Rupali Life Insurance First Mutual Fund

Statement of Financial Position (Balance Sheet) as at 31 March 2026

	Notes	Un-audited 31 March 2026 Taka	Audited 30 June 2025 Taka
ASSETS			
Investment in securities at market price	4	147,382,766	144,492,039
Advance, deposits and prepayments	5	400,000	400,000
Accrued interest	6	37,057	-
Other assets	7	255,325	210,242
Cash dividend receivables	8	1,696,907	1,021,343
Cash and cash equivalents	9	11,850,947	17,935,071
Total assets		**161,623,002**	**164,058,695**
LIABILITIES			
Accounts payable	10	103,578	591,084
Other liabilities	11	37,117	453,499
Total liabilities		140,695	1,044,583
Net assets		**161,482,307**	**163,014,112**
EQUITY			
Capital fund	12	250,412,170	250,412,170
Unit premium reserve		3,175,117	3,175,117
Retained earnings	13	(92,104,980)	(90,573,175)
Total equity		**161,482,307**	**163,014,112**
Net Asset Value (NAV) per unit:	14		
at cost		**11.47**	**11.58**
at market price		**6.45**	**6.51**

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 April 2026

Rupali Life Insurance First Mutual Fund

Statement of Profit or Loss and Other Comprehensive Income
for the period ended 31 March 2026

	Notes	1 July to 31 March 2026 Taka	1 July to 31 March 2025 Taka
INCOME			
Capital gain on sale of shares **(Annexure - 3)**		(5,240,508)	1,684,698
Dividend income **(Annexure - 4)**		4,860,971	5,380,193
Interest on debenture / bond		527,250	273,000
Interest income	15	82,520	75,806
Total income		**230,233**	7,413,697
EXPENSES			
Management fees	16	2,612,451	2,830,401
Advertisement expenses		87,400	176,880
Custodian fees	17	63,416	65,830
Trustee fees	18	119,282	129,858
CDBL charges		29,160	34,134
IPO and other charge		600	1,800
Bank charges		7,415	19,785
Total expenses		**2,919,724**	3,258,688
Profit before provision		**(2,689,491)**	4,155,009
(Provision)/Write back of provision for unrealized loss on investment	4.3	1,157,686	(17,727,859)
Net profit/(loss) for the period		**(1,531,805)**	**(13,572,850)**
Other Comprehensive income		-	-
Comprehensive income/(loss) for the period		**(1,531,805)**	**(13,572,850)**
Earning per Unit		**(0.06)**	**(0.54)**

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.

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

Dhaka, 29 April 2026

Rupali Life Insurance First Mutual Fund

Statement of Changes in Equity
for the period ended 31 March 2026

	Capital Fund Taka	Unit Premium Reserve Taka	Retained earnings Taka	Total Taka
31 March 2026				
Balance as at 1 July 2025	**250,412,170**	**3,175,117**	**(90,573,175)**	**163,014,112**
Net profit/(loss) for the period	-	-	(1,531,805)	(1,531,805)
Balance as at 31 March 2026	**250,412,170**	**3,175,117**	**(92,104,980)**	**161,482,307**
30 June 2025				
Balance as at 1 July 2024	**250,428,360**	**3,168,965**	**(70,793,846)**	**182,803,479**
Unit surrender	(16,190)	-	-	(16,190)
Addition during the year	-	6,152	-	6,152
Net profit/(loss) for the period	-	-	(19,779,329)	(19,779,329)
Balance as at 30 June 2025	**250,412,170**	**3,175,117**	**(90,573,175)**	**163,014,112**

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

Md. Hasan Imam
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Management Company Ltd.

Mohi Al Kashem
Managing Director & CEO
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Management Company Ltd

Dhaka, 29 April 2026

Rupali Life Insurance First Mutual Fund

Cash Flow Statement
for the period ended 31 March 2026

	Un-audited 31 March 2026 Taka	Audited 30 June 2025 Taka
A. Cash flows from operating activities:		
Capital gain	(5,240,508)	426,482
Interest received	572,714	887,561
Dividend received	4,185,406	6,543,676
Cash paid for operating expenses	(3,861,280)	(5,582,194)
Bank charges	(7,415)	(19,900)
Net cash flows from operating activities	**(4,351,083)**	**2,255,625**
B. Cash flows from investing activities		
Cash received from/ (paid for) investment in capital market	(1,733,041)	(1,488,729)
Net cash used for investing activities	**(1,733,041)**	**(1,488,729)**
C. Cash flows from financing activities:		
Capital fund - Sale/(Repurchase)	-	(16,190)
Cash received/(paid) on account of transaction of unit	-	6,152
Net cash used in financing activities	-	**(10,038)**
D. Net increase in cash and cash equivalents (A+B+C)	**(6,084,124)**	**756,858**
E. Opening cash and cash equivalents	**17,935,071**	**17,178,213**
F. Closing cash and cash equivalents (D+E):	**11,850,947**	**17,935,071**
Net operating cash flow per unit	**(0.17)**	**0.09**

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
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Management Company Ltd

Dhaka, 29 April 2026

Rupali Life Insurance First Mutual Fund

Notes to the Financial Statements
as at and for the period ended 31 March 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 2025 to 31 March 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

	31 March 2026 Taka	30 June 2025 Taka
A. Investment in Securities at cost price (Annexure - 1)	243,255,307	241,876,338
Less: Unrealised loss on investment investment in Securities (Note 4.1)	(104,747,676)	(105,751,970)
	138,507,631	136,124,368
B. Investment in Mutual Fund (Annexure - 2)	29,820,110	29,466,039
Less: Unrealised loss on investment in Mutual Fund (Note 4.2)	(20,944,976)	(21,098,368)
	8,875,135	8,367,671
Closing balance (A+B)	**147,382,766**	**144,492,039**

4.1 Unrealised loss on investment investment in Securities

Opening balance	(105,751,970)	(83,272,382)
Add:(Addition)/Write back during the period	1,004,294	(22,479,588)
Closing balance	**(104,747,676)**	**(105,751,970)**

4.2 Unrealised loss on investment in Mutual Fund

UFS-Popular Life Unit Fund	19,992,000	19,992,000
GRAMEENS2	952,976	973,465
VAMLBDMF1	-	132,903
	20,944,976	**21,098,368**

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

Opening balance	(21,098,368)	(20,832,285)
Add:(Addition)/Write back during the period	153,393	(266,083)
Closing balance	**(20,944,976)**	**(21,098,368)**

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	1,004,294	(22,479,588)
Unrealised loss on investment in Mutual Fund	153,393	(266,083)
(Provision)/Write back of provision for unrealized loss on investment	**1,157,686**	**(22,745,671)**

5. Advance, deposits and prepayments

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

7. Other assets

	31 March 2026 Taka	30 June 2025 Taka
Prepaid Trustee Expense	7,429	-
Prepaid custodian fees	247,896	210,242
	255,325	**210,242**

8. Cash dividend receivables

Dividend receivable from:		
ACI	264,440	267,486
ACTIVEFINE	8,816	8,816
BATASHOE	-	31,490
Heidelberg Cement	-	42,400
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
LRGLOBMF1	90,000	90,000
RENATA	228,822	228,822
AAMRATECH	8,627	8,627
	1,696,907	**1,021,343**

9. Cash and cash equivalents

	31 March 2026 Taka	30 June 2025 Taka
Cash at Bank:		
Cash at bank (BRAC Bank Ltd., A/C No. 1505201944151002)	111,957	112,417
Cash at bank (BRAC Bank Ltd., A/C No. 1505201944151001)	10,871,213	7,989,694
Cash at bank (BRAC Bank Ltd., A/C No. 1505101944151001)	560,655	3,451,828
Cash at bank (BRAC Bank Ltd., A/C No. 1505201944151003)	149,279	149,739
Cash at BO Account	157,843	6,231,393
	11,850,947	**17,935,071**

10. Accounts payable

	31 March 2026 Taka	30 June 2025 Taka
Management fees payable	103,578	401,126
Payable trustee fees	-	109,958
Audit fees payable	-	80,000
	103,578	**591,084**

11. Other liabilities

Tax deducted at source	31,467	416,994
Dividend payable	250	250
VAT deducted at source	5,400	36,255
	37,117	**453,499**

12. Capital fund

	No. of Unit	Face value Per Unit Taka	31 March 2026 Taka	30 June 2025 Taka
Subscribed by Resident Bangladeshis	5,041,217	10	50,412,170	50,412,170
Subscribed by Sponsor	20,000,000	10	200,000,000	200,000,000
	25,041,217		**250,412,170**	**250,412,170**

13. Retained earnings

Opening balance	(90,573,175)	(70,793,846)
Net profit/(loss) for the period	(1,531,805)	(19,779,329)
Closing balance	**(92,104,980)**	**(90,573,175)**

14. Net Asset Value (NAV):

	31 March 2026 Taka	30 June 2025 Taka
at cost		
Value of net asset at cost	287,174,959	289,864,450
Number of units	25,041,217	25,041,217
Net Asset Value per unit	**11.47**	**11.58**
at market value		
Value of net asset at market price	161,482,307	163,014,112
Number of units	25,041,217	25,041,217
Net Asset Value per unit	**6.45**	**6.51**

15. Interest income

	31 March 2026 Taka	31 March 2025 Taka
Interest income on STD Account	82,520	75,806
	82,520	**75,806**

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	3,203,783.78	13.50	1,164,645.00	(2,039,139)	1.12
2	GENEXIL	IT	40,292	40,292	68.86	2,774,481.31	25.90	1,043,562.80	(1,730,919)	0.97
	Sub-total					**5,978,265**		**2,208,208**	**(3,770,057)**	**2.08**
3	RECKITTBEN	Pharma	2,000	2,000	3,429.29	6,858,571.00	3,474.20	6,948,400.00	89,829	2.39
4	ACMELAB	Pharmaceuticals and Chemicals	81,769	81,769	79.42	6,493,787.04	75.50	6,173,559.50	(320,228)	2.26
5	ACTIVEFINE	Pharmaceuticals and Chemicals	352,630	352,630	31.43	11,083,250.49	7.20	2,538,936.00	(8,544,314)	3.86
6	IBNSINA	Pharmaceuticals and Chemicals	5,000	5,000	365.73	1,828,650.00	315.80	1,579,000.00	(249,650)	0.64
7	RENATA	Pharmaceuticals and Chemicals	24,872	24,872	781.65	19,441,213.14	423.20	10,525,830.40	(8,915,383)	6.77
	Sub-total					**45,705,472**		**27,765,726**	**(17,939,746)**	**15.92**
8	BARKAPOWER	Fuel and Power	262,218	262,218	28.98	7,598,905.42	7.90	2,071,522.20	(5,527,383)	2.65
9	DESCO	Fuel and Power	118,880	118,880	43.35	5,153,181.49	22.60	2,686,688.00	(2,466,493)	1.79
10	JAMUNAOIL	Fuel and Power	54,129	54,129	196.09	10,614,289.90	171.10	9,261,471.90	(1,352,818)	3.70
11	KPCL	Fuel and Power	100,000	100,000	32.11	3,211,430.00	10.70	1,070,000.00	(2,141,430)	1.12
12	LINDEBD	Fuel and Power	4,120	4,120	1,008.82	4,156,330.15	750.60	3,092,472.00	(1,063,858)	1.45
13	PADMAOIL	Fuel and Power	19,791	19,791	253.09	5,008,833.95	176.00	3,483,216.00	(1,525,618)	1.74
14	POWERGRID	Fuel and Power	100,000	100,000	61.50	6,150,276.00	30.00	3,000,000.00	(3,150,276)	2.14
15	SUMITPOWER	Fuel and Power	74,822	74,822	41.09	3,074,358.18	13.80	1,032,543.60	(2,041,815)	1.07
16	TITASGAS	Fuel and Power	145,000	145,000	40.12	5,817,124.89	16.70	2,421,500.00	(3,395,625)	2.03
17	UPGDCL	Fuel and Power	49,086	49,086	262.20	12,870,161.04	116.60	5,723,427.60	(7,146,733)	4.48
18	SAIFPOWER	Fuel and Power	80,000	80,000	35.98	2,878,245.00	7.20	576,000.00	(2,302,245)	1.00
19	MJLBD	Fuel and Power	88,731	88,731	106.38	9,439,027.65	89.00	7,897,059.00	(1,541,969)	3.29
	Sub-total					**75,972,164**		**42,315,900**	**(33,656,263)**	**26.46**

20	BBSCABLES	ENG	125,919	125,919	63.05	7,938,833.83	19.30	2,430,236.70	(5,508,597)	2.76
21	BSRMLTD	ENG	51,548	51,548	96.09	4,952,990.94	83.10	4,283,638.80	(669,352)	1.72
22	GPHISPAT	ENG	128,000	128,000	20.61	2,637,854.68	16.30	2,086,400.00	(551,455)	0.92
23	IFADAUTOS	ENG	101,435	101,435	58.69	5,952,823.47	21.30	2,160,565.50	(3,792,258)	2.07
24	NIALCO	ENG	23,934	23,934	45.91	1,098,888.38	24.90	595,956.60	(502,932)	0.38
25	OLYMPIC	ENG	70,000	70,000	223.19	15,623,114.15	147.10	10,297,000.00	(5,326,114)	5.44
26	RUNNERAUTO	ENG	87,327	87,327	61.78	5,395,154.78	39.60	3,458,149.20	(1,937,006)	1.88
27	SINGERBD	ENG	29,731	29,731	176.39	5,244,113.27	86.00	2,556,866.00	(2,687,247)	1.83
28	SSSTEEL	ENG	97,200	97,200	20.10	1,953,899.15	5.20	505,440.00	(1,448,459)	0.68
29	WALTONHIL	ENG	2,200	2,200	1,257.68	2,766,891.75	377.10	829,620.00	(1,937,272)	0.96
	Sub-total					**53,564,564**		**29,203,873**	**(24,360,692)**	**18.65**
30	BPML	Paper and printing	50,000	50,000	74.77	3,738,662.40	28.30	1,415,000.00	(2,323,662)	1.30
	Sub-total					**3,738,662**		**1,415,000**	**(2,323,662)**	**1.30**
31	CONFIDCEM	Cement	67,200	67,200	117.13	7,870,878.55	60.30	4,052,160.00	(3,818,719)	2.74
32	PREMIERCEM	Cem	8,101	8,101	52.10	422,056.38	39.00	315,939.00	(106,117)	0.15
33	HEIDELBCEM	Cement	16,960	16,960	539.95	9,157,563.85	235.40	3,992,384.00	(5,165,180)	3.19
	Sub-total					**17,450,499**		**8,360,483**	**(9,090,016)**	**6.08**
34	ESQUIRENIT	Textile	33,500	33,500	35.25	1,180,857.00	20.10	673,350.00	(507,507)	0.41
	Sub-total					**1,180,857**		**673,350**	**(507,507)**	**0.41**
35	BATASHOE	Tannery	2,999	2,999	1,013.03	3,038,081.94	832.50	2,496,667.50	(541,414)	1.06
	Sub-total					**3,038,082**		**2,496,668**	**(541,414)**	**1.06**

36	GHAIL	Food and Allied	335,616	335,616	14.44	4,845,616.89	11.80	3,960,268.80	(885,348)	1.69
37	BATBC	Food and Allied	14,000	14,000	411.75	5,764,539.75	221.30	3,098,200.00	(2,666,340)	2.01
	Sub-total					**10,610,157**		**7,058,469**	**(3,551,688)**	**3.69**
38	GP	Telecommunications	35,000	35,000	343.59	12,025,767.73	244.00	8,540,000.00	(3,485,768)	4.19
	Sub-total					**12,025,768**		**8,540,000**	**(3,485,768)**	**4.19**
39	IBBLPBOND	Bond	3,500	3,500	869.82	3,044,363.06	669.50	2,343,250.00	(701,113)	1.06
40	BEXGSUKUK	Bond	60,000	60,000	92.94	5,576,130.00	62.00	3,720,000.00	(1,856,130)	1.94
	Sub-total					**8,620,493**		**6,063,250**	**(2,557,243)**	**3.00**
41	LANKABAFIN	Financial Institutions	29,857	29,857	40.10	1,197,127.94	14.60	435,912.20	(761,216)	0.42
42	PLFSL	Financial Institutions	31,906	31,906	53.57	1,709,278.94	3.00	95,718.00	(1,613,561)	0.60
	Sub-total					**2,906,407**		**531,630**	**(2,374,777)**	**1.01**
43	BEXIMCO	Miscellaneous	15,750	15,750	117.00	1,842,678.00	110.10	1,734,075.00	(108,603)	0.64
44	SKTRIMS	Miscellaneous	15,000	15,000	41.42	621,240.00	9.40	141,000.00	(480,240)	0.22
	Sub-total					**2,463,918**		**1,875,075**	**(588,843)**	**0.86**
						243,255,307		**138,507,631**	**(104,747,676)**	**84.71**
	Investment in Mutual Fund **(Annexure 2)**					29,820,110		27,510,535	**(2,309,576)**	10.38
						273,075,418		**166,018,166**	**(107,057,252)**	**95.09**

Annexure - 2

Details of investment in Mutual Funds
As at 31 March 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)	6.96
Sub-total (A)				**19,992,000**				**18,635,400**	**18,635,400**	**(1,356,600)**	**6.96**

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	15.82	13.45	4,051,729	4,051,729	(952,976)	1.74
2	LRGLOBMF1	300,000	7.01	2,104,200	3.30	8.83	7.51	2,251,650	2,104,200	-	0.73
3	VAMLBDMF1	353,953	7.68	2,719,206	7.10	9.55	8.12	2,873,213	2,719,206	-	0.95
Sub-total (B)				**9,828,110**				**9,176,592**	**8,875,135**	**(952,976)**	**3.42**
Total (A+B)				**29,820,110**				**27,811,992**	**27,510,535**	**(2,309,576)**	**10.38**

Annexure 3

Rupali Life Insurance First Mutual Fund
Statement of Capital Gain/(loss)
For the period ended 31 March 2026

SL No.	Script Name	Sector	Amount Taka
1	ACI	Pharmaceuticals & Chemicals	90.77
2	DOMINAGE	Engineering	(815,709.66)
3	EPGL	Fuel & Power	(966,025.06)
4	FAMILYTEX	Textile	(1,314,537.96)
5	GPHISPAT	Engineering	21,812.73
6	IBNSINA	Pharmaceuticals & Chemicals	494,138.20
7	LINDEBD	Fuel & Power	(43,627.70)
8	PENINSULA	Travels & Tours	30,176.25
9	SUMMITPOWER	Fuel & Power	(2,646,826.06)
			(5,240,508.49)

Annexure 4

Rupali Life Insurance First Mutual Fund
Statement of Dividend Income
For the year ended 31 March 2026

SL No.	Script Name	Sector	Amount Taka
1	ACMELAB	Pharmaceuticals & Chemicals	216,192
2	BATASHOE	Tannery	42,886
3	BSRMLTD	Engineering	257,740
4	CONFIDCEM	Cement	67,200
5	ESQUIRENIT	Textile	33,500
6	GENEXIL	IT	16,117
7	GHAIL	Food & Allied	33,562
8	GP	Telecommunication	385,000
9	GP	Telecommunication	752,500
10	GPHISPAT	Engineering	64,000
11	GRAMEENS2	Mutual Funds	225,983
12	IBNSINA	Pharmaceuticals & Chemicals	16,602
13	IFADAUTOS	Engineering	20,287
14	JAMUNAOIL	Fuel & Power	974,322
15	KPCL	Fuel & Power	50,000
16	MJLBD	Fuel & Power	461,401
17	NIALCO	Engineering	23,934
18	OLYMPIC	Food & Allied	210,000
19	PADMAOIL	Fuel & Power	316,656
20	PENINSULA	Travels & Tours	2,289
21	PREMIERCEM	Cement	8,101
22	RENETA	Pharmaceuticals & Chemicals	136,796
23	RUNNERAUTO	Engineering	87,327
24	SUMMITPOWER	Fuel & Power	78,563
25	TITASGAS	Fuel & Power	29,000
26	UPGDCL	Fuel & Power	319,059
27	WALTONHIL	Engineering	35,000
			4,864,016
	Less : TDS on dividend		(3,046)
	Total		**4,860,971**