Rupali Life Insurance First Mutual Fund

Statement of Financial Position (Balance Sheet) as at 30 September 2026

	Notes	Un-audited 30 September 2026 Taka	Audited 30 June 2026 Taka
ASSETS			
Investment in securities at market price	4	145,836,401	151,003,581
Advance, deposits and prepayments	5	400,000	400,000
Accrued interest	6	10,052	-
Other assets	7	199,484	226,979
Cash dividend receivables	8	1,246,560	1,381,753
Cash and cash equivalents	9	4,688,926	9,082,432
Total assets		**152,381,423**	**162,094,745**
LIABILITIES			
Accounts payable	10	98,522	236,233
Other liabilities	11	250	37,246
Total liabilities		98,772	273,479
Net assets		**152,282,651**	**161,821,266**
EQUITY			
Capital fund	12	235,447,170	235,447,170
Unit premium reserve		8,713,967	8,713,967
Retained earnings	13	(91,878,486)	(82,339,871)
Total equity		**152,282,651**	**161,821,266**
Net Asset Value (NAV) per unit:	14		
at cost		**11.50**	**11.48**
at market price		**6.47**	**6.87**

The annexed notes 1 to 18 form an integral part of these financial statements.

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

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

Dhaka, 29 October 2026

Rupali Life Insurance First Mutual Fund

Statement of Profit or Loss and Other Comprehensive Income
for the period ended 30 September 2026

	Notes	1 July to 30 June 2026 Taka	1 July to 30 June 2025 Taka
INCOME			
Capital gain on sale of shares **(Annexure - 3)**		1,217,474	(5,357,257)
Dividend income **(Annexure - 4)**		310,780	-
Interest income	15	10,051	40,401
Total income		**1,538,305**	**(5,316,856)**
EXPENSES			
Management fees	16	862,907	921,655
Advertisement expenses		37,500	46,000
Custodian fees	17	27,495	25,534
Trustee fees	18	39,382	42,097
CDBL charges		15,680	11,563
IPO and other charge		600	-
Total expenses		**983,564**	**1,046,849**
Profit before provision		**554,741**	**(6,363,705)**
(Provision)/Write back of provision for unrealized loss on investment	4.3	(10,093,356)	13,236,249
Net profit/(loss) for the period		**(9,538,615)**	**6,872,544**
Other Comprehensive income		-	-
Comprehensive income/(loss) for the period		**(9,538,615)**	**6,872,544**
Earning per Unit		**(0.41)**	**0.27**

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Head of Finance & Fund Management
Prime Finance Asset Management Company Ltd.

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

Dhaka, 29 October 2026

Rupali Life Insurance First Mutual Fund

Statement of Changes in Equity
for the period ended 30 September 2026

	Capital Fund Taka	Unit Premium Reserve Taka	Retained earnings Taka	Total Taka
30 September 2026				
Balance as at 1 July 2026	**235,447,170**	**8,713,967**	**(82,339,871)**	**161,821,266**
Net profit/(loss) for the period	-	-	(9,538,615)	(9,538,615)
Balance as at 30 September 2026	**235,447,170**	**8,713,967**	**(91,878,486)**	**152,282,651**
30 June 2026				
Balance as at 1 July 2025	**250,412,170**	**3,175,117**	**(90,573,175)**	**163,014,112**
Unit surrender	(14,965,000)	-	-	(14,965,000)
Addition during the year	-	5,538,850	-	5,538,850
Net profit/(loss) for the year	-	-	8,233,304	8,233,304
Balance as at 30 June 2026	**235,447,170**	**8,713,967**	**(82,339,871)**	**161,821,266**

The annexed notes 1 to 18 form an integral part of these financial statements.

Md. Hasan Imam
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Prime Finance Asset
Management Company Ltd.

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Dhaka, 29 October 2026

Rupali Life Insurance First Mutual Fund

Cash Flow Statement
for the period ended 30 September 2026

	Un-audited 30 September 2026 Taka	Audited 30 June 2026 Taka
A. Cash flows from operating activities:		
Capital gain	1,217,474	(11,783,738)
Interest received	-	917,957
Dividend received	445,973	4,594,907
Cash paid for operating expenses	(1,130,777)	(5,038,724)
Bank charges	-	(12,945)
Net cash flows from operating activities	**532,670**	**(11,322,543)**
B. Cash flows from investing activities		
Cash received from/ (paid for) investment in capital market	(4,926,176)	11,896,054
Net cash used for investing activities	**(4,926,176)**	**11,896,054**
C. Cash flows from financing activities:		
Capital fund - Sale/(Repurchase)	-	(14,965,000)
Cash received/(paid) on account of transaction of unit	-	5,538,850
Net cash used in financing activities	-	**(9,426,150)**
D. Net increase in cash and cash equivalents (A+B+C)	**(4,393,506)**	**(8,852,639)**
E. Opening cash and cash equivalents	**9,082,432**	**17,935,071**
F. Closing cash and cash equivalents (D+E):	**4,688,926**	**9,082,432**
Net operating cash flow per unit	**0.02**	**(0.48)**

The annexed notes 1 to 18 form an integral part of these financial statements.

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

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

Dhaka, 29 October 2026

Rupali Life Insurance First Mutual Fund

Notes to the Financial Statements
as at and for the period ended 30 September 2026

1. The Fund

Rupali Life Insurance First Mutual Fund is an open-ended fund registered with Sub-Registrar's Office and Bangladesh Securities and Exchange Commission. Bangladesh Securities and Exchange Commission has given its permission for formation of the Scheme on 31 March 2015. As per Trust Deed the size of the Fund is Tk. 500,000,000 (Taka five hundred million only). Actual fund size at the date of formation was Taka 326,707,200 out of which Taka 200,000,000 (Taka two hundred million) was subscribed by the Sponsor, Rupali Life Insurance Company Limited and rest of the amount was subscribed by several individuals and institutions.

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

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

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 company covers one year from 1 July to 30 June. These financial statements are prepared for the period from 1 July 2026 to 30 September 2026.

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 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 Regulatory Authority (IRA) of Bangladesh or any other competent authority in this regard.

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

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

3.1.4 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.

3.1.5 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.

3.1.6 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.

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

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

3.1.9 The Fund shall not invest in or lend to another Scheme managed by Prime Finance Asset Management Company.

3.1.10 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 other than mutual funds 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 For mutual funds held in the portfolio of the Fund, the average quoted closing market price at the Stock Exchange(s) on the date of valuation and the circular no. SEC/CMRRCD/2009-193/172 dated 30 June 2015 of Bangladesh Securities and Exchange Commission shall be taken into account for the calculation of Net Asset Value (NAV) of the Fund. As per circular no. SEC/CMRRCD/2009-193/172 dated 30 June 2015 Mutual Funds need not to maintain provision when the Average Cost Price of close-end and open-end mutual fund is lower than 85% and 95% respectively of NAV at current market price.

3.2.4 Net Asset Value (NAV) calculation

The Fund will use the following formula to derive NAV per unit:
Total NAV = VA - LT
NAV per unit = Total NAV / No. of units outstanding

VA = 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.

LT = 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 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 Tax as per SRO No. 333-Act/Income Tax/2011 dated 10 November 2011.

3.6 Revenue recognition

3.6.1 Capital gain

Capital gain 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 Interest income

Interest income is recognized as it accrues.

3.7 Cash flow statement

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

4. Investment in securities at market price

	30 September 2026 Taka	30 June 2026 Taka
A. Investment in Securities at cost price (Annexure - 1)	239,375,795	231,730,412
Less: Unrealised loss on investment investment in Securities (Note 4.1)	(97,621,856)	(87,817,910)
	141,753,939	143,912,503
B. Investment in Mutual Fund (Annexure - 2)	24,996,705	27,715,910
Less: Unrealised loss on investment in Mutual Fund (Note 4.2)	(20,914,242)	(20,624,833)
	4,082,463	7,091,078
Closing balance (A+B)	**145,836,402**	**151,003,581**

4.1 Unrealised loss on investment investment in Securities

Opening balance	(87,817,910)	(105,751,970)
Add:(Addition)/Write back during the period	(9,803,946)	17,934,060
Closing balance	**(97,621,856)**	**(87,817,910)**

4.2 Unrealised loss on investment in Mutual Fund

UFS-Popular Life Unit Fund	19,992,000	19,992,000
GRAMEENS2	922,242	632,833
	20,914,242	**20,624,833**

Movement of the Unrealised loss on investment in Mutual Fund is as follows:

Opening balance	(20,624,833)	(21,098,368)
Add:(Addition)/Write back during the period	(289,409)	473,535
Closing balance	**(20,914,242)**	**(20,624,833)**

4.3 (Provision)/Write back of provision for unrealized loss on investment

(Provision)/Write back of provision for:		
Unrealised loss on investment investment in Securities	(9,803,946)	17,934,060
Unrealised loss on investment in Mutual Fund	(289,409)	473,535
(Provision)/Write back of provision for unrealized loss on investment	**(10,093,355)**	**18,407,596**

5. Advance, deposits and prepayments

This represents the amount deposited to Central Depository Bangladesh Limited (CDBL) as Security Deposit

6. Accrued interest

	30 September 2026 Taka	30 June 2026 Taka
Interest on STD Account	10,052	-
	10,052	

7. Other assets

Prepaid custodian fees	199,484	226,979
	199,484	**226,979**

8. Cash dividend receivables

Dividend receivable from:		
ACI	264,440	264,440
ACTIVEFINE	8,816	8,816
BATASHOE	-	31,490
Heidelberg Cement	-	18,656
RECKITTBEN	-	346,000
BARKAPOWER	262,218	262,218
SSSTEEL	19,440	19,440
SAIFPOWER	8,000	8,000
SKTRIMS	2,625	2,625
BDPAINTS	51,419	51,419
Lande Bangladesh	-	41,200
LRGLOBMF1	90,000	90,000
RENATA	228,822	228,822
AAMRATECH	-	8,627
WALTONHIL	39,600	-
GRAMEENS2	271,180	-
	1,246,560	**1,381,753**

9. Cash and cash equivalents

Cash at Bank:		
Cash at bank (BRAC Bank Ltd., A/C No. 1505201944151002)	111,612	111,612
Cash at bank (BRAC Bank Ltd., A/C No. 1505201944151001)	3,817,130	1,255,583
Cash at bank (BRAC Bank Ltd., A/C No. 1505101944151001)	163,563	322,594
Cash at bank (BRAC Bank Ltd., A/C No. 1505201944151003)	148,934	148,934
Cash at BO Account	447,687	7,243,709
	4,688,926	**9,082,432**

10. Accounts payable

	30 September 2026 Taka	30 June 2026 Taka
Management fees payable	59,140	156,233
Payable trustee fees	39,382	-
Audit fees payable	-	80,000
	98,522	**236,233**

11. Other liabilities

Tax deducted at source	-	36,996
Dividend payable	250	250
	250	**37,246**

12. Capital fund

	No. of Unit	Face value Per Unit Taka	30 September 2026 Taka	30 June 2026 Taka
Subscribed by Resident Bangladeshis	3,544,717	10	35,447,170	35,447,170
Subscribed by Sponsor	20,000,000	10	200,000,000	200,000,000
	23,544,717		**235,447,170**	**235,447,170**

13. Retained earnings

Opening balance	(82,339,871)	(90,573,175)
Net profit/(loss) for the period	(9,538,615)	8,233,304
Closing balance	**(91,878,486)**	**(82,339,871)**

14. Net Asset Value (NAV):

at cost		
Value of net asset at cost	270,818,749	270,264,008
Number of units	23,544,717	23,544,717
Net Asset Value per unit	**11.50**	**11.48**
at market value		
Value of net asset at market price	152,282,651	161,821,266
Number of units	23,544,717	23,544,717
Net Asset Value per unit	**6.47**	**6.87**

15. Interest income

Interest income on STD Account	10,051	40,401
	10,051	**40,401**

16. 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 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%

17. Custodian fees

As per Trust Deed the Fund shall pay to the Custodian a safe keeping fee @ 0.05% of balance securities held by the Fund calculated on the basis of average month end value per annum and trade settlement fees of BDT 200 per trade. In any case total custodian fee shall not exceed 0.07% of the initial fund size annually. Any out of pocket expenses may be applicable to the Fund operation from time to time.

18. Trustee fees

As per Trust Deed the Trustee, Bangladesh General Insurance Company Limited, shall be paid an annual Trusteeship fee of TK. 200,000/- (Taka Two Hundred Thousand) only or @ 0.10% of the Net Asset Value (NAV) of the Fund whichever is higher on semi-annual in advance basis, during the life of the Fund or as may be agreed upon between the parties.

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Annexure - 1

Sl. No.	Instrument	Sector	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 %
1	AAMRATECH	IT	86,270	86,270	37.14	3,203,784	16.60	1,432,082.00	(1,771,702)	1.18
2	GENEXIL	IT	40,292	40,292	68.86	2,774,481	34.00	1,369,928.00	(1,404,553)	1.02
	Sub-total					**5,978,265**		**2,802,010**	**(3,176,255)**	**2.21**
3	RECKITTBEN	Pharma	2,298	2,298	3,415.13	7,847,966	3,265.00	7,502,970.00	(344,996)	2.90
4	ACMELAB	Pharmaceuticals and Chemicals	35,515	35,515	80.17	2,847,210	78.20	2,777,273.00	(69,937)	1.05
5	ACTIVEFINE	Pharmaceuticals and Chemicals	252,630	252,630	31.43	7,940,225	5.50	1,389,465.00	(6,550,760)	2.93
6	IBNSINA	Pharmaceuticals and Chemicals	5,000	5,000	365.73	1,828,650	318.10	1,590,500.00	(238,150)	0.68
7	ORIONPHARM	Pharma	16,000	16,000	30	473,314	29	457,600.00	(15,714)	0.17
8	RENATA	Pharmaceuticals and Chemicals	24,872	24,872	781.65	19,441,213	453.40	11,276,964.80	(8,164,248)	7.18
	Sub-total					**40,378,578**		**24,994,773**	**(15,383,805)**	**14.91**
9	BARKAPOWER	Fuel and Power	262,218	262,218	28.98	7,598,905	10.00	2,622,180.00	(4,976,725)	2.81
10	DESCO	Fuel and Power	118,880	118,880	43.35	5,153,181	22.70	2,698,576.00	(2,454,605)	1.90
11	JAMUNAOIL	Fuel and Power	54,129	54,129	196.09	10,614,290	177.30	9,597,071.70	(1,017,218)	3.92
12	LINDEBD	Fuel and Power	4,120	4,120	1,008.82	4,156,330	661.40	2,724,968.00	(1,431,362)	1.53
13	PADMAOIL	Fuel and Power	19,791	19,791	253.09	5,008,834	198.00	3,918,618.00	(1,090,216)	1.85
14	POWERGRID	Fuel and Power	100,000	100,000	61.50	6,150,276	37.90	3,790,000.00	(2,360,276)	2.27
15	SUMITPOWER	Fuel and Power	74,822	74,822	41.09	3,074,358	15.40	1,152,258.80	(1,922,099)	1.14
16	TITASGAS	Fuel and Power	145,000	145,000	40.12	5,817,125	17.70	2,566,500.00	(3,250,625)	2.15
17	UPGDCL	Fuel and Power	49,086	49,086	262.20	12,870,161	114.30	5,610,529.80	(7,259,631)	4.75
18	SAIFPOWER	Fuel and Power	80,000	80,000	35.98	2,878,245	7.70	616,000.00	(2,262,245)	1.06
19	MJLBD	Fuel and Power	105,798	105,798	104.77	11,084,898	89.50	9,468,921.00	(1,615,977)	4.09
	Sub-total					**74,406,604**		**44,765,623**	**(29,640,981)**	**27.47**

20	BBSCABLES	ENG	125,919	125,919	63.05	7,938,834	16.80	2,115,439.20	(5,823,395)	2.93
21	GPHISPAT	ENG	178,000	178,000	20.07	3,572,757	16.00	2,848,000.00	(724,757)	1.32
22	IFADAUTOS	ENG	101,435	101,435	58.69	5,952,823	22.50	2,282,287.50	(3,670,536)	2.20
23	NIALCO	ENG	23,934	23,934	45.91	1,098,888	27.60	660,578.40	(438,310)	0.41
24	OLYMPIC	ENG	80,000	80,000	214.88	17,190,761	143.20	11,456,000.00	(5,734,761)	6.35
25	RUNNERAUTO	ENG	87,327	87,327	61.78	5,395,155	44.50	3,886,051.50	(1,509,103)	1.99
26	SINGERBD	ENG	29,731	29,731	176.39	5,244,113	80.00	2,378,480.00	(2,865,633)	1.94
27	WALTONHIL	ENG	2,420	2,200	1,143.34	2,766,892	337.30	816,266.00	(1,950,626)	1.02
	Sub-total					**49,160,224**		**26,443,103**	**(22,717,121)**	**18.15**
28	BPML	Paper and printing	50,000	50,000	74.77	3,738,662	26.20	1,310,000.00	(2,428,662)	1.38
	Sub-total					**3,738,662**		**1,310,000**	**(2,428,662)**	**1.38**
29	CONFIDCEM	Cement	85,500	85,500	107.50	9,190,919	59.20	5,061,600.00	(4,129,319)	3.39
30	PREMIERCEM	Cem	34,517	34,517	48.69	1,680,722	42.40	1,463,520.80	(217,201)	0.62
31	HEIDELBCEM	Cement	16,960	16,960	539.95	9,157,564	207.40	3,517,504.00	(5,640,060)	3.38
	Sub-total					**20,029,205**		**10,042,625**	**(9,986,580)**	**7.40**
32	ESQUIRENIT	Textile	33,500	33,500	35.25	1,180,857	23.40	783,900.00	(396,957)	0.44
	Sub-total					**1,180,857**		**783,900**	**(396,957)**	**0.44**
33	BATASHOE	Tannery	2,999	2,999	1,013.03	3,038,082	885.40	2,655,314.60	(382,767)	1.12
34	APEXFOOT	Tannery	9,800	9,800	219	2,147,847	201.50	1,974,700.00	(173,147)	0.79
	Sub-total					**5,185,929**		**4,630,015**	**(555,914)**	**1.91**



35	GHAIL	Food and Allied	232,616	232,616	15.26	3,549,181	12.50	2,907,700.00	(641,481)	1.31
36	BATBC	Food and Allied	17,060	17,060	376.97	6,431,076	224.50	3,829,970.00	(2,601,106)	2.37
	Sub-total					**9,980,257**		**6,737,670**	**(3,242,587)**	**3.69**
37	GP	Telecommunications	43,800	43,800	325.90	14,274,256	241.60	10,582,080.00	(3,692,176)	5.27
	Sub-total					**14,274,256**		**10,582,080**	**(3,692,176)**	**5.27**
38	IBBLPBOND	Bond	3,500	3,500	869.82	3,044,363	670.00	2,345,000.00	(699,363)	1.12
39	BEXGSUKUK	Bond	75,000	75,000	88.64	6,648,270	70.50	5,287,500.00	(1,360,770)	2.45
	Sub-total					**9,692,633**		**7,632,500**	**(2,060,133)**	**3.58**
40	LANKABAFIN	Financial Institutions	29,857	29,857	40.10	1,197,128	14.50	432,926.50	(764,201)	0.44
41	PLFSL	Financial Institutions	31,906	31,906	53.57	1,709,279	1.70	54,240.20	(1,655,039)	0.63
	Sub-total					**2,906,407**		**487,167**	**(2,419,240)**	**1.07**
42	BEXIMCO	Miscellaneous	15,750	15,750	117.00	1,842,678	21.30	335,475.00	(1,507,203)	0.68
43	SKTRIMS	Miscellaneous	15,000	15,000	41.42	621,240	13.80	207,000.00	(414,240)	0.23
	Sub-total					**2,463,918**		**542,475**	**(1,921,443)**	**0.91**
						239,375,795		**141,753,940**	**(97,621,856)**	**88.39**
	Investment in Mutual Fund **(Annexure 2)**		-	-	-	24,996,705	-	22,717,863	**(2,278,842)**	9.23
						264,372,499		**164,471,803**	**(99,900,698)**	**97.62**



Annexure - 2

Details of investment in Mutual Funds
As at 30 September 2026

A. Investment in open-ended mutual funds:

Sl. No.	Name of fund	No. of units	Averege cost price	Total cost	Repurchase price/ surrender value	NAV per unit	95% of net asset value(NAV) (per unit)	Market Price based on repurchase price	Market Price to be considered based on Circular*	Provision	Exposure
			Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	%
1	UFS-Popular Life Unit Fund	1,785,000	11.20	19,992,000	10.44	10.74	10.20	18,635,400	18,635,400	(1,356,600)	7.38
Sub-total (A)				**19,992,000**				**18,635,400**	**18,635,400**	**(1,356,600)**	**7.38**

B. 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	
1	GRAMEENS2	301,311	16.61	5,004,705	12.30	15.94	13.55	4,082,463	4,082,463	(922,242)	1.85
Sub-total (B)				**5,004,705**				**4,082,463**	**4,082,463**	**(922,242)**	**1.85**
Total (A+B)				**24,996,705**				22,717,863	22,717,863	(2,278,842)	**9.23**

Annexure 3

Rupali Life Insurance First Mutual Fund
Statement of Capital Gain/(loss)
for the period ended 30 September 2026

SL No.	Script Name	Sector	Gain/(loss) Amount Taka
1	ACMELAB	Pharmaceuticals & Chemicals	164,093
2	ACMELAB	Pharmaceuticals & Chemicals	113,781
3	BSRMLTD	Engineering	66,092
4	BSRMLTD	Engineering	156,268
5	BSRMLTD	Engineering	8,384
6	GHAIL	Food & Allied	138,296
7	GPHISPAT	Engineering	(1,017)
8	KOHINOOR	Pharmaceuticals & Chemicals	405
9	KOHINOOR	Pharmaceuticals & Chemicals	81
10	KOHINOOR	Pharmaceuticals & Chemicals	2,394
11	ORIONPHARM	Pharmaceuticals & Chemicals	13,265
12	PREMIERCEM	Cement	79,016
13	PREMIERCEM	Cement	63,630
14	PREMIERCEM	Cement	44,674
15	VAMLBDMF1	Mutual Fund	368,113
			1,217,474

Annexure 4

Rupali Life Insurance First Mutual Fund
Statement of Dividend Income
for the period ended 30 September 2026

SL No.	Script Name	Sector	Amount Taka
1	GRAMEENS2	Mutual Funds	271,180
2	WALTONHIL	Engineering	39,600
	Total		**310,780**