### **Un-audited Financial Statements**

of

## **Prime Finance & Investment Limited**

As at and for the half year ended 30 June 2016

#### Prime Finance & Investment Limited

**Consolidated Balance Sheet** 

|  |  | (Figures in Taka   |
|--|--|--|
|  | 30 June 2016<br>(Un-audited)   | 31 December 201<br>(Audite   |
| PROPERTY AND ASSETS  | (On-addited)   | (Audite  |
| Cash In hand (including foreign currencies)  | 69.490   | 70.07  |
| Balance with Bangladesh Bank and its agent bank (including foreign currencies)   | 68,480<br>155,970,262  | 70,97  |
| Total cash   | 156,038,742  | 172,482,80<br>172,553,77   |
|  | 150,050,742  | 1/2,333,77   |
| Balance with other banks and financial institutions  |  |  |
| In Bangladesh  | 598,651,273  | 1,313,109,08   |
| Outside Bangladesh   |  | -  |
| Total balance with other banks and financial institutions  | 598,651,273  | 1,313,109,08   |
| Money at call and on short notice  | 13 <del>3</del>  |  |
| Investments  |  |  |
| Government   |  | -  |
| Others   | 842,078,075  | 927,765,13   |
| Total investments  | 842,078,075  | 927,765,13   |
| Loans, advances and leases   |  |  |
| Loans, advances and leases etc.  | 14,779,552,717   | 14,362,636,77  |
| Bills purchased and discounted   |  |  |
| Total loans, advances and leases   | 14,779,552,717   | 14,362,636,77  |
| Fixed assets including premises, furniture and fixtures  | 364,574,036  | 360,314,24   |
| Other assets   | 2,523,313,424  | 2,637,256,55   |
| Non banking assets   |  |  |
| Total assets   | 19,264,208,267   | 19,773,635,57  |
|  |  |  |
| LIABILITIES AND CAPITAL  |  |  |
| Liabilities  |  |  |
| Borrowings from other banks, financial institutions and agents   |  |  |
| contentinge from other banks, mancial institutions and agents  | 2,992,060,472  | 3,093,925,014  |
| Deposits and other accounts  |  |  |
| Current and other accounts   | -  |  |
| Bills payable  | -  | (m)  |
| Savings account  |  |  |
|  |  | 184  |
| Term deposits  | 9,327,074,085  | 9,544,207,15   |
| Term deposits<br>Bearer certificates of deposit  | 9,327,074,085  | -<br>9,544,207,15<br>-   |
| Term deposits<br>Bearer certificates of deposit<br>Other deposits  | 9,327,074,085<br>-<br>-  | 9,544,207,15<br>-<br>-   |
| Term deposits<br>Bearer certificates of deposit  | 9,327,074,085<br>-<br>-<br>9,327,074,085   | •  |
| Term deposits<br>Bearer certificates of deposit<br>Other deposits<br>Total deposits and other accounts   |  | -<br>-<br>9,544,207,15   |
| Term deposits<br>Bearer certificates of deposit<br>Other deposits<br>Total deposits and other accounts<br>Other liabilities  | -<br>-<br>9,327,074,085  | -<br>-<br>9,544,207,15<br>2,593,949,86   |
| Term deposits<br>Bearer certificates of deposit<br>Other deposits<br>Total deposits and other accounts<br>Other liabilities<br>Total liabilities   | -<br>-<br>9,327,074,085<br>3,016,703,043   | -<br>-<br>9,544,207,15<br>2,593,949,86   |
| Term deposits<br>Bearer certificates of deposit<br>Other deposits<br>Total deposits and other accounts<br>Other liabilities<br>Total liabilities<br>Capital/shareholders' equity   | -<br>-<br>9,327,074,085<br>3,016,703,043<br>15,335,837,600   | -<br>-<br>9,544,207,15<br>2,593,949,86<br>15,232,082,03  |
| Term deposits Bearer certificates of deposit Other deposits Total deposits and other accounts Other liabilities Total liabilities Capital/shareholders' equity Paid up capital   | -<br>-<br>9,327,074,085<br>3,016,703,043<br>15,335,837,600<br>2,729,164,830  | -<br>-<br>9,544,207,15<br>2,593,949,86<br>15,232,082,03<br>2,729,164,83  |
| Term deposits Bearer certificates of deposit Dther deposits Total deposits and other accounts Other llabilities Total llabilities Capital/shareholders' equity Paid up capital Statutory reserve   | -<br>-<br>9,327,074,085<br>3,016,703,043<br>15,335,837,600   | -<br>-<br>9,544,207,15<br>2,593,949,86<br>15,232,082,03<br>2,729,164,83  |
| Term deposits Bearer certificates of deposit Dther deposits Total deposits Other llabilities Capital/shareholders' equity Paid up capital Statutory reserve Dther reserve  | -<br>-<br>9,327,074,085<br>3,016,703,043<br>15,335,837,600<br>2,729,164,830  | -<br>-<br>9,544,207,15<br>2,593,949,86<br>15,232,082,03<br>2,729,164,83  |
| Term deposits Bearer certificates of deposit Dther deposits Total deposits and other accounts Other liabilities Total liabilities Capital/shareholders' equity Paid up capital Statutory reserve Dther reserve Share money deposit   | -<br>9,327,074,085<br>3,016,703,043<br>15,335,837,600<br>2,729,164,830<br>927,108,510<br>-   | -<br>-<br>9,544,207,15<br>2,593,949,86<br>15,232,082,03<br>2,729,164,83<br>927,108,51<br>-   |
| Ferm deposits Bearer certificates of deposit Dther deposits Fotal deposits and other accounts Other liabilities Fotal liabilities Capital/shareholders' equity Paid up capital Statutory reserve Dther reserve Share money deposit Retained earnings Revaluation reserve   | -<br>9,327,074,085<br>3,016,703,043<br>15,335,837,600<br>2,729,164,830<br>927,108,510<br>-<br>(743,094,612)  | -<br>9,544,207,15<br>2,593,949,86<br>15,232,082,03<br>2,729,164,83<br>927,108,51<br>-<br>(142,161,08   |
| Term deposits Bearer certificates of deposit Dther deposits Total deposits and other accounts Other liabilities Total liabilities Capital/shareholders' equity Paid up capital Statutory reserve Dther reserve Share money deposit Retained earnings Revaluation reserve Equity attributable to shareholders' of the company   | -<br>9,327,074,085<br>3,016,703,043<br>15,335,837,600<br>2,729,164,830<br>927,108,510<br>-   | -<br>-<br>9,544,207,15<br>2,593,949,86<br>15,232,082,03<br>2,729,164,83<br>927,108,51<br>-<br>(142,161,08<br>221,943,75  |
| Term deposits Bearer certificates of deposit Dther deposits Total deposits and other accounts Other liabilities Total liabilities Capital/shareholders' equity Paid up capital Statutory reserve Dther reserve Share money deposit Retained earnings Revaluation reserve Equity attributable to shareholders' of the company Non-controlling interest  | -<br>9,327,074,085<br>3,016,703,043<br>15,335,837,600<br>2,729,164,830<br>927,108,510<br>-<br>(743,094,612)<br>221,943,750   | -<br>9,544,207,15<br>2,593,949,86<br>15,232,082,03<br>2,729,164,83<br>927,108,51<br>-<br>(142,161,08<br>221,943,75<br>3,736,056,00   |
| Ferm deposits Bearer certificates of deposit Dther deposits Fotal deposits and other accounts Dther liabilities Fotal liabilities Capital/shareholders' equity Paid up capital Statutory reserve Dther reserve Share money deposit Retained earnings Revaluation reserve Equity attributable to shareholders' of the company Non-controlling interest  | -<br>9,327,074,085<br>3,016,703,043<br>15,335,837,600<br>2,729,164,830<br>927,108,510<br>-<br>(743,094,612)<br>221,943,750<br>3,135,122,478  | -<br>9,544,207,15<br>2,593,949,86<br>15,232,082,03<br>2,729,164,83<br>927,108,51<br>-<br>(142,161,08<br>221,943,75<br>3,736,056,00<br>805,497,53   |
| Term deposits Bearer certificates of deposit Dther deposits Total deposits and other accounts Other liabilities Total liabilities Capital/shareholders' equity Paid up capital Statutory reserve Dther reserve Share money deposit Retained earnings Revaluation reserve Equity attributable to shareholders' of the company Non-controlling interest Total shareholders' equity   | -<br>9,327,074,085<br>3,016,703,043<br>15,335,837,600<br>2,729,164,830<br>927,108,510<br>-<br>(743,094,612)<br>221,943,750<br>3,135,122,478<br>793,248,189                               | -<br>9,544,207,15<br>2,593,949,86<br>15,232,082,03<br>2,729,164,83<br>927,108,51<br>-<br>(142,161,08<br>221,943,75<br>3,736,056,00<br>805,497,53<br>4,541,553,53   |
| Term deposits Bearer certificates of deposit Dther deposits Total deposits and other accounts Other llabilities Total llabilities Capital/shareholders' equity Paid up capital Statutory reserve Dther reserve Share money deposit Retained earnings Revaluation reserve Equity attributable to shareholders' of the company Non-controlling interest Total shareholders' equity Fotal llabilities and shareholders' equity  | -<br>9,327,074,085<br>3,016,703,043<br>15,335,837,600<br>2,729,164,830<br>927,108,510<br>-<br>(743,094,612)<br>221,943,750<br>3,135,122,478<br>793,248,189<br>3,928,370,667              | -<br>9,544,207,15<br>2,593,949,86<br>15,232,082,03<br>2,729,164,83<br>927,108,51<br>-<br>(142,161,08<br>221,943,75<br>3,736,056,00<br>805,497,53<br>4,541,553,53   |
| Term deposits Bearer certificates of deposit Dther deposits Total deposits and other accounts Other liabilities Capital /shareholders' equity Paid up capital Statutory reserve Dther reserve Share money deposit Retained earnings Revaluation reserve Equity attributable to shareholders' of the company Non-controlling interest Total shareholders' equity Dter Itabilities and shareholders' equity Dter BALANCE SHEET ITEMS   | -<br>9,327,074,085<br>3,016,703,043<br>15,335,837,600<br>2,729,164,830<br>927,108,510<br>-<br>(743,094,612)<br>221,943,750<br>3,135,122,478<br>793,248,189<br>3,928,370,667              | -<br>9,544,207,15<br>2,593,949,86<br>15,232,082,03<br>2,729,164,83<br>927,108,51<br>-<br>(142,161,08<br>221,943,75<br>3,736,056,00<br>805,497,53<br>4,541,553,53   |
| Term deposits Bearer certificates of deposit Dther deposits Total deposits and other accounts Other liabilities Total liabilities Capital/shareholders' equity Paid up capital Statutory reserve Dther reserve Share money deposit Retained earnings Revaluation reserve Equity attributable to shareholders' of the company Non-controlling interest Total shareholders' equity Dter and shareholders' equity Dter BALANCE SHEET ITEMS Contingent liabilities Dther commitments | 9,327,074,085<br>3,016,703,043<br>15,335,837,600<br>2,729,164,830<br>927,108,510<br>-<br>(743,094,612)<br>221,943,750<br>3,135,122,478<br>793,248,189<br>3,928,370,667<br>19,264,208,267 | -<br>9,544,207,15<br>2,593,949,86<br>15,232,082,03<br>2,729,164,83<br>927,108,51<br>-<br>(142,161,08<br>221,943,75<br>3,736,056,00<br>805,497,53<br>4,541,553,53<br>19,773,635,575   |
| Term deposits Bearer certificates of deposit Dther deposits Total deposits and other accounts Other liabilities Total liabilities Capital/shareholders' equity Paid up capital Statutory reserve Dther reserve Share money deposit Retained earnings Revaluation reserve   | -<br>9,327,074,085<br>3,016,703,043<br>15,335,837,600<br>2,729,164,830<br>927,108,510<br>-<br>(743,094,612)<br>221,943,750<br>3,135,122,478<br>793,248,189<br>3,928,370,667              | 9,544,207,15<br>9,544,207,15<br>2,593,949,863<br>15,232,082,034<br>2,729,164,83<br>927,108,51<br>(142,161,08<br>221,943,75<br>3,736,056,000<br>805,497,53<br>4,541,553,539<br>19,773,635,579<br>281,182,422<br>281,182,422 |

sd/-Company Secretary sd/-Chiet Financial Officer

sd/-Managing Director sd/-Director

х 2 sd/-Chairman

### Prime Finance & Investment Limited Consolidated Profit and Loss Account (Un-audited)

for the period ended 30 June 2016

|   |  |  | uarter ended   |
|---|--|--|--|
| 30-June-2016                            | 30-June-2015   | 30-June-2016   | 30-June-2015   |
| 426,439,236                             | 649,073,491  | 220,750,851  | 327,362,104  |
| (543,016,692)                           |  |  | (268,800,289)  |
| (116,577,456)                           | 71,203,177   | (47,479,592)   | 58,561,815   |
| (7,691,556)                             | 2,280,149  | 1.063.920  | (2,321,591)  |
|   |  |  | 13,515,475   |
|   |  |  | 21,887,169   |
| (27,744,389)                            | 60,537,281   | (29,493,832)   | 33,081,053   |
| (144,321,845)                           | 131,740,458  | (76,973,424)   | 91,642,868   |
| 68,699,233                              | 79.568.992   | 40.753.011   | 31,258,036   |
|   |  |  | 9,882,648  |
|   |  | Construction of the state of th | 150,748  |
|   |  |  | 1,130,018  |
|   |  |  | 3,953,407  |
|   |  |  | 3,750,000  |
|   |  |  | 255,000  |
|   |  |  | 14,375   |
|   |  |  | 4,133,212  |
|   | and the second second second second  |  | 5,214,068  |
| 125,957,197                             | 131,681,868  | 72,002,737   | 59,741,512   |
| (270,279,042)                           | 58.590   | (148 976 161)  | 31,901,356   |
| (====================================== |  | (110,570,101)  | 51,501,550   |
|   |  |  |  |
|   |  |  | 32,156,229   |
|   |  |  | 136,153,248  |
| (8,295,938)                             | 70,053,457   | (8,120,482)  | 6,983,633  |
| -                                       |  | -  | -  |
| 336,093,275                             | 272,311,745  | 258,809,111  | 175,293,110  |
| (606,372,317)                           | (272,253,155)  | (407,785,272)  | (143,391,754)  |
|   |  |  |  |
| 8,205,264                               | 3,947,510  | 6 836 808  | 2,658,668  |
|   |  |  | (3,308,464)  |
| 6,810,555                               | (332,320)  | 5,808,101  | (649,796)  |
| (613,182,872)                           | (271,920,835)  | (413,593,373)  | (142,741,958)  |
|   |  |  |  |
| (600 033 534)                           | (222 574 646)  | (400 100 000)  | /134 836 655   |
|   |  |  | (124,520,997)  |
| (12,249,348)                            | (39,346,816)   | (7,401,073)  | (18,220,961)   |
| (2.20)                                  | (0.85)   | (1.49)   | (0.46)   |
| 272,916,483                             | 272,916,483  | 272,916,483  | 272,916,483  |
|   | 426,439,236<br>(543,016,692)<br>(116,577,456)<br>(3,216,025<br>(3,268,858)<br>(27,744,389)<br>(144,321,845)<br>(144,321,845)<br>(88,699,233<br>(9,107,966<br>2,330,103<br>2,008,246<br>4,169,939<br>7,500,000<br>572,720<br>28,750<br>8,293,749<br>13,246,491<br>125,957,197<br>(270,279,042)<br>(75,705,236)<br>420,094,449<br>(8,295,938)<br>-<br>-<br>336,093,275<br>(606,372,317)<br>8,205,264<br>(1,394,709)<br>6,810,555<br>(613,182,872)<br>(600,933,524)<br>(12,249,348) | 426,439,236         649,073,491           (543,016,692)         (577,870,314)           (116,577,456)         71,203,177           (7,691,556)         2,280,149           13,216,025         24,444,956           (33,268,858)         33,812,176           (27,744,389)         60,537,281           (144,321,845)         131,740,458           68,699,233         79,568,992           19,107,966         19,466,846           2,330,103         467,373           2,008,246         1,891,239           4,169,939         4,968,614           7,500,000         7,500,000           572,720         485,000           28,750         28,750           8,293,749         7,937,896           13,246,491         9,367,158           125,957,197         131,681,868           (270,279,042)         58,590           (75,705,236)         22,639,768           420,094,449         179,618,520           (8,295,938)         70,053,457           336,093,275         272,311,745           (606,372,317)         (272,253,155)           8,205,264         3,947,510           (1,394,709)         (4,279,830)  | 425,439,236         649,073,491         220,750,851           (543,016,692)         (577,870,314)         (268,230,443)           (116,577,456)         71,203,177         (47,479,592)           (7,691,556)         2,280,149         1,063,920           13,216,025         24,444,956         4,900,387           (33,268,858)         33,812,176         (35,458,139)           (27,744,389)         60,537,281         (29,493,832)           (144,321,845)         131,740,458         (76,973,424)           68,699,233         79,568,992         40,753,011           19,107,966         19,466,846         10,662,459           2,330,103         467,373         1,932,384           2,008,246         1,891,239         1,178,572           4,169,939         4,968,614         2,379,229           7,500,000         7,500,000         3,750,000           572,720         485,000         444,720           28,750         28,750         14,375           8,293,749         7,937,896         4,252,329           13,246,491         9,367,158         6,635,658           125,957,197         131,681,868         72,002,737           (270,279,042)         58,590         (148,976,161) |

sd/-Company Secretary

sd/-Chief Financial Officer sd/-Managing Director sd/-Director

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sd/-Chairman

### Prime Finance & Investment Limited Consolidated Cash Flow Statement (Un-audited)

for the period ended 30 June 2016

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|  |               | (Figures in Taka               |
|--|---------------|--------------------------------|
| A) OPERATING ACTIVITIES  | 30-June-2016  | 30-June-201                    |
| Interest receipts  |               |                                |
| Interest payments  | 555,988,318   | 805,107,036                    |
| Fees and commission receipts   | (507,686,183) | (557,382,213                   |
| Dividend receipts  | 5,952,333     | 5,371,221                      |
| Capital gain from sale of listed shares                              | 18,762,698    | 20,727,886                     |
| Cash payments to employees   | (28,613,030)  | (19,912,970                    |
| Cash payment to suppliers and management expenses                    | (59,878,398)  | (87,028,992                    |
| Income taxes paid  | (75,151,908)  | (47,017,442                    |
| Receipts from other operating activities                             | (13,669,161)  | (5,792,989                     |
| Payments for other operating activities                              | 38,361,412    | 25,218,834                     |
|  | (248,807)     | (18,142,717                    |
| Cash generated before changes in operating assets and liabilities    | (66,182,726)  | 121,147,654                    |
| Increase/(decrease) in operating assets and liabilities              |               |                                |
| Net loans and advances to customers                                  | (497,173,368) | (28,105,501)                   |
| Net loans and deposits from banks and other depositors               | (201,543,692) | 628,581,830                    |
| Cash generated from operating assets and liabilities                 | (698,717,060) | 600,476,329                    |
| Net cash from operating activities                                   | (764,899,786) | 721,623,983                    |
| B) INVESTING ACTIVITIES  |               |                                |
| Acquisition of property, plant and equipment                         | Encontra a    |                                |
| Advance for purchase of fixed assets                                 | (12,532,239)  | (15,808,534)                   |
| Sale of invested securities  | -             | (30,225,000)                   |
| Investment in securities   | 310,949,225   | 505,736,179                    |
| Net cash from investing activities                                   | (220,511,718) | (187,872,592)                  |
| start roll investing activities                                      | 77,905,268    | 271,830,053                    |
| C) FINANCING ACTIVITIES  |               |                                |
| Cash dividend paid   |               | (241 145 604)                  |
| Net receipt/ (payment) for loan                                      |               | (341,145,604)                  |
| Net cash from financing activities                                   | (43,978,325)  | (73,273,946)                   |
|  | (43,978,325)  | (414,419,550)                  |
| D) Net increase/ (decrease) in cash and cash equivalents (A + B + C) | (720 072 042) |                                |
| E) Effects of exchange rate changes on cash and cash equivalents     | (730,972,843) | 579,034,486                    |
| F) Cash and cash equivalents at beginning of the period              | •             | -                              |
| G) Cash and cash equivalents at end of the period (D+E+F)            | 1,485,662,858 | 699,752,417                    |
|  | 754,690,015   | 1,278,786,903                  |
| Cash and cash equivalents represents                                 |               |                                |
| ash in hand  | 68,480        | 60,000                         |
| alance with Bangladesh Bank and its agent bank                       | 155,970,262   |                                |
| alance with other banks and financial institutions                   | 598,651,273   | 151,904,438                    |
| otal cash and cash equivalents                                       | 754,690,015   | 1,126,822,465<br>1,278,786,903 |
|  |               | 2/2/0//00/903                  |
| let operating cash flow per share (NOCFPS)                           | (2.80)        | 2.64                           |
|  | (2.00)        | 2.04                           |

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Prime Finance & Investment Limited Consolidated Statement of Changes in Equity (Un-audited) for the period ended 30 June 2016 Attributable to equity holders of Prime Finance & Investment Ltd.

| (Figures in Taka)   | Paid up<br>capital | Statutory<br>reserve | Revaluation<br>reserve | Retained<br>earnings      | Non-controlling<br>interest | Total         |
|---|--------------------|----------------------|------------------------|---------------------------|-----------------------------|---------------|
| Balance as at 1 January 2016<br>Changes during the period | 2,729,164,830      | 927,108,510          | 221,943,750            | 221,943,750 (142,161,088) | 805,497,537                 | 4,541,553,539 |
| Net profit for the period (2016)                          | з                  |                      |                        | (600,933,524)             | (12.249.348)                | (613.182.872) |
| Transfer to statutory reserve                             |                    | E.                   |                        |                           |                             |               |
| Issue of bonus share                                      | а <b>т</b>         |                      | ,                      | ,                         |                             |               |
| Payment of cash dividend                                  |                    | T                    | ,                      |                           |                             |               |
| Balance as at 30 June 2016                                | 2,729,164,830      | 927,108,510          | 221,943,750            | 221,943,750 (743,094,612) | 793,248,189 3.928.370.667   | 3.928.370.667 |
|   |                    |                      |                        |                           |                             |               |

| Balance as at 1 January 2015     | 2,729,164,830 | 2,729,164,830 927,108,510 221,943,750 616,137,297 815,839,645 5,310,194,032 | 221,943,750 | 616,137,297   | 815.839.645  | 5.310.194.032              |
|----------------------------------|---------------|---|-------------|---------------|--------------|----------------------------|
| Changes during the period        |               |   | •           |               |              |                            |
| Net profit for the period (2015) |               | ,   | Ľ           | (232,574,019) | (39.346.816) | (39.346.816) (771 920 835) |
| Transfer to statutory reserve    |               | 1   |             | -             |              |                            |
| Issue of bonus share             | 1             |   | ,           |               |              |                            |
| Payment of cash dividend         |               | •   | 1           | (341 145 604) |              | 1341 14E 6041              |
| Balance as at 30 June 2015       | 2,729,164,830 | 2,729,164,830 927,108,510 221,943,750 42,417,674 775 402,829 A 607,127,004  | 221.943.750 | 47.417.674    | 008 007 972  | (100/CLT/TLC)              |
|                                  |               |   | an in alan  |               | CTO/TOTIOTI  | CEC. 171. 160.4            |

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### Prime Finance & Investment Limited Balance Sheet as at 30 June 2016

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#### PROPERTY AND ASSETS

| Cash   |   |  |
|--|---|--|
| In hand (including foreign currencies)   | 60,000  | 60,00  |
| Balance with Bangladesh Bank and its agent bank (including foreign currencies)   | 155,970,262   | 172,482,80   |
| Total cash   | 156,030,262   | 172,542,80   |
| Balance with other banks and financial institutions  |   |  |
| In Bangladesh  |   |  |
| Outside Bangladesh   | 558,136,762   | 1,311,767,78   |
| Total balance with other banks and financial institutions  | ( <b>•</b> )  | -  |
| total balance with other banks and financial institutions  | 558,136,762   | 1,311,767,788  |
| Money at call and on short notice  | -   |  |
| Investments  |   |  |
| Government   |   |  |
| Others   | -   |  |
| Total investments  | 461,628,096<br>461,628,096  | 552,630,829  |
|  | 401,028,098   | 552,630,829  |
| Loans, advances and leases   |   |  |
| Loans, advances and leases etc.  | 12,840,569,740  | 12,343,396,372   |
| Bills purchased and discounted   |   | -  |
| Total loans, advances and leases   | 12,840,569,740  | 12,343,396,372   |
| Fixed assets including premises, furniture and fixtures  |   |  |
| Other assets   | 344,044,710   | 337,620,832  |
| Non banking assets   | 2,762,044,912   | 2,864,459,569  |
|  | -   | -  |
| Total assets   | 17,122,454,482  | 17,582,418,197   |
|  |   |  |
| LIABILITIES AND CAPITAL  |   |  |
|  |   |  |
| Liabilities  |   |  |
| Porrouting from the tax  |   |  |
|  |   |  |
| Borrowings from other banks, financial institutions and agents   | 2,397,204,740   | 2,482,679,149  |
|  | 2,397,204,740   | 2,482,679,149  |
| Deposits and other accounts  | 2,397,204,740   | 2,482,679,149  |
| Deposits and other accounts<br>Current and other accounts  | 2,397,204,740   | 2,482,679,149  |
| Deposits and other accounts<br>Current and other accounts<br>Bills payable   |   | 2,482,679,149<br>-<br>-  |
| Deposits and other accounts<br>Current and other accounts<br>Bills payable<br>Savings account  |   | 2,482,679,149<br>-<br>-<br>-<br>-  |
| Deposits and other accounts<br>Current and other accounts<br>Bills payable<br>Savings account<br>Term deposits   |   | :  |
| Deposits and other accounts<br>Current and other accounts<br>Bills payable<br>Savings account<br>Term deposits<br>Bearer certificates of deposit   | -   | :  |
| Deposits and other accounts<br>Current and other accounts<br>Bills payable<br>Savings account<br>Term deposits<br>Bearer certificates of deposit<br>Other deposits   | -   | :  |
| Deposits and other accounts<br>Current and other accounts<br>Bills payable<br>Savings account<br>Term deposits<br>Bearer certificates of deposit<br>Other deposits   | -   | 9,544,207,157  |
| Borrowings from other banks, financial institutions and agents Deposits and other accounts Current and other accounts Bills payable Savings account Term deposits Bearer certificates of deposit Other deposits Total deposits and other accounts Other liabilities  | 9,327,074,085<br>-<br>9,327,074,085   | -<br>-<br>-<br>9,544,207,157<br>-<br>-<br><b>9,544,207,157</b>   |
| Deposits and other accounts Current and other accounts Bills payable Savings account Term deposits Bearer certificates of deposit Other deposits and other accounts Other liabilities  | -<br>-<br>-<br>9,327,074,085<br>-<br>-  | -<br>-<br>-<br>9,544,207,157<br>-<br>-<br><b>9,544,207,157</b>   |
| Deposits and other accounts Current and other accounts Bills payable Savings account Term deposits Bearer certificates of deposit Other deposits and other accounts Other liabilities  | 9,327,074,085<br>-<br>9,327,074,085   | -<br>-<br>9,544,207,157<br>-<br>9 <b>,544,207,157</b><br>2,067,722,194   |
| Deposits and other accounts Current and other accounts Bills payable Savings account Term deposits Bearer certificates of deposit Dther deposits Fotal deposits and other accounts Other liabilities Fotal liabilities   | -<br>9,327,074,085<br>-<br>9, <b>327,074,085</b><br>2,492,925,466   | -<br>-<br>9,544,207,157<br>-<br>-<br><b>9,544,207,157</b><br><b>2,067,722,19</b> 4   |
| Deposits and other accounts Current and other accounts Bills payable Savings account Term deposits Bearer certificates of deposit Dther deposits Total deposits and other accounts Other liabilities Total liabilities Capital/shareholders' equity  | -<br>9,327,074,085<br>-<br>9,327,074,085<br>2,492,925,466<br>14,217,204,291   | 9,544,207,157<br>9,544,207,157<br>9,544,207,157<br>2,067,722,194<br>14,094,608,500   |
| Deposits and other accounts Current and other accounts Bills payable Savings account Term deposits Bearer certificates of deposit Dther deposits Total deposits and other accounts Other liabilities Copital/shareholders' equity Paid up capital  | -<br>9,327,074,085<br>-<br>9,327,074,085<br>-<br>9,327,074,085<br>2,492,925,466<br>14,217,204,291<br>2,729,164,830  | 9,544,207,157<br>9,544,207,157<br>2,067,722,194<br>14,094,608,500<br>2,729,164,830   |
| Deposits and other accounts Current and other accounts Bills payable Savings account Term deposits Bearer certificates of deposit Dther deposits Total deposits and other accounts Other liabilities Total liabilities Capital/shareholders' equity Vaid up capital Statutory reserve  | -<br>9,327,074,085<br>-<br>9,327,074,085<br>2,492,925,466<br>14,217,204,291   | 9,544,207,157<br>-<br>9,544,207,157<br>2,067,722,194<br>14,094,608,500   |
| Deposits and other accounts Current and other accounts Bills payable Savings account Term deposits Bearer certificates of deposit Dther deposits Fotal deposits and other accounts Other liabilities Ctapital/shareholders' equity Paid up capital Statutory reserve Dther reserve   | 9,327,074,085<br>-<br>-<br>9,327,074,085<br>-<br>-<br>9,327,074,085<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-        | 9,544,207,157<br>9,544,207,157<br>2,067,722,194<br>14,094,608,500<br>2,729,164,830   |
| Deposits and other accounts Current and other accounts Bills payable Savings account Term deposits Bearer certificates of deposit Dther deposits Fotal deposits and other accounts Other liabilities Ctal liabilities Ctal liabilities Ctal liabilities Ctal deposita Statutory reserve Dther reserve Retained earnings  | -<br>9,327,074,085<br>-<br>9,327,074,085<br>-<br>9,327,074,085<br>2,492,925,466<br>14,217,204,291<br>2,729,164,830  | 9,544,207,157<br>9,544,207,157<br>2,067,722,194<br>14,094,608,500<br>2,729,164,830<br>927,108,510  |
| Deposits and other accounts Current and other accounts Bills payable Savings account Term deposits Bearer certificates of deposit Dther deposits Total deposits and other accounts Other liabilities Capital/shareholders' equity Paid up capital Statutory reserve Dther reserve Retained earnings Revaluation reserve  | -<br>9,327,074,085<br>-<br>9,327,074,085<br>2,492,925,466<br>14,217,204,291<br>2,729,164,830<br>927,108,510<br>-<br>(972,966,899)<br>221,943,750                          | 9,544,207,157<br>9,544,207,157<br>2,067,722,194<br>14,094,608,500<br>2,729,164,830<br>927,108,510<br>-<br>(390,407,393)<br>221,943,750                               |
| Deposits and other accounts Current and other accounts Bills payable Savings account Term deposits Bearer certificates of deposit Other deposits Total deposits and other accounts Other liabilities Capital/shareholders' equity Paid up capital Statutory reserve Deter reserve Retained earnings Revaluation reserve Total shareholders' equity   | -<br>9,327,074,085<br>-<br>9,327,074,085<br>-<br>9,327,074,085<br>2,492,925,466<br>14,217,204,291<br>2,729,164,830<br>927,108,510<br>-<br>(972,966,899)                   | 9,544,207,157<br>9,544,207,157<br>2,067,722,194<br>14,094,608,500<br>2,729,164,830<br>927,108,510<br>-<br>(390,407,393)<br>221,943,750                               |
| Deposits and other accounts Current and other accounts Bills payable Savings account Ferm deposits Gearer certificates of deposit Other deposits and other accounts Other liabilities Capital/shareholders' equity Valid up capital Statutory reserve Verserve  | -<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-   | 9,544,207,157<br>9,544,207,157<br>2,067,722,194<br>14,094,608,500<br>2,729,164,830<br>927,108,510<br>(390,407,393)<br>221,943,750<br>3,487,809,697                   |
| Deposits and other accounts Current and other accounts Bills payable Savings account Term deposits Bearer certificates of deposit Dther deposits Total deposits and other accounts Total deposits and other accounts Other liabilities Total liabilities Capital/shareholders' equity Paid up capital Estatutory reserve Dther reserve Retained earnings Revaluation reserve Total shareholders' equity Total shareholders' equity Dtetal liabilities and shareholders' equity | -<br>9,327,074,085<br>-<br>9,327,074,085<br>2,492,925,466<br>14,217,204,291<br>2,729,164,830<br>927,108,510<br>-<br>(972,966,899)<br>221,943,750                          | 9,544,207,157<br>9,544,207,157<br>2,067,722,194<br>14,094,608,500<br>2,729,164,830<br>927,108,510<br>-<br>(390,407,393)<br>221,943,750                               |
| Deposits and other accounts Current and other accounts Bills payable Savings account Term deposits Bearer certificates of deposit Dther deposits Total deposits and other accounts Other liabilities Total liabilities Capital/shareholders' equity Paid up capital Statutory reserve Sterained earnings Revaluation reserve Total shareholders' equity Total liabilities and shareholders' equity DFF-BALANCE SHEET ITEMS Contingent liabilities  | 9,327,074,085<br>-<br>9,327,074,085<br>2,492,925,466<br>14,217,204,291<br>2,729,164,830<br>927,108,510<br>(972,966,899)<br>221,943,750<br>2,905,250,191<br>17,122,454,482 | 9,544,207,157<br>9,544,207,157<br>2,067,722,194<br>14,094,608,500<br>2,729,164,830<br>927,108,510<br>(390,407,393)<br>221,943,750<br>3,487,809,697<br>17,582,418,197 |
| Deposits and other accounts Current and other accounts Bills payable Savings account Ferm deposits Bearer certificates of deposit Dther deposits Fotal deposits and other accounts Other liabilities Capital/shareholders' equity Paid up capital Statutory reserve Sther reserve Sther reserve Stealined earnings Steavaluation reserve Fotal shareholders' equity Fotal liabilities and shareholders' equity Fotal liabilities and shareholders' equity Fotal liabilities and shareholders' equity FF-BALANCE SHEET ITEMS ontingent liabilities  | 9,327,074,085<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-  | 9,544,207,157<br>9,544,207,157<br>2,067,722,194<br>14,094,608,500<br>2,729,164,830<br>927,108,510<br>(390,407,393)<br>221,943,750<br>3,487,809,697<br>17,582,418,197 |
| Deposits and other accounts Current and other accounts Bills payable Savings account Ferm deposits Searer certificates of deposit Other deposits and other accounts Other liabilities Total deposits and other accounts Capital/shareholders' equity relid up capital Statutory reserve Statutory reserve Statutor reserve Total shareholders' equity Total shareholders' equity Total shareholders' equity DFF-BALANCE SHEET ITEMS Sontingent liabilities Cotal off-balance sheet items including contingent liabilities  | 9,327,074,085<br>-<br>9,327,074,085<br>2,492,925,466<br>14,217,204,291<br>2,729,164,830<br>927,108,510<br>(972,966,899)<br>221,943,750<br>2,905,250,191<br>17,122,454,482 | 9,544,207,157<br>9,544,207,157<br>2,067,722,194<br>14,094,608,500<br>2,729,164,830<br>927,108,510<br>(390,407,393)<br>221,943,750<br>3,487,809,697<br>17,582,418,197 |
| Deposits and other accounts Current and other accounts Bills payable Savings account Term deposits Bearer certificates of deposit Other deposits Total deposits and other accounts Other liabilities Total liabilities Capital/shareholders' equity Paid up capital Statutory reserve Statuation reserve Total shareholders' equity Total shareholders' equity Deff-BALANCE SHEET ITEMS Contingent liabilities Cotal off-balance sheet items including contingent liabilities  | 9,327,074,085<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-  | 9,544,207,157<br>9,544,207,157<br>2,067,722,194<br>14,094,608,500<br>2,729,164,830<br>927,108,510<br>(390,407,393)<br>221,943,750<br>3,487,809,697<br>17,582,418,197 |
| Deposits and other accounts Current and other accounts Bills payable Savings account Term deposits Bearer certificates of deposit Other deposits Total deposits and other accounts Other liabilities Total liabilities Capital/shareholders' equity Paid up capital Statutory reserve Statutory reserve Statutor reserve Total shareholders' equity Total shareholders' equity Total liabilities and shareholders' equity DFF-BALANCE SHEET ITEMS Sontingent liabilities Cotal off-balance sheet items including contingent liabilities  | 9,327,074,085<br>9,327,074,085<br>2,492,925,466<br>14,217,204,291<br>2,729,164,830<br>927,108,510<br>(972,966,899)<br>221,943,750<br>2,905,250,191<br>17,122,454,482      | 9,544,207,157<br>9,544,207,157<br>2,067,722,194<br>14,094,608,500<br>2,729,164,830<br>927,108,510<br>(390,407,393)<br>221,943,750<br>3,487,809,697<br>17,582,418,197 |
| Deposits and other accounts Current and other accounts Bills payable Savings account Term deposits Bearer certificates of deposit Dther deposits Cotal deposits and other accounts Dther liabilities Capital/shareholders' equity Paid up capital Statutory reserve Statained earnings Revaluation reserve Total shareholders' equity Total liabilities and shareholders' equity DtF-BALANCE SHEET ITEMS Contingent liabilities Capital off-balance sheet items including contingent liabilities Deta asset value per share (NAV)  | 9,327,074,085<br>9,327,074,085<br>2,492,925,466<br>14,217,204,291<br>2,729,164,830<br>927,108,510<br>(972,966,899)<br>221,943,750<br>2,905,250,191<br>17,122,454,482      | 9,544,207,157<br>9,544,207,157<br>2,067,722,194<br>14,094,608,500<br>2,729,164,830<br>927,108,510<br>(390,407,393)<br>221,943,750<br>3,487,809,697<br>17,582,418,197 |
| Deposits and other accounts<br>Current and other accounts<br>Bills payable<br>Savings account<br>Term deposits<br>Bearer certificates of deposit<br>Other deposits<br>Total deposits and other accounts  | 9,327,074,085<br>9,327,074,085<br>2,492,925,466<br>14,217,204,291<br>2,729,164,830<br>927,108,510<br>(972,966,899)<br>221,943,750<br>2,905,250,191<br>17,122,454,482      | 14,094,608,500<br>2,729,164,830<br>927,108,510<br>(390,407,393)<br>221,943,750<br>3,487,809,697<br>17,582,418,197<br>  |

## Prime Finance & Investment Limited Profit and Loss Account (Un-audited)

| for the half  | year ended  | for the 2nd qu   | uarter ended   |
|---|---|--|--|
| 30-June-2016  | 30-June-2015  | 30-June-2016   | 30-June-2015   |
| 415,773,149   | 739 167 457   | 215 647 502  |  |
|   |   |  | 372,202,725  |
| (107,731,153)   | 167,420,727   | (41,912,940)   | (274,378,285<br>97,824,440   |
|   |   |  | ,,   |
| the contraction of the second s | (2,630,985)   | (1,363,926)  | (1,439,363   |
|   | 3,317,030   |  | 1,720,192  |
| (37,559,435)  | 30,048,247  |  | 18,124,240   |
| (48,361,806)  | 30,734,292  | (38,601,001)   | 18,405,069   |
| (156,092,959)   | 198,155,019   | (80,513,941)   | 116,229,509  |
| 53 436 208  | 60 224 660  |  |  |
|   |   |  | 25,190,301   |
|   |   |  | 7,626,351  |
|   |   |  | 115,748  |
|   |   |  | 1,038,597  |
|   |   |  | 3,728,574  |
|   |   |  | 2,100,000  |
| -   | 500,000   | 333,600  | 205,000  |
| 5,450,547   | 4 515 265   | -  | -  |
|   |   |  | 2,421,619  |
| 95,104,855  | 106,875,486   | 54,724,745   | 3,154,677<br>45,580,867  |
|   |   |  |  |
| (251,197,814)   | 91,279,533  | (135,238,686)  | 70,648,642   |
|   |   |  |  |
| (75 705 236)  | 22 620 700  | (10 077 000)   |  |
|   |   |  | 32,156,229   |
|   |   |  | 136,153,248  |
| (10,500,044)  | 03,390,473  | (11,998,715)   | 328,649  |
| 326,021,169   | 265,656,761   | 254,930,878  | 168,638,126  |
| (577,218,983)   | (174,377,228)   | 57 - 45  |  |
|   | (   | (390,109,304)  | (97,989,484)   |
|   |   |  |  |
|   |   | 5,949,838  | 2,508,534  |
|   |   | (1,028,707)  | (3,308,464)  |
| 5,340,523   | (823,433)   | 4,921,131  | (799,930)  |
| (582,559,506)   | (173.553.795)   | (395 090 695)  | (07 100 554)   |
|   |   | (000,000,000)  | (97,189,554)   |
|   |   |  |  |
| (2.13)  | (0.64)  | (1.45)   | (0.36)   |
| · · · ·   | 30-June-2016<br>415,773,149<br>(523,504,302)<br>(107,731,153)<br>(14,012,487)<br>3,210,116<br>(37,559,435)<br>(48,361,806)<br>(156,092,959)<br>53,436,398<br>15,088,814<br>2,280,819<br>1,879,210<br>3,977,953<br>4,200,000<br>461,600<br>-<br>5,450,547<br>8,329,514<br>95,104,855<br>(251,197,814)<br>(75,705,236)<br>420,094,449<br>(18,368,044) | 415,773,149         739,167,457           (523,504,302)         (571,746,730)           (107,731,153)         167,420,727           (14,012,487)         (2,630,985)           3,210,116         3,317,030           (37,559,435)         30,048,247           (48,361,806)         30,734,292           (156,092,959)         198,155,019           53,436,398         69,234,669           15,088,814         15,174,198           2,280,819         432,373           1,879,210         1,763,778           3,977,953         4,702,858           4,200,000         4,200,000           461,600         300,000           5,450,547         4,515,265           8,329,514         6,552,345           95,104,855         106,875,486           (251,197,814)         91,279,533           (75,705,236)         22,639,768           420,094,449         179,618,520           (18,368,044)         63,398,473           326,021,169         265,656,761           (577,218,983)         (174,377,228)           6,735,232         3,456,397           (1,394,709)         (4,279,830)           5,340,523         (823,433) </td <td>30-June-2016         30-June-2015         30-June-2016           415,773,149         739,167,457         215,647,502           (523,504,302)         (571,746,730)         (257,560,442)           (107,731,153)         167,420,727         (41,912,940)           (14,012,487)         (2,630,985)         (1,363,926)           3,210,116         3,317,030         1,540,871           (37,559,435)         30,048,247         (38,601,001)           (156,092,959)         198,155,019         (80,513,941)           53,436,398         69,234,669         32,777,479           15,088,814         15,174,198         8,850,434           2,280,819         432,373         1,911,300           1,879,210         1,763,778         1,110,331           3,977,953         4,702,858         2,268,620           4,200,000         4,200,000         2,100,000           4,200,000         4,515,265         2,819,109           8,329,514         6,552,345         2,553,872           95,104,855         106,875,486         54,724,745           (251,197,814)         91,279,533         (135,238,686)           (75,705,236)         22,639,768         (10,975,330)           (18,368,044)         63,398,473&lt;</td> | 30-June-2016         30-June-2015         30-June-2016           415,773,149         739,167,457         215,647,502           (523,504,302)         (571,746,730)         (257,560,442)           (107,731,153)         167,420,727         (41,912,940)           (14,012,487)         (2,630,985)         (1,363,926)           3,210,116         3,317,030         1,540,871           (37,559,435)         30,048,247         (38,601,001)           (156,092,959)         198,155,019         (80,513,941)           53,436,398         69,234,669         32,777,479           15,088,814         15,174,198         8,850,434           2,280,819         432,373         1,911,300           1,879,210         1,763,778         1,110,331           3,977,953         4,702,858         2,268,620           4,200,000         4,200,000         2,100,000           4,200,000         4,515,265         2,819,109           8,329,514         6,552,345         2,553,872           95,104,855         106,875,486         54,724,745           (251,197,814)         91,279,533         (135,238,686)           (75,705,236)         22,639,768         (10,975,330)           (18,368,044)         63,398,473< |

| sd/-              | sd/-                    | sd/-              |          | 10 mages #4 |
|-------------------|-------------------------|-------------------|----------|-------------|
| Company Secretary |                         | 12.0126           | sd/-     | sd/-        |
|                   | Chief Financial Officer | Managing Director | Director | Chairman    |

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## Prime Finance & Investment Limited

# Cash Flow Statement (Un-audited)

for the period ended 30 June 2016

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|   |   | (Figures in Taka                 |
|---|---|----------------------------------|
| A) OPERATING ACTIVITIES   | 30-June-2016                                | 30-June-201                      |
| Interest receipts   | 427 654 000                                 |                                  |
| Interest payments   | 437,654,998                                 | 687,975,979                      |
| Fees and commission receipts  | (507,686,183)                               | (524,124,704                     |
| Dividend receipts   | 3,210,116                                   | 3,317,030                        |
| Capital gain from sale of listed shares                                       | 14,600,543                                  | 17,281,984                       |
| Cash payments to employees  | (28,613,030)                                | (19,912,970                      |
| Cash payment to suppliers and management expenses                             | (59,878,398)                                | (73,434,669                      |
| Income taxes paid   | (37,063,988)                                | (28,925,551                      |
| Receipts from other operating activities                                      | (10,900,287)                                | (5,792,989                       |
| Payments for other operating activities                                       | 38,361,412                                  | 25,175,936                       |
| Cash generated before changes in operating assets and liabilities             | (240,000)<br>(150,554,817)                  | (15,958,800<br><b>65,601,246</b> |
| Increase/(decrease) in operating assets and liabilities                       |   |                                  |
| Net loans and advances to customers   | (497,173,368)                               | (22.067.020                      |
| Net loans and deposits from banks and other depositors                        |   | (23,067,828)                     |
| Cash generated from operating assets and liabilities                          | (201,543,692)                               | 628,581,830                      |
| Net cash from operating activities  | (698,717,060)                               | 605,514,002                      |
| the cash from operating activities  | (849,271,877)                               | 671,115,248                      |
| B) INVESTING ACTIVITIES   |   |                                  |
| Acquisition of property, plant and equipment                                  | (11,874,426)                                | (15,133,320)                     |
| Advance for purchase of fixed assets  | (==,0,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, | (225,000)                        |
| Sale of invested securities   | 310,949,225                                 | 474,642,050                      |
| Investment in securities  | (219,946,493)                               | (187,872,592)                    |
| Net cash from investing activities  | 79,128,306                                  | 271,411,138                      |
| C) FINANCING ACTIVITIES   |   |                                  |
| Cash dividend paid  |   |                                  |
| Issuance of shares  |   | (341,145,604)                    |
| Net cash from financing activities  | -   | (341,145,604)                    |
| D) Net increase/ (decrease) in cash and cash equivalents (A + B + C)          |   |                                  |
| E) Effects of exchange rate changes on cash and cash equivalents              | (770,143,571)                               | 601,380,782                      |
| <ul> <li>Cash and cash equivalents at beginning of the period</li> </ul>      | -   | -                                |
| 6) Cash and cash equivalents at end of the period (D+E+F)                     | 1,484,310,595<br>714,167,024                | 676,177,885                      |
|   | 111/201/024                                 | 1,277,336,667                    |
| Cash and cash equivalents at the end of the period represents                 |   |                                  |
| Cash in hand (including foreign currencies)                                   | 60,000                                      | 50,000                           |
| alance with Bangladesh Bank and its agent bank (including foreign currencies) | 155,970,262                                 | 151,904,438                      |
| alance with other banks and financial institutions                            | 558,136,762                                 | 1,125,604,229                    |
| otal cash and cash equivalents  | 714,167,024                                 | 1,277,558,667                    |
| lat anomalian and a   |   |                                  |
| let operating cash flow per share (NOCFPS)                                    | (3.11)                                      | 2.46                             |
|   |   | 2000 17 T                        |

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Prime Finance & Investment Limited Statement of Changes in Equity (Un-audited) for the period ended 30 June 2016

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| (Figures in Taka)                | Paid up<br>capital | Statutory Reserve | Revaluation | Retained      | Total         |
|----------------------------------|--------------------|-------------------|-------------|---------------|---------------|
| Balance as at 1 January 2016     |                    |                   | Ieserve     | Earnings      |               |
| Changes during the period        | 2,729,164,830      | 927,108,510       | 221,943,750 | (390,407,393) | 3,487,809,697 |
| Net profit for the period (2016) |                    |                   |             |               |               |
| Transfer to statutory reserve    |                    |                   |             | (582,559,506) | (582,559,506) |
| Issue of bonus share             | •. 7               | i i               | •           |               | •             |
| Payment of cash dividend         | 10) - 1            |                   | 1           | ,             | r             |
| Balance as at 30 June 2016       |                    |                   |             |               |               |
|                                  | 2,729,164,830      | 927,108,510       | 221,943,750 | (972,966,899) | 2,905,250,191 |
|                                  |                    |                   |             | •             |               |
| Balance as at 1 January 2015     |                    |                   |             |               |               |
| Changes during the period        | Z,/ Z9,104,830     | 927,108,510       | 221,943,750 | 352,377,830   | 4,230,594,920 |
| Net profit for the period (2015) |                    |                   |             |               |               |

| Balance as at 1 January 2015<br>Channes during the norical | 2,729,164,830 | 927,108,510 | 221,943,750 | 352,377,830   | 4,230,594,920 |
|--|---------------|-------------|-------------|---------------|---------------|
| Net most for the second fracts                             |               |             |             | - 2           |               |
| Transfer to statitudiy reserve                             | •             | ı           |             | (173,553,795) | (173,553,795) |
| Issue of homis chare                                       | 1             | L           | ÷           | 1             | • •           |
| Payment of cash dividend                                   | ,             | ı           | r           | ,             |               |
| Belance on 4 20 Turn Act                                   |               |             |             |               |               |
| palalice as at 20 June 2015                                | 2,729,164,830 | 927,108,510 | 221,943,750 | 178,824,035   | 4.057.041 175 |
|  |               |             |             |               |               |

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### Prime Finance & Investment Limited

Selected Explanatory Notes

as at and for the period ended 30 June 2016

#### Legal Framework

Prime Finance & Investment Limited is one of the leading Non Banking Financial Institutions, known for its diversified financial services. The company was incorporated in the year 1996 as a Public Limited Company under the Companies Act, 1994 and licensed by Bangladesh Bank under the Financial Institutions Act, 1993.

#### **Basis of Preparation**

These half yearly financial statements are being prepared in condensed form in accordance with the requirements of Bangladesh Accounting Standard (BAS-34) 'Interim Financial Reporting', Securities and Exchange Rules 1987, Regulations issued by Bangladesh Bank and other applicable laws and regulations.

#### **Accounting Policies**

The Accounting policies and method of computation adopted for the preparation of these interim financial statements are the same as those applied in preparation of annual financial statements for the year ended 31 December 2015.

#### Approval of half-yearly report

These half-yearly financial statements for the period ended 30 June 2016 were approved by the Board of Directors on 28 July 2016.

#### General

The half-yearly financial statements for the period ended 30 June 2016 are un-audited. The comparative figures have been restated and rearranged whenever considered necessary to ensure comparability with the current financial statements. Figures are rounded-off to the nearest integer.