Prime Finance Second Mutual Fund

Statement of Financial Position (Balance Sheet) as at 30 June 2025

	Notes	Un-audited 30 June 2025 Taka	Audited 31 December 2024 Taka
ASSETS			
Current assets			
Investment in securities at market price	4	115,878,971	122,646,458
Dividend receivable	5	456,179	2,546,713
Other assets	6	240,309	231,774
Cash and cash equivalents	7	578,494	7,793,765
		117,153,953	133,218,710
Total assets		**117,153,953**	**133,218,710**
EQUITY			
Capital fund	8	160,838,800	170,838,800
Unit transaction reserve		3,629,737	829,737
Retained earnings	9	(52,531,167)	(45,223,708)
Total equity		**111,937,370**	**126,444,829**
Current liabilities			
Accounts payable	10	714,183	1,698,315
Dividend payable		4,502,400	4,502,400
Other liabilities	11	-	573,166
Total liabilities		**5,216,583**	**6,773,881**
Total equity and liabilities		**117,153,953**	**133,218,710**
Net Asset Value (NAV) per unit:	12		
at cost		**12.31**	**12.08**
at market price		**6.96**	**7.40**

The annexed notes 1 to 15 form an integral part of these financial statements.

Chairman Member
Investment Corporation of Bangladesh
Trustee

Prime Finance Asset Management Co. Ltd.
Asset Manager

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

Dhaka, 29 July 2025

Prime Finance Second Mutual Fund

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

	Notes	1 Jan to 30 June 2025 Taka	1 Jan to 30 June 2024 Taka	Q2 1 Apr to 30 June 2025 Taka	Q2 1 Apr to 30 June 2024 Taka
INCOME					
Capital gains on sale of securities **(Annexure 4)**		(637,581)	(1,107,421)	(576,047)	(1,465,877)
Interest income	13	34,538	75,108	16,673	20,103
Dividend **(Annexure 5)**		1,168,914	1,107,577	549,091	1,107,577
Total income		**565,871**	**75,264**	**(10,283)**	**(338,197)**
EXPENSES					
Management fees	14	1,375,985	1,630,791	680,028	831,025
Preliminary and issue expenses		-	468,749	-	-
Annual fees		170,839	170,569	170,839	170,569
Advertisement expenses		73,025	72,449	-	72,449
Custodian fees		58,223	69,964	28,663	31,941
Trustee fees **(Annexure 7)**		63,119	66,946	35,610	29,463
CDBL charges		19,800	67,559	10,650	56,262
Audit fees		6,000	5,750	-	-
Bank charges		22,680	21,085	115	1,382
Dividend write off		-	-	-	(10)
Total expenses		**1,789,671**	**2,573,862**	**925,905**	**1,193,081**
Net profit/(loss) before provision (A - B)		**(1,223,800)**	**(2,498,598)**	**(936,188)**	**(1,531,278)**
(Provision)/Write back of provision	4.1	**(6,083,659)**	**(38,250,248)**	**(4,281,832)**	**(9,808,540)**
Net profit/(loss) for the period		**(7,307,459)**	**(40,748,846)**	**(5,218,020)**	**(11,339,818)**
Other Comprehensive income		-	-	-	-
Comprehensive income/(loss)		**(7,307,459)**	**(40,748,846)**	**(5,218,020)**	**(11,339,818)**
Earning per unit for the period	15	**(0.45)**	**(2.39)**	**(0.33)**	**(0.66)**

The annexed notes 1 to 15 form an integral part of these financial statements.

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Trustee

Prime Finance Asset Management Co. Ltd.
Asset Manager

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

Dhaka, 29 July 2025

Prime Finance Second Mutual Fund

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

	Capital Fund Taka	Unit Transaction Reserve Taka	Retained earnings Taka	Total Taka
Balance as at 1 January 2025	**170,838,800**	829,737	**(45,223,708)**	**126,444,829**
Surrendered by unitholders	(10,000,000)	-	-	(10,000,000)
Addition during the year	-	2,800,000	-	2,800,000
Net loss for the year	-	-	(7,307,459)	(7,307,459)
Balance as at 30 June 2025	**160,838,800**	**3,629,737**	**(52,531,167)**	**111,937,370**
Balance as at 1 January 2024	**180,567,910**	-	**9,715,659**	**190,283,569**
Surrendered by unitholders	(10,000,000)	-	-	(10,000,000)
Subscribed by unitholders	270,890	-	-	270,890
Addition during the year	-	829,737	-	829,737
Dividend for the last year	-	-	(9,028,396)	(9,028,396)
Net loss for the year	-	-	(45,910,971)	(45,910,971)
Balance as at 31 December 2024	**170,838,800**	829,737	**(45,223,708)**	**126,444,829**

The annexed notes 1 to 15 form an integral part of these financial statements.

Chairman Member
Investment Corporation of Bangladesh
Trustee

Prime Finance Asset Management Co. Ltd.
Asset Manager
Moin Al Kashem
Managing Director & CEO
Prime Finance Asset
Management Company Ltd

Dhaka, 29 July 2025

Prime Finance Second Mutual Fund

Statement of Cash Flows
for the period ended 30 June 2025

	Un-audited 1 January to 30 June 2025 Taka	Audited 1 January to 31 December 2024 Taka
Cash flows from operating activities:		
Capital gains/(loss) on sale of securities	(637,581)	(587,759)
Interest received	26,003	87,378
Dividend received	3,259,448	5,844,404
Cash paid for operating expenses	(3,324,289)	(2,720,380)
Bank charges	(22,680)	(22,820)
Net cash from operating activities (A)	**(699,099)**	**2,600,823**
Cash flows from investing activities		
Cash used to purchase securities	(6,125,623)	(33,227,272)
Cost of investment realised from sale of securities	6,809,451	34,222,593
Net cash used in investing activities (B)	**683,828**	**995,321**
Cash flows from financing activities:		
Capital fund	(10,000,000)	(9,729,110)
Cash received/(paid) for transaction of unit	2,800,000	829,737
Dividend paid to Unitholders	-	(7,527,596)
Net cash generated from/(used in) financing activities (C)	**(7,200,000)**	**(16,426,969)**
Net increase in cash and cash equivalents (D=A+B+C)	**(7,215,271)**	**(12,830,825)**
Opening cash and cash equivalents (E)	**7,793,765**	**20,624,589**
Closing cash and cash equivalents (F=D+E):	**578,494**	**7,793,765**
Net cash from operating activities per unit	**(0.04)**	**0.15**

The annexed notes 1 to 15 form an integral part of these financial statements.

Chairman　　　Member
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Trustee

Prime Finance Asset Management Co. Ltd.
Asset Manager

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

Dhaka, 29 July 2025

Prime Finance Second Mutual Fund

Notes to the Financial Statements for the period ended 30 June 2025

1. Legal status and nature of the business

Prime Finance Second Mutual Fund is an open-ended mutual fund registered with Sub-Registrar's Office under the Registration Act 1908. The Bangladesh Securities and Exchange Commission also approved the Fund on 19 January 2016 vide Registration Code No. BSEC/Mutual Fund/2016/60. The initial size of the Fund is Taka 500,000,000 (Taka five hundred million only). Actual fund size at the date of formation was Taka 331,761,000 out of which Taka 200,000,000 (Taka two hundred million) was subscribed by the Sponsor, Prime Finance & Investment Ltd. and rest of the amount was subscribed by several individuals and institutions. On 6 April 2017 Investment Cororation of Bangladesh, Trustee of the Fund has provided their approval to operate the Fund.

2. Basis of preparation

2.1 Statement of compliance

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

2.2 Basis of measurement

The financial statements have been prepared on a going concern basis under historical cost convention.

2.3 Functional currency and presentation currency

The 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

These financial statements are prepared for the period ended 30 June 2025.

3. Significant accounting policies

The accounting policies set out below have been applied consistently.

3.1 Investment policy

3.1.1 The Fund shall invest subject to the Mutual Fund Rules and only in those securities, deposits and investments approved by Bangladesh 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 regard.

3.1.2 The Fund can not invest the sponsor's contribution in anywhere other than capital market befrore completing the subscription.

3.1.3 The Schemes of the Fund shall not invest more than 10% of its total assets in any one particular company.

3.1.4 The Schemes of the Fund shall not invest in more than 15% of any company's paid-up capital.

3.1.5 The Schemes of the Fund shall not invest more than 20% of its Assets in shares, debentures or the other securities of a single or group.

3.1.6 The Schemes of the Fund shall not invest more than 25% of its total assets in shares, debentures or other securities in any one industry.

3.1.7 Not less than 60% of the total assets of the Fund shall be invested in capital market instruments out of which at least 50% will be invested in listed securities.

3.1.8 Not more than 25% of the total asset of the Fund will be invested in Fixed Income Securities (FIS).

3.1.9 Not more than 15% of the total asset of the Fund shall be invested in pre-IPOs at one time.

3.1.10 The Fund shall not invest in or lend to another Scheme managed by the same Asset Management Company.

3.1.11 The Fund shall get the securities purchased or transferred in the name of the Fund.

3.2 Valuation policy

3.2.1 For listed securities held in the portfolio of the Fund, the average quoted closing market price at the Stock Exchange(s) on the date of valuation shall be taken into account for calculation of Net Asset Value (NAV) of the Fund.

3.2.2 For securitized debts, debentures, margin or fixed deposits, held in the portfolio of the Fund, the accrued interest on such instruments on the date of valuation shall be taken into account for calculation of Net Asset Value (NAV) of the Fund.

3.2.3 Net Asset Value (NAV) calculation

The Fund will use the following formula to derive NAV per unit:
Total NAV $= V_A - V_L$
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

V_L = 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 at bank and Cash with BO Account.

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 Income tax

The income of the Fund is exempted from Income as per Income Tax Act, 2023 dated 22 June 2023, under Sixth Schedule - Part A, section 10, clause (ka).

3.6 Revenue recognition

3.6.1 Capital gain/(loss)

Capital gain/(loss) is recognized on being realized.

3.6.2 Dividend income

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

3.6.3 Finance income

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

3.7 Unit Transaction Reserve

The amount is created due to sale or repurchase of Unit at premium or discount respectivly. This amount may be transferred to retained earnings. On the other hand any loss created due to sale or repurchase of unit at discount or premium respectively is recognized as loss in the income statements in the year of its creating.

3.8 Going concern

The financial statements of Prime Finance Second Mutual Fund have been prepared on a going concern basis, which assumes that the Fund will continue its operations for the foreseeable future.

Management closely monitors the Fund's performance, including compliance with regulatory requirements, investor redemptions, and market conditions. While the Fund's current net asset size remains above the regulatory threshold.

Management remains committed to implementing strategies to improve the Fund's performance and preserve its net asset size above the regulatory threshold. In view of the current financial position and management's action plans, the financial statements have been prepared on a going concern basis.

3.9 Cash flow statement

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

4. Investment at market price

	30 June 2025 Taka	31 December 2024 Taka
Investment in Securities at cost price (Annexure - 1)	201,888,488	202,572,316
Add: Unrealised loss on investment (Note 4.1)	(86,009,517)	(79,925,858)
Total investment	**115,878,971**	**122,646,458**

4.1 Unrealised loss on investment

Movement of Unrealised loss on investment in as follows:

Opening balance	79,925,859	33,352,585
Addition during the year	6,083,659	46,573,274
Closing balance	**86,009,518**	**79,925,859**

5. Dividend receivable

	30 June 2025 Taka	31 December 2024 Taka
Cash dividend receivable from:		
ACMELAB	89,502	262,052
ACTIVEFINE	9,573	9,573
AAMRATECH	7,980	7,980
BARKAPOWER	-	69,414
BDPAINTS	53,200	53,200
BBS Cables	-	11,103
DESCO	83,652	83,652
ESQUIRENET	-	37,000
IFADAUTOS	-	5,202
RUNNERAUTO	-	83,647
SKTRIMS	3,500	3,500
SSSTEEL	19,440	19,440
TITASGAS	-	37,499
UPGDCL	-	129,156
JAMUNAOIL	-	787,545
KPCL	-	100,000
MJLBD	-	585,041
PADMAOIL	211,200	334,400
RENATA	-	182,418
MIRAKHTER	-	18,613
GHAIL	-	20,400
DOMINAGE	-	1,250
BSRMLTD	-	49,924
Heidelberg Cement	30,265	-
City Bank Ltd	332,221	-
NIALCO	-	15,144
ACI	-	23,914
	840,533	**2,931,067**
Provision for doubtful dividend receivable (Note 5.1)	(384,354)	(384,354)
	456,179	**2,546,713**

Details of dividend receivable are in Annexure 3

5.1 Provision for doubtful dividend receivable

Provision made against the cash dividend receivable form the following company:

ACMELAB	89,502	89,502
DESCO	83,652	83,652
PADMAOIL	211,200	211,200
	384,354	**384,354**

Movement of the above provision is as follows:

	30 June 2025 Taka	31 December 2024 Taka
Opening balance	384,354	384,354
Add: Addition during the period	-	-
Closing balance	**384,354**	**384,354**

6. Other assets

Accrued interest on STD Account	22,689	14,154
Interest on IBBLBond	217,620	217,620
	240,309	231,774

7. Cash and cash equivalents

Cash at bank (BRAC Bank Ltd., A/C No. 1505201944161001)	134,144	4,338,470
Cash at bank (BRAC Bank Ltd., A/C No. 1505201944161004)	345,236	1,401,934
Cash at bank (BRAC Bank Ltd., A/C No. 1505201944161003)	443,662	444,157
Cash at bank (BRAC Bank Ltd., A/C No. 1505201944161005)	62,648	62,648
Cash at BO Account **(Note 7.1)**	(407,196)	1,546,556
	578,494	**7,793,765**

7.1 Cash at BO Account

IDLC Securities Limited	(446,942)	1,506,810
Fareast Stocks and Bonds Limited	48	48
PFI Securities Limited	664	664
UCB Brokerage Limited	39,034	39,034
	(407,196)	**1,546,556**

8. Capital fund

	No. of Unit	Face value Per Unit Taka	30 June 2025 Taka	31 December 2024 Taka
Subscribed by Resident Bangladeshis	14,083,880	10	140,838,800	150,838,800
Subscribed by Sponsor	2,000,000	10	20,000,000	20,000,000
	16,083,880		**160,838,800**	**170,838,800**

9. Retained earnings

Opening balance	(45,223,708)	9,715,659
Dividend paid during the year for the last year	-	(9,028,396)
	(45,223,708)	687,263
Net profit/(loss) for the year	(7,307,459)	(45,910,971)
Closing balance	**(52,531,167)**	**(45,223,708)**

10. Accounts payable

	30 June 2025 Taka	31 December 2024 Taka
Payable management fees	640,717	1,643,094
Payable custodian fees	10,346	15,221
Payable trustee fees	63,120	-
Audit fees payable	-	40,000
	714,183	**1,698,315**

11. Other liabilities

Tax deducted at source	-	552,016
VAT deducted at source	-	21,150
	-	**573,166**

12. Net Asset Value (NAV):

at cost		
Value of net asset at cost	197,946,887	206,370,687
Number of units	16,083,880	17,083,880
Net Asset Value per unit	**12.31**	**12.08**
at market value		
Value of net asset at market price	111,937,370	126,444,829
Number of units	16,083,880	17,083,880
Net Asset Value per unit	**6.96**	**7.40**

13. Interest income

	30 June 2025 Taka	30 June 2024 Taka
Interest on STD Account **(Note 13.1)**	34,538	75,108
	34,538	**75,108**

13.1 Interest on STD Account

Name of the Bank	Account No.		
BRAC BANK PLC.	1505201944161001	26,004	35,987
BRAC BANK PLC.	1505201944161003	3,301	3,327
BRAC BANK PLC.	1505201944161004	5,233	35,794
		34,538	**75,108**

Prime Finance Asset Management Company Limited

14. Management fees

Management fees is payable to Prime Finance Asset Management Company Limited as per Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala (Rules), 2001. The Fund has to pay management fee to Prime Finance Asset Management Company Limited at the rates mentioned below:

Slab	Rate of 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	1.50%
On rest of the weekly avreage NAV	1.00%

Calculation of management fees:

Slab	Weekly Average NAV Taka	Rate	Management Fees Taka
On first	50,000,000	2.50%	619,863
On next	76,238,836	2.00%	756,122
Total	**126,238,836**		**1,375,985**

Detail calculation of management fees are in **Annexure - 6**

15. Earning per unit for the period

	30 June 2025 Taka	30 June 2024 Taka
Net profit for the period	(7,307,459)	(40,748,846)
Number of units	16,083,880	17,056,853
Earning per unit	**(0.45)**	**(2.39)**

Annexure - 1

Prime Finance Second Mutual Fund

Investment at market price as at 30 June 2025

Sl. No.	Instrument		Number of Unit Taka	Number of Sellable Unit Taka	Average Cost Taka	Total Cost Taka	Market Price per unit Taka	Total Market Price Taka	Unrealized Gain/ (Loss) Taka	Exposure %	Unrealized Gain/(Loss) %
1	AAMRATECH	IT	79,800	79,800	36	2,904,149	12	925,680	(1,978,469)	1.44%	(68.13)
2	GENEXIL	IT	42,200	42,200	69	2,912,153	22	932,620	(1,979,533)	1.44%	(67.97)
	Subtotal					**5,816,301**		**1,858,300**	**(3,958,001)**	**2.88%**	
3	ACI	Pharmaceuticals and Chemicals	6	6	188	1,126	188	1,130	4	0.00%	0.36
4	ACMELAB	Pharmaceuticals and Chemicals	59,300	59,300	82	4,878,883	72	4,281,460	(597,423)	2.42%	(12.25)
5	ACTIVEFINE	Pharma	382,917	382,917	32	12,147,555	8	3,216,503	(8,931,052)	6.02%	(73.52)
6	IBNSINA	Pharmaceuticals and Chemicals	21,170	21,170	297	6,281,826	294	6,226,097	(55,729)	3.11%	(0.89)
7	RENATA	Pharmaceuticals and Chemicals	19,828	19,828	786	15,590,509	488	9,683,995	(5,906,514)	7.72%	(37.89)
	Subtotal					**38,899,899**		**23,409,185**	**(15,490,714)**	**19.27%**	
8	BARKAPOWER	F&P	198,326	198,326	30	6,009,418	10	2,042,758	(3,966,660)	2.98%	(66.01)
9	DESCO	Fuel and Power	67,527	67,527	43	2,889,001	23	1,546,368	(1,342,633)	1.43%	(46.47)
10	EPGL	Fuel and Power	33,440	33,440	50	1,658,363	16	525,008	(1,133,355)	0.82%	(68.34)
11	JAMUNAOIL	Fuel and Power	52,503	52,503	200	10,488,226	182	9,576,547	(911,678)	5.20%	(8.69)
12	KPCL	Fuel and Power	100,000	100,000	32	3,211,430	9	940,000	(2,271,430)	1.59%	(70.73)
13	LINDEBD	Fuel and Power	4,000	4,000	1,035	4,138,857	900	3,601,200	(537,657)	2.05%	(12.99)
14	MJLBD	F&P	112,508	112,508	109	12,270,699	94	10,553,250	(1,717,449)	6.08%	(14.00)
15	PADMAOIL	Fuel and Power	8,800	8,800	307	2,701,806	183	1,609,520	(1,092,286)	1.34%	(40.43)
16	POWERGRID	Fuel and Power	40,000	40,000	61	2,429,850	33	1,300,000	(1,129,850)	1.20%	(46.50)
17	SUMITPOWER	Fuel and Power	139,400	139,400	42	5,787,860	14	1,965,540	(3,822,320)	2.87%	(66.04)
18	TITASGAS	Fuel and Power	75,000	75,000	41	3,053,075	19	1,440,000	(1,613,075)	1.51%	(52.83)
19	UPGDCL	Fuel and Power	21,526	21,526	272	5,857,446	121	2,596,036	(3,261,410)	2.90%	(55.68)
	Subtotal					**60,496,031**		**37,696,227**	**(22,799,804)**	**29.97%**	
20	BBSCABLES	ENG	111,030	111,030	65	7,199,072	15	1,609,935	(5,589,137)	3.57%	(77.64)
21	BSRMLTD	ENG	14,264	14,264	95	1,357,790	76	1,078,358	(279,432)	0.67%	(20.58)
22	DOMINAGE	ENG	50,000	50,000	27	1,344,679	11	525,000	(819,679)	0.67%	(60.96)
23	IFADAUTOS	ENG	52,017	52,017	74	3,875,261	22	1,144,374	(2,730,887)	1.92%	(70.47)
24	MIRAKHTER	ENG	18,613	18,613	66	1,230,128	26	489,522	(740,606)	0.61%	(60.21)

Prime Finance Asset Management Company Limited

Annexure - 1

Prime Finance Second Mutual Fund

Investment at market price as at 30 June 2025

Sl. No.	Instrument		Number of Unit Taka	Number of Sellable Unit Taka	Average Cost Taka	Total Cost Taka	Market Price per unit Taka	Total Market Price Taka	Unrealized Gain/ (Loss) Taka	Exposure %	Unrealized Gain/(Loss) %
25	NIALCO	ENG	25,240	25,240	46	1,158,507	21	535,088	(623,419)	0.57%	(53.81)
26	WALTONHIL	ENG	2,000	2,000	1,383	2,765,620	406	812,600	(1,953,020)	1.37%	(70.62)
27	RUNNERAUTO	ENG	76,043	76,043	62	4,680,687	25	1,901,075	(2,779,612)	2.32%	(59.38)
28	SINGERBD	ENG	20,762	20,762	182	3,781,351	109	2,252,677	(1,528,674)	1.87%	(40.43)
29	SSSTEEL	ENG	97,200	97,200	20	1,953,899	5	524,880	(1,429,019)	0.97%	(73.14)
	Subtotal					**29,346,994**		**10,873,509**	**(18,473,484)**	**14.54%**	
30	BATBC	Food and Allied	7,000	7,000	423	2,962,147	281	1,963,500	(998,647)	1.47%	(33.71)
31	GHAIL	Food	104,000	104,000	15	1,558,597	11	1,185,600	(372,997)	0.77%	(23.93)
32	OLYMPIC	ENG	60,000	60,000	243	14,606,424	154	9,210,000	(5,396,424)	7.23%	(36.95)
	Subtotal					**19,127,168**		**12,359,100**	**(6,768,068)**	**9.47%**	
33	BPML	Paper and printing	55,000	55,000	76	4,193,148	32	1,771,000	(2,422,148)	2.08%	(57.76)
	Subtotal					**4,193,148**		**1,771,000**	**(2,422,148)**	**2.08%**	
34	CONFIDCEM	Cem	41,716	41,716	121	5,059,825	50	2,073,285	(2,986,540)	2.51%	(59.02)
	PREMIERCEM	Cem	8,200	8,200	52	427,253	50	406,720	(20,533)	0.21%	(4.81)
35	HEIDELBCEM	Cem	12,106	12,106	541	6,545,946	223	2,698,427	(3,847,518)	3.24%	(58.78)
	Subtotal					**12,033,024**		**5,178,433**	**(6,854,591)**	**5.96%**	
36	ESQUIRENIT	TXT	37,000	37,000	35	1,303,602	21	788,100	(515,502)	0.65%	(39.54)
37	FAMILYTEX	TXT	94,475	94,475	17	1,638,150	2	217,293	(1,420,858)	0.81%	(86.74)
	Subtotal					**2,941,752**		**1,005,393**	**(1,936,360)**	**1.46%**	
38	GP	Telecommunications	19,500	19,500	353	6,879,721	303	5,910,450	(969,271)	3.41%	(14.09)
	Subtotal					**6,879,721**		**5,910,450**	**(969,271)**	**3.41%**	

Prime Finance Asset Management Company Limited

Annexure - 1

Prime Finance Second Mutual Fund

Investment at market price as at 30 June 2025

Sl. No.	Instrument		Number of Unit Taka	Number of Sellable Unit Taka	Average Cost Taka	Total Cost Taka	Market Price per unit Taka	Total Market Price Taka	Unrealized Gain/ (Loss) Taka	Exposure %	Unrealized Gain/(Loss) %
39	IBBLPBOND	Bank	2,925	2,925	870	2,544,637	641	1,873,463	(671,175)	1.26%	(26.38)
40	CITYBANK	Bank	298,886	265,677	22	6,605,509	20	5,888,054	(717,455)	3.27%	(10.86)
	Subtotal					**9,150,146**		**7,761,517**	**(1,388,629)**	**4.53%**	
41	IDLC	Financial Institutions	46,611	44,392	65	3,026,507	29	1,351,719	(1,674,788)	1.50%	(55.34)
42	LANKABAFIN	Financial Institutions	20,895	20,895	39	818,625	14	298,799	(519,827)	0.41%	(63.50)
43	PLFSL	Financial Institutions	18,748	18,748	49	924,975	2	35,621	(889,354)	0.46%	(96.15)
	Subtotal					**4,770,108**		**1,686,139**	**(3,083,969)**	**2.36%**	
44	SKTRIMS	Misc	20,000	20,000	41	822,642	10	206,000	(616,642)	0.41%	(74.96)
45	PENINSULA	Miscellaneous	45,432	45,432	17	782,757	11	481,579	(301,178)	0.39%	(38.48)
46	BEXIMCO	Miscellaneous	15,750	15,750	117	1,842,678	110	1,734,075	(108,603)	0.91%	(5.89)
	Subtotal					**3,448,077**		**2,421,654**	**(1,026,423)**	**1.71%**	
						197,102,369		**111,930,906**	**(85,171,462)**	**97.63%**	
	Investment in Mutual Fund **(Annexure 2)**					4,786,119		3,948,064	(838,055)	**2.37%**	
						201,888,488		**115,878,970**	**(86,009,517)**	**100.00%**	

Annexure - 2

Details of investment in Mutual Funds
As at 30 June 2025

Investment in closed-ended mutual funds:

Sl. No.	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	%
1	GRAMEENS2	208,126	17.01	3,539,517	12.20	15.74	13.38	2,784,518	2,784,518	(754,999)	1.75%
2	VAMLBDMF1	158,435	7.87	1,246,603	6.60	8.64	7.34	1,163,547	1,163,547	(83,056)	0.62%
Total				**4,786,119**				**3,948,064**	**3,948,064**	**(838,055)**	**2.37%**

*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 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. 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).

Prime Finance Asset Management Company Limited

Annexure 3

Prime Finance Second Mutual Fund
Statement of Dividend Receivables
As at 30 June 2025

SL No.	Script Name	Sector	Record Date	Quantity	Rate	Amount Taka
1	AAMRATECH	IT	18-Nov-24	79,800.00	1%	7,980
2	ACMELAB	Pharmaceuticals & Chemicals		25,572.00	35%	89,502
3	ACTIVEFINE	Pharmaceuticals & Chemicals	17-Nov-22	382,917.00	0.25%	9,573
4	BDPAINTS	Pharmaceuticals & Chemicals	6-Dec-23	53,200.00	10%	53,200
5	CITYBANK	Bank	22-May-25	265,777.00	12.5%	332,221
6	DESCO	Fuel & Power	9-Nov-27	33,545.00	10%	33,545
7	DESCO	Fuel & Power	21-Nov-19	41,756.00	12%	50,107
8	HEIDELBERGCEM	Cement	20-May-25	12,106.00	25%	30,265
9	PADMAOIL	Fuel & Power	27-Nov-17	8,800.00	110%	96,800
10	PADMAOIL	Fuel & Power	26-Nov-19	8,800.00	130%	114,400
11	SKTRIMS	Miscellaneous	12-Dec-24	20,000.00	1.75%	3,500
12	SSSTEEL	Engineering	5-Dec-24	97,200.00	2%	19,440
						840,533

Prime Finance Asset Management Company Limited

Annexure 4

Prime Finance Second Mutual Fund

Statement of Capital Gain/(loss)
For the year ended 30 June 2025

SL No.	Script Name	Sector	Amount Taka
1	ACI	Pharmaceuticals & Chemicals	(109,783)
2	ACI	Pharmaceuticals & Chemicals	128,353
3	BATBC	Food & Allied	(178,164)
4	EPGL	Fuel & Power	(556,817)
5	GHAIL	Food & Allied	48,249
6	IBNSINA	Pharmaceuticals & Chemicals	30,581
			(637,581)

Prime Finance Asset Management Company Limited

Annexure 5

Prime Finance Second Mutual Fund

Statement of Dividend Income
As at 30 June 2025

SL No.	Script Name	Sector	Record Date	Quantity	Rate	Amount Taka
1	ACI	Adjustement of excess calculation				(3,038)
2	BATBC	Food & Allied	26-Mar-25	8,750.00	150%	131,250
3	CITYBANK	Bank	22-May-25	265,777.00	12.5%	332,221
4	GP	Telecommunication	26-Feb-25	19,500.00	170%	331,500
5	HEIDELBERGCEM	Cement	20-May-25	12,106.00	25%	30,265
6	IDLC	Financial Institutions	12-May-25	44,392.00	15%	66,604
7	IFADAUTOS	Adjustement of excess calculation				(51)
8	LINDEBD	Fuel & Power	9-Apr-25	3,000.00	400%	120,000
9	SINGERBD	Engineering	18-Feb-25	20,762.00	10%	20,762
10	SUMMITPOWER	Fuel & Power	10-Mar-25	139,400.00	10%	139,400
						1,168,914