing, publication and stationery expenses amortized as on date.

L_T = Value of all securities payable + Payable against purchase of investments + Payable as brokerage and custodial charges + Payable as Trustee fees + All other payable related to printing, publication and stationery + Accrued deferred expenses with regard to management fee, annual fee, audit fee and safe keeping fee.

3.3 Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and cash at bank.

3.4 Provisions

A provision is recognized if, as a result of a past event, the Fund has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the balance sheet date.

3.5 Revenue recognition

3.5.1 Capital gain

Capital gain is recognized on being realized.

3.5.2 Dividend income

Dividend income is recognized on being declared by the investee company if it is made within the balance sheet date.

3.5.3 Finance income

Finance income comprises interest income on fund kept at the bank account. Interest income is recognized as it accrues.

3.6 Cash flow statement

Cash flows from operating activities have been presented under direct method.



4. Investment at market price

	30 June 2025 <u>Taka</u>	31 December 2024 <u>Taka</u>
Investment at cost price (Annexure - 1)	185,956,219	188,435,411
Provision against diminution in value of securities (Annexure - 1)	(71,485,186)	(67,206,856)
Investment at market price	114,471,033	121,228,555

The investment in marketable securities is designated as Held for Trading in accordance with BAS 39 Financial Instruments: Recognition and Measurement and measured at market value, and any gains or losses recognised in the face of Statement of Comprehensive Income.

5 Receivables

Cash dividend receivable from:		
AAMRATECH	8,438	8,438
ACMELAB	191 🕶	175,543
AMCL(PRAN)	•	56,202
BBS Cables	**************************************	9,931
IFADAUTOS	-	4,684
SSSTEEL	28,745	28,746
Baraka Power Ltd.		29,558
ESQUIRENIT	37,000	37,000
JAMUNAOIL	-	485,580
PADMAOIL		99,246
RENATA	-	99,378
RUNNERAUTO	=	96,912
Lande Bangladesh	404,320	380,320
ACI Ltd (Due to Share)	10,850	35,650
Active Fine Chemicals Ltd.	49,751	49,751
Khulna Power Company Ltd.	-	10,000
MJL Bangladesh Ltd.	(; ,,,)	294,429
SKTRIMS	2,625	2,625
UPGDCL		163,338
TITASGAS	-	33,890
GHAIL	•	23,190
DOMINAGE	- L ₁ _8 s 1	1,250
City Bank Ltd.	119,917	69,917
SQUARPHARMA	-	281,446
MIRAKHTER		18,600
SAIFPOWER	8,000	8,000
BSRMLTD .	-	85,526
BDPAINTS	3,963	3,963
Heidelberg Cement	56,627	184
NIALCO	-	15,000
WALTONHIL	70,000	70,000
N N	800,236	2,678,113



6.	Other assets	30 June 2025 <u>Taka</u>	31 December 2024 <u>Taka</u>
	Prepaid trustee fees	=	285 2,299
	Prepaid annual fees		2,584
7.	Cash and cash equivalents		
	Cash at bank (Dutch-Bangla Bank Limited, Local Office; A/c		
	No. 1011200002870) Cash at bank (Dutch-Bangla Bank Limited, Local Office; A/c	20,867,647	28,940,476
	No. 1011200007884)	33,441	33,732
	Cash at BO Account with PFI Securities Ltd.	796	796
	Cash at BO Account with UCB Capital Management Ltd.	27,681	27,681
	Cash at BO Account with IDLC Securities Ltd.	1,183,839	403,207
	Cash at BO Account with United Securities Ltd.	788	788
		22,114,192	29,406,680
8.	Accounts payable		
	Payable management fees	535,976	2,849,707
	Custodian fees payable	3,270	61,905
	Trustee fees payable	49,497	-
	Audit fees payable	-	103,500
		588,743	3,015,112
0			
9.	Other liabilities		
5.1	Tax deducted at source	438,369	509,369
	Provision against doubtful investment (Note 9.1)	9,343,800	9,343,800
	Dividend payable	9,606	9,606
	VAT deducted at source	21,150	21,150
		9,812,925	9,883,925

9.1 Provision against doubtful investment

The above provision is made for investment in UFS-Popular Life Unit Fund (open-ended mutual fund) in view of the the risk of recoverability of the investment as the Asset Manager (Universal Financial Solutions Limited) of the said Fund has reportedly embezzled the Fund which was published in press recently



10.	Capital fund			30 June 2025
		No. of <u>Unit</u>	Face value Per Unit <u>Taka</u>	Total Capital Fund <u>Taka</u>
	Subscribed by Resident Bangladeshis Subscribed by Sponsor	1,663,992 30,000 1,693,992	100 100	166,399,200 3,000,000 169,399,200
11.	Net Asset Value (NAV):			
			30 June 2025 Taka	31 December 2024 Taka
	at cost		<u> Taka</u>	<u>1 ana</u>
	Value of net asset at cost		198,468,979	207,623,751
	Number of units		1,693,992	1,794,492
	Net Asset Value per unit		117.16	115.70
	at market value			
	Value of net asset at market price		126,983,793	140,416,895
	Number of units		1,693,992	1,794,492
	Net Asset Value per unit	· e	74.96	78.25
10	Interest income			
12.	Interest income			
			30 June 2025	30 June 2024
			<u>Taka</u>	<u>Taka</u>
	Interest income on STD Account		693,608	510,931
			(02 (00	£10 021

13. Management fees

Management fees is payable to Prime Finance Asset Management Company Limited. As per Securities and Exchange Commission (Mutual Fund) Rules, 2001 the Fund has to pay management fee to Prime Finance Asset Management Company Limited at the rates mentioned in the next page:

693,608

510,931

Slab		Fees
On the weekly average NAV upto Taka 5.00 crore		2.50%
On Next 20.00 Crore of the weekly avreage NAV		2.00%
On Next 25.00 Crore of the weekly avreage NAV	22	1.50%
On rest of the weekly avreage NAV		1.00%



14. Earning per unit

Earning per unit is calculated on the basis of unit held as at 30 June 2025.

15. Cash flows from operating activities per unit

Cash flows from operating activities per unit is calculated on the basis of unit held as at 30 June 2025.

16. Others

- 16.1 Figures in these notes and annexed financial statements have been rounded off to the nearest BDT.
- **16.2** Figures of previous year have been rearranged wherever considered necessary, to conform the current year's presentation.

Maraging Director & CEO

Prime Finance Asset

Management Company Ltc

Md. Hasan Imam Head of Finance & Fund Management Prime Finance Asset Management Company Ltd.

Sellable Unit Cost Price per unit Price 1 Aka Taka Taka Taka Taka 1 Aka 1 Aka 1 Aka 1 Aka 1 Aka 1 Aka 1 Aka 3,066,390 1 Bka,000 1 Bka,000 1 Bka,000 1 Bka,000 1 Aka 2,752,672 2 Bka,000 1 Bka,000 1 Bka,000 1 Bka,000 1 Aka 2 Aka,000 69 2,752,672 207 3,642,566 1 Aka 1 Aka,000 1 Bka,000 1 Bka,000 1 Bka,000 1 Bka,000 1 Aka 2 Aka,000 2,747,468 2 Aka,000 1 Bka,000 1 Bka,000 1 Aka,000 3,477,468 4 Bka,000 1 Bka,000 1 Bka,000 1 Bka,000 1 Aka,000 3,477,468 4 Bka,000 1 Bka,000 1 Bka,000 1 Bka,000 1 Aka,000 3,440,000 3,440,000 3,440,000 3,440,000 1 Aka,000 3,440,000 3,440,000 3,440,000 1 Aka,000 3,446,858 1 Bka,000 3,440,000 <th>꺙</th> <th>Instrument</th> <th>Sector</th> <th>Number of</th> <th>Number of</th> <th>Average</th> <th>Total</th> <th>Market</th> <th>Total Market</th> <th>Unrealized</th> <th></th>	꺙	Instrument	Sector	Number of	Number of	Average	Total	Market	Total Market	Unrealized	
AMMCATECH IT	2			Taka Taka	Sellable Unit Taka	Cost	Cost Taka	Price per unit Taka	Price Taka	Gain/ Loss Taka	Exposure %
Sub-botal IT	-	AAMRATECH		84.384	84,384	36	3.066.390	12	978.854	(2.087.536)	1.65
Sub-total AMCL(PRAN)	2	GENEXIL	E	40,000	40,000	69	2,752,672	22	884.000	(1.868.672)	1.48
MACLIPRAN Food and Allied 17,563 17,573		Sub-total					5,819,062		1,862,854	(3,956,208)	3.13
MACL(PRAN) Food and Allied 17,563 17,563 17,563 249 4,376,220 207 3,642,566 (733,654) BAMBC							-				
BATBC Food and Allied 7,000 7,000 452 3,163,349 281 1,965,500 (1,199,849) 281 2,945,781 (1,99,849) 281 2,945,781 (1,99,849) 281 2,945,781 (1,99,849) 281 2,945,781 (1,99,849) 281 2,945,781 (1,99,849) 281 2,945,781 (1,99,849) 2,945,781 (1,99,849) 2,945,781 (1,99,849) 2,945,781 (1,99,849) 2,945,781 (1,99,849) 2,945,781 (1,99,849) 2,945,781 (1,99,849) 2,946,781 (1,9	8	AMCL(PRAN)	Food and Allied	17,563	17,563	249	4,376,220	207	3,642,566	(733,654)	2.35
CHAIL Food 231,901 231,901 15 3,562,529 11 2,643,571 (908,858) 204,541 204,541 (908,858) 204,652 (908,858) 204,852 (908,85	4	BATBC	Food and Allied	7,000	2,000	452	3,163,349	281	1,963,500	(1,199,849)	1.70
Sub-total Figh 60,165 60,156 82 4,963,575 72 4,343,191 (610,384) ACMELAB Pharmaceuticals and Chemicals 60,165 60,156 82 4,963,575 72 4,343,191 (610,384) ACTIVEFINE Pharmaceuticals and Chemicals 214,346 29 6,196,029 8 1,800,506 (4,396,523) RENATA Pharmaceuticals and Chemicals 21,795 20 9,744,68 48 5,215,687 (4,71,771) SQUIRPHARMA Pharmaceuticals and Chemicals 25,586 25,586 20,686 20,147,564 209 5,344,915 197,351 SQUIRPHARMA Pharmaceuticals and Chemicals 25,586 25,586 25,686 20,686 6,440,950 3,446,986 19,731,711 Sub-total Feb Fuel and Power 55,319 40 2,244,686 10 869,866 (1,577,003) MULBD Fuel and Power 100,000 20,000 32 3,211,430 9 940,000 (2,271,430) MULBD <td< td=""><td>2</td><td>GHAIL</td><td>Food</td><td>231,901</td><td>231,901</td><td>15</td><td>3,552,529</td><td>11</td><td>2,643,671</td><td>(908,858)</td><td>1.91</td></td<>	2	GHAIL	Food	231,901	231,901	15	3,552,529	11	2,643,671	(908,858)	1.91
ACMELAB Pharmaceuticals and Chemicals 60,155 60,155 82 4,953,575 72 4,343,191 (610,384) ACTIVEFINE Pharmaceuticals and Chemicals 214,346 214,346 29 6,199,029 8 1,800,506 (4,338,523) REMATA Pharmaceuticals and Chemicals 10,802 10,802 97,47,468 488 5,275,697 (4,471,771) SQURPHARMA Pharmaceuticals and Chemicals 25,586 25,586 20,145,64 20 6,147,644 20 6,147,644 20 6,344,91 (610,384) 1 SQURPHARMA Pharmaceuticals and Chemicals 25,586 25,586 20,175 26 6,442,221 294,491 6,147,777 SQURPHARMA Pharmaceuticals and Chemicals 25,586 25,586 20,146,683 20 32,448,685 10 32,449,68 4,445,147 4,445,64 20 20 23,145,64 20 23,145,64 20 23,145,64 20 20 23,145,64		Sub-total					11,092,098		8,249,738	(2,842,361)	5.96
ACMELAB Pharmaceuticals and Chemicals 60,155 62 4,953,575 72 4,343,191 (610,384) ACIYVEFINE Pharmaceuticals and Chemicals 214,346 21,346 22 6,199,029 8 1,800,506 (4,386,523) RENATA Pharmaceuticals and Chemicals 21,735 21,795 296 6,442,221 294 6,409,910 (32,311) BNSINA Pharmaceuticals and Chemicals 21,795 21,795 296 6,442,221 294 6,409,910 (32,311) SQUENDRA Pharmaceuticals and Chemicals 25,586 20,1795 296 6,442,221 294 6,409,910 (32,311) SQUENDRA Pharmaceuticals and Chemicals 25,586 20,136 20,442,221 294 6,409,910 (32,311) SQUENDRA F&P Pharmaceuticals and Chemicals 25,586 20,146,856 20,144,826 20 6,442,221 294 6,409,910 (32,311) SQUENDRA F&P BARKAPOWER B4,452 294,466,856 10 869,856 (1,577,003											
ACTIVEFINE Pharma 214,346 214,346 214,346 29 6,199,029 8 1,800,506 (4,386,523) REMATA Pharmaceuticals and Chemicals 10,802 10,802 902 9,747,468 488 5,275,697 (4,471,771) IBNSINA Pharmaceuticals and Chemicals 21,785 296 6,442,221 294 6,409,910 7,331) SQURPHARMA Pharmaceuticals and Chemicals 25,586 201 5,147,564 209 5,344,915 197,351 197,351 SQURPHARMA Pharmaceuticals and Chemicals 25,586 201 5,147,564 209 5,349,856 197,471 197,351 SQURPHARMA Pharmaceuticals and Chemicals 25,586 201 5,147,564 209 5,349,856 197,471 197,351 SQURPHARAPOWER F&P 44,52 84,452 84,452 84,452 29 2,446,868 10 86,346 1,577,003 196,315,639 1 1,577,003 10,510 1,577,003 10,510 1,571,430 1,571,430	9	ACMELAB	Pharmaceuticals and Chemicals	60,155	60,155	82	4,953,575	72	4,343,191	(610,384)	2.66
RENATA Pharmaceuticals and Chemicals 10,802 10,802 902 9,747,468 488 5,275,697 (4,471,771) BINSINA Pharmaceuticals and Chemicals 21,795 296 6,442,221 294 6,409,910 (32,311) SQURPHARMA Pharmaceuticals and Chemicals 25,586 25,586 20,586 20,147,564 209 5,344,915 197,351 Sub-total Pharmaceuticals and Chemicals 25,586 25,586 20,147,564 209 5,344,915 197,351 197,351 Sub-total Pharmaceuticals and Chemicals 25,586 26,586 20,147,564 209 5,344,915 197,351 17,703 <	7	ACTIVEFINE	Pharma	214,346		53	6,199,029	8	1,800,506	(4,398,523)	3.33
BARKAPOWER Fabruaceuticals and Chemicals 21,795 29,686 201 5,147,564 209 5,344,915 197,351 SUBPHARMA Pharmaceuticals and Chemicals 25,586 20,586 201 5,147,564 209 5,344,915 197,351 107,351 Sub-total Pharmaceuticals and Chemicals 25,586 20,586 20,486,856 10 23,148,915 137,351 11 Sub-total Pharmaceuticals and Chemicals 25,586 20,586 20,486,856 10 23,14,209 10 23,1489,856 1,577,003 10 BARKAPOWER Fable and Power 84,452 84,452 29 2,446,858 10 86,836 1,577,003 10 10,517,405 10 10 10 10 20,000 20,000 20,200 20,221,109 20 20,466,85 10 20,466,80 10 20,146,83 10 10,406 10 10,406 10 10,406 10 10,406 10 10,406 10 10,406 10 10,406	ω	RENATA	Pharmaceuticals and Chemicals	10,802	10,802	905	9,747,468	488	5,275,697		5.24
SQURPHARMA Pharmaceuticals and Chemicals 25,586 26,586 201 5,147,564 209 5,344,915 197,351 Sub-tofal Sub-tofal Sub-tofal 32,489,856 21,74,219 6,3174,219 (9,315,638) 1 Sub-tofal Sub-tofal Sub-tofal 32,449,856 1 6,3174,219 (9,315,638) 1 Sub-tofal Sub-tofal Sub-tofal Sub-tofal Sub-tofal Sub-tofal Sub-tofal 1 869,856 (1,577,003) 1 BARKAPOWER Fibel and Power Sub-tofal Sub-tofal 20,000 20,000 20,000 50,000 50,000 50,213,273 182 5,904,653 (1,577,003) 1 MANUNAOIL Fuel and Power 4,000 4,000 1,051 4,202,773 900 3,601,200 (2,774,430) 1 MALBD Fabroad Fabroad 7,089 3,71 2,246,073 90 3,601,200 (2,774,430) 1,296,578 (949,495) (949,495) Power Fabroad	6	IBNSINA	Pharmaceuticals and Chemicals	21,795	21,795	596	6,442,221	294	6,409,910		3.46
Sub-total Sub-total 32,489,856 23,174,219 (9,315,638) 1 BARKAPOWER F&P 84,452 84,452 29 2,446,858 10 869,856 (1,577,003) 1 DESCO Fuel and Power 55,319 40 2,221,109 23 1,266,805 (954,304) 1 EPGL Fuel and Power 20,000 20,000 50 991,406 16 314,000 (677,406) 1 AMUNAOIL Fuel and Power 32,372 32,372 192 6,213,273 182 5,904,653 (308,620) KPCL Fuel and Power 1,000 4,000 4,000 32 3,211,430 9 940,000 (611,573) MALBD F&P 56,621 1,051 4,202,773 90 3,601,200 (611,573) PADMAOIL Fuel and Power 7,089 7,089 317 2,246,073 94 5,311,050 (611,573) PADMAOIL Fuel and Power 7,089 7,089 317 2,246,	9	SQURPHARMA	Pharmaceuticals and Chemicals	25,586	25,586	201	5,147,564	209	5,344,915		2.77
BARKAPOWER F&P 84,452 84,452 29 2,446,858 10 869,856 (1,577,003) DESCO Fuel and Power 55,319 55,319 40 2,221,109 23 1,266,805 (954,304) EPGL Fuel and Power 20,000 20,000 50 991,406 16 314,000 (677,406) JAMUNAOIL Fuel and Power 32,372 32,372 192 6,213,273 182 5,904,653 (308,620) INDEBD Fuel and Power 4,000 4,000 1,051 4,202,773 900 3,611,200 (611,573) MILBD F&P 56,621 56,621 106 5,982,626 94 5,311,050 (671,576) PADMAOIL Fuel and Power 7,089 7,089 3,77 2,246,073 183 1,296,578 (949,495) POWERGRID Fuel and Power 7,089 3,77 2,246,073 33 2,925,000 (2,555,940)		Sub-total					32,489,856		23,174,219	(9,315,638)	17.47
BARKAPOWER F&P 84,452 84,452 29 2,446,858 10 869,856 (1,577,003) DESCO Fuel and Power 55,319 40 2,221,109 23 1,266,805 (954,304) EPGL Fuel and Power 20,000 20,000 20,000 50 991,406 16 314,000 (677,406) JAMUNAOIL Fuel and Power 100,000 100,000 32 3,211,430 90 3,601,200 (671,573) KPCL Fuel and Power 4,000 4,000 1,051 4,202,773 900 3,601,200 (671,573) MJLBD F&P F&P 5,982,626 94 5,311,050 (671,576) PADMAOIL Fuel and Power 7,089 7,089 3,7 2,246,073 1,296,578 (949,495) PADMAOIL Fuel and Power 7,089 7,089 3,7 2,246,073 3,255,000 (2,555,940)						-					
DESCO Fuel and Power 55,319 55,319 40 2,221,109 23 1,266,805 (954,304) EPGL Fuel and Power 20,000 20,000 50 991,406 16 314,000 (677,406) JAMUNAOIL Fuel and Power 32,372 32,372 192 6,213,273 182 5,904,653 (308,620) KPCL Fuel and Power 100,000 4,000 4,000 4,202,773 900 3,601,200 (601,573) MJLBD F&P F&P 56,621 56,621 106 5,982,626 94 5,311,050 (671,576) PADMAOIL Fuel and Power 7,089 7,089 7,089 377 2,246,073 11,296,578 (949,495) POWERGRID Fuel and Power 7,089 90,000 61 5,480,940 3 2,925,900 (2,555,940)	=	BARKAPOWER	F&P	84,452	84,452	29	2,446,858	10	869,856	(1,577,003)	1.32
EPGL Fuel and Power 20,000 20,000 50,000 50,000 50,000 6,213,273 182 5,904,653 (677,406) JAMUNAOIL Fuel and Power 100,000 100,000 32,371,430 99 40,000 (2,271,430) KPCL Fuel and Power 4,000 4,000 1,051 4,202,773 900 3,601,200 (601,573) MJLBD F&P 56,621 56,621 106 5,982,626 94 5,311,050 (671,576) PADMAOIL Fuel and Power 7,089 7,089 7,089 3,77 2,246,073 183 1,296,578 (949,495) POWERGRID Fuel and Power 5,480,900 61 5,480,940 33 2,925,000 2,555,940)	12	DESCO	Fuel and Power	55,319		40	2,221,109	23	1,266,805	(954,304)	1.19
JAMUNAOIL Fuel and Power 32,372 32,372 192 6,213,273 182 5,904,653 (308,620) KPCL Fuel and Power 100,000 100,000 32 3,211,430 90 940,000 (2,271,430) LINDEBD Fuel and Power 4,000 4,000 1,051 4,202,773 900 3,601,200 (601,573) MJLBD F&P 56,621 56,621 106 5,982,626 94 5,311,050 (671,576) PADMAOIL Fuel and Power 7,089 7,089 317 2,246,073 183 1,296,578 (949,495) POWERGRID Fuel and Power 7,089 90,000 61 5,480,940 33 2,925,000 (2,555,940)	13		Fuel and Power	20,000		20	991,406	16	314,000		0.53
KPCL Fuel and Power 100,000 100,000 3,211,430 9 940,000 (2,271,430) LINDEBD Fuel and Power 4,000 4,000 1,051 4,202,773 900 3,601,200 (601,573) MAJLBD F&P 56,621 56,621 106 5,982,626 94 5,311,050 (671,576) PADMAOIL Fuel and Power 7,089 7,089 317 2,246,073 183 1,296,578 (949,495) POWERGRID Fuel and Power 7,089 90,000 61 5,480,940 33 2,925,000 (2,555,940)	4	\neg	Fuel and Power	32,372		192	6,213,273	182	5,904,653	(308,620)	3.34
LINDEBD Fuel and Power 4,000 4,000 1,051 4,202,773 900 3,601,200 (601,573) MJLBD F&P 56,621 56,621 106 5,982,626 94 5,311,050 (671,576) PADMAOIL Fuel and Power 7,089 7,089 317 2,246,073 183 1,296,578 (949,495) POWERGRID Fuel and Power 7,089 90,000 61 5,480,940 33 2,925,000 (2,555,940)	15		Fuel and Power	100,000		32	3,211,430	6	940,000		1.73
MJLBD F&P 56,621 56,621 7,089 7,089 317 2,246,073 183 1,296,578 (671,576) PADMAOIL Fuel and Power 7,089 7,089 317 2,246,073 183 1,296,578 (949,495) POWERGRID Fuel and Power 7,769 90,000 61 5,480,940 33 2,925,000 (2,555,940)	16		Fuel and Power	4,000		1,051	4,202,773	006	3,601,200	(601,573)	2.26
PADMAOIL Fuel and Power 7,089 7,089 317 2,246,073 183 1,296,578 (949,495) POWERGRID Fuel and Power 7,089 90,000 61 5,480,940 33 2,925,000 (2,555,940)	4	\neg	F&P	56,621	4,7	106	5,982,626	94	5,311,050	(671,576)	
POWERGRID Fuel and Power (2,555,940) 61 5,480,940 33 2,925,000 (2,555,940)	9		Fuel and Power	7,089		317	2,246,073	183	1,296,578		
	19		Fuel and Power	000,000 Prime 90,000		61	5,480,940	33	2,925,000		

	Sl. Instrument	Sector	Number of	Number of	Average	Total	Market	Total Market	Unrealized	14.
No.			Unit	Sellable Unit	Cost	Cost	Price per unit	Price	Gain/ Loss	Exposure
			Taka	Taka	Taka	Taka	Taka	Taka	Taka	%
20	SAIFPOWER	F&P	80,000	80,000	38	2,878,245	. 7	576,000	(2,302,245)	1.55
	SUMITPOWER	Fuel and Power	127,700	127,700	41	5,291,510	14	1,800,570	(3,490,940)	2.85
	TITASGAS	Fuel and Power	67,781	182'29	41	2,755,057	19	1,301,395	(1,453,661)	1.48
23	UPGDCL	Fuel and Power	27,223	27,223	267	7,256,335	121	3,283,094	(3,973,241)	3.90
	Sub-total					51,177,635		29,390,200	(21,787,434)	27.52
4	BBSCABLES	ENG	99,305	99,305	63	6,287,330	15	1,439,923	(4,847,408)	3.38
5	BSRMLTD	ENG	24,436	24,436	66	2,416,243	9/	1,847,362	(568,881)	1.30
	DOMINAGE	ENG	20,000	20,000	12	1,344,679	11	525,000	(819,679)	0.72
	IFADAUTOS	ENG	46,836	46,836	99	3,078,793	22	1,030,392	(2,048,401)	1.66
	MIRAKHTER	ENG	18,600	18,600	99	1,228,687	56	489,180	(739,507)	99'0
	NIALCO	ENG	25,000	25,000	46	1,144,384	21	530,000	(614,384)	0.62
30	OLYMPIC	ENG	35,000	35,000	198	6,926,798	154	5,372,500	(1,554,298)	3.72
	RUNNERAUTO	ENG	88,102	88,102	62	5,443,857	52	2,202,550	(3,241,307)	2.93
	SINGERBD	ENG	15,287	15,287	181	2,762,767	109	1,658,640	(1,104,128)	1.49
	SSSTEEL	ENG	97,200	97,200	20	1,953,899	9 .	524,880	(1,429,019)	1.05
34	WALTONHIL	ENG	2,000	2,000	1,382	2,764,919	406	812,600	(1,952,319)	1.49
	Sub-total &					35,352,356		16,433,026	(18,919,331)	19.01

BPML	Paper and printing	54,916	54,916	75	4,115,287	32	1,768,295	(2,346,992)	2.21
Sub-total					4,115,287		1,768,295	(2,346,992)	2.21

36	CONFIDCEM	Cem	31,326	31,326	122	3,812,864	20	1,556,902	(2,255,962)	2.05
37	PREMIERCEM	Cem	009'9	009'9	52	343,886	20	327,360	(16,526)	0.18
38	HEIDELBCEM	Cem	22,651	22,651	334	7,574,360	223	5,048,908	(2,525,453)	4.07
	Sub-total		(* O * O			11,731,111		6,933,170	(4,797,941)	6.31

No.			Unit Taka	Sellable Unit Taka	Cost Taka	Cost	Market Price per unit Taka	Price Taka	Gain/ Loss Taka	Exposure %
	i ii		2							
39 ESQUIRENIT		TXT	37,000	37,000	35	1,301,597	21	788,100	(513,497)	0.70
1		TXT	75,485	75,485	19	1,429,161	2	173,616	(1,255,546)	
Sub-total				100		2,730,758		961,716	(1,769,043)	1.47
				34						
41 GP		Telecommunications	30,000	30,000	346	10,377,157	303	9,093,000	(1,284,157)	
Sub-total						10,377,157		9,093,000	(1,284,157)	5.58
										**
42 CITYBANK		Bank	45,000	40,000	21	945,631	20	886,500	(59,131)	0.51
Sub-total	11.5 - 5 - 1 -	THE SECTION OF SECTION				945,631		886,500	(59,131)	0.51
			6							
43 PLFSL 🌁		Financial Institutions	32,222	32,222	63	2,015,559	2	61,222	(1,954,338)	1.08
Sub-total						2,015,559		61,222	(1,954,338)	

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Miscellaneous Miscellaneous Misc

44 BEXIMCO 45 PENINSULA 46 SKTRIMS

Sub-total

(69,923,508) (1,561,678) (71,485,186)

13,259,720

Investment in Mutual Fund (Annexure 2)

Total

Details of investment in Mutual Funds As at 30 June 2025

 A. Investment in open-ended mutual funds: 	
 A. Investment in open-ended mutual funds: 	
 A. Investment in open-ended mutual funds: 	
 A. Investment in open-ended mutual funds: 	
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SI. Averege Los Taka		Si								Market Price		
Averege Averege Price/ price/ propried Name of fund no. of units of units and price propried Taka <								95% of	Market Price	to be	2 -	
Averege Averege price/ repurchase based on price/ repurchase based on price Provision Expo UFS-Popular Life Unit Fund 895,000 11 10,024,000 10.44 10.74 10.74 10.20 9,343,800 9,343,800 (680,200) 5 b-total (A) 680,200 10,024,000 10,024						Repurchase		net asset	based on	considered		
Name of fund no. of units cost price Total cost surrender value NAV per unit (per unit) price Circular* Provision Expo Opular Life Unit Fund 895,000 11 10,024,000 10.44 10.74 10.20 9,343,800 9,343,800 680,200) 5 A) 10,024,000 10,024,000 10.44 10.74 10.20 9,343,800 9,343,800 (680,200) 680,200)	Si.	2		Averege		price/		value(NAV)	repurchase	based on		
Taka Taka Taka Taka Taka Taka Taka Taka Taka %	S.	Name of fund	no. of units	cost price	Total cost	surrender value	NAV per unit	(per unit)	price	Circular*	Provision	Exposure
Opular Life Unit Fund 895,000 11 10,024,000 10.44 10.74 10.20 9,343,800 9,343,800 (680,200) 5 10,024,000 4)				Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	%
10,024,000 9,343,800 9,343,800 (680,200)	_	UFS-Popular Life Unit Fund	895,000	11	10,024,000	10.44	10.74	10.20	9,343,800	9,343,800	(680,200)	5.39
	Sub	total (A)			10,024,000				9,343,800	9,343,800	(680,200)	5.39

3. Investment in closed-ended mutual funds

9	B. Investment in closed-ended mutual funds:	nutual funds:									
S S	Instrument	Number of Sellable Unit	Average Cost	Total Cost	Market price	NAV per unit	85% of net asset value(NAV) (per unit)	Market Price based on 85% of net asset value(NAV)	Market Price to be considered based on Circular*	Provision	Exposure %
		Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	
-	GRAMEENS2	207,060	17.51	3,625,058	12.20	15.74	13.38	2,770,256	2,770,255.7	(854,802)	1.95
2	VAMLBDMF1	156,000	7.52	1,172,340	09'9	8.64	7.34	1,145,664	1,145,664	(26,676)	0.63
Sub	Sub-total (B)			4,797,398				3,915,920	3,915,920	(881,478)	2.58
Tota	Total (A+B)			14,821,398			i i	13,259,720	13,259,720	(1,561,678)	7.97
			•								

provision when the average cost price (CP) of a mutual fund is lower than or equal to the latest repurchase price (RP)/surrender value (SV) of the open ended funds. *As per Bangladesh Securities and Exchange Commision circular ref. no. SEC/CMRRCD/2009-193/172 dated 30 June 2015 Mutual Funds need not to maintain any However, mutual funds will maintain provision when the average cost price (CP) of a mutual fund is greater than the latest repurchase price (RP)/surrender value (SV) of the open funds thus, Required provision (RP) = Average cost price (CP) - Latest surrender value (SV) (i.e. Not over 5% discount of NAVCmp).

