

Financial Statements

for the year ended 31 December 2022



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48 Disclosure on Audit Committee of the Bank a) Particulars of Audit Committee

Audit Committee of the Board was formed and its roles and responsibilities were defined in line with Corporate Governance Code Issued by Bangladesh Securities and Exchange Commission (BSEC) vide BSEC notification BSEC/CMRRCD/2006-158/Admin/80 dated 03 June 2018 and BRPD Circular no. 11 dated 27 October 2013 issued

Name	Status with bank	Status with committee	Educational Qualification
Mr. Anwaruddin Chowdhury, FCA	Independent Director	Chairman	Bachelor of Commerce (University of Dhaka), Chartered Accountant
Mr. Md. Nader Khan	Director	Member	Bachelor of Science
Mrs. Salma Huq	Director	Member	8.Sc
Dr. Sharif M. N. U. Bhulyan	Independent Director	Member	Ph.D. (International Law), LL.M. (Commercial Law)

b) Meetings held by the Audit Committee during the year by date:

SI No	Meeting No	Held on
1	171st	February 17, 2022
2	172nd	March 24, 2022
3	173rd	April 21, 2022
4	174th	July 21, 2022
5	175th	August 23, 2022
6	176th	October 19, 2022
7	177th	November 6, 2022
8	178th	December 26, 2022

c) Activities of the Committee during the year 2022:

- Financial Reporting: Reviewed draft Annual Financial statements-2021
- Reviewed Financial Statements of the subsidiary.

 Reviewed Un-audited quarterly financial statements of the Bank (Q1, Q2 & Q3 of 2022).

 Reviewed Auditor's report and audited financial statements of the bank as at and for the period ended 30
- September 2022.

- Internal Control & Compilance:
 Reviewed Compilance Status of the Summary of Annual Audit Findings for the year 2020
 Reviewed status of deferrals allowed to the customers for execution of security documents against the credit facilities
- Reviewed Report on loans sanctioned with "Exceptions" Reviewed/Evaluated overall effectiveness of the Internal Control Systems and Policies & procedures of the Bank.
- Reviewed Documentation Status against Credit Facility.
 Reviewed compliance status against observations of Internal IT Audit
 Reviewed Summary of observations and subsequent mitigation on Surprise inspection report regarding exchange of mutilated notes, new/reissued notes and coins conducted by the Department of Currency Management, Bangladesh Bank, Head Office
- Reviewed Annual Integrated Report on the Health of Prime Bank Limited for the year 2021.
- Reviewed/Evaluated overall effectiveness of the Internal Control Systems and Policies & procedures of the Bank.
 Reviewed Compilance Rating on Branches RBIA (2021, 2020, and 2019) against RBIA-2021 & 2022 Reviewed of ICC Manual of the Bank

- Internal Audit:

- Reviewed Audit Observations of 1st IT Audit on DigiRemit System

 Reviewed Audit Observations of 1st IT Audit on PrimePay System

 Reviewed Audit Observations of 1st IT Audit on PrimePay System

 Reviewed Audit Observations of 1st IT Audit on IT Projects Management

 Reviewed Audit Observations of 1st IT Audit on VM (Virtual Machine) Server Management

 Reviewed Audit Observations of 1st IT Audit on ATM (Automated Teller Machine) Management

 Reviewed Audit Observations of 4th IT Audit on DC (Data Centre) & DRS (Disaster Recovery Site) Management

 Reviewed Audit Observations of 4th IT Audit on DC (Data Centre) & DRS (Disaster Recovery Site) Management
- Reviewed Risk Based Audits conducted by IT Audit Unit on Centralized Clearing Cell (CCC) along with its Relevant Information Systems i.e., BACH, BEFTN & RTGS
- Reviewed Risk Based Audits conducted by IT Audit Unit on PrimeShield System; a software solution used to leverage Bank's AML and CFT initiatives
- Approved Revised Risk Based Internal Audit Plan 2022.
- Approved Revised Risk Based Internal Audit Plan 2022.

 Reviewed the Summary of Shari'ah Audit Reports of Islamic Banking Branches, Islamic Banking Division (IBD)

 Reviewed the summary of risk based audit reports on different Branches.

 Reviewed the summary of risk based audit reports on different Divisions in Head Office.

 Reviewed Special Investigation by IAD on the customer of the Bank.

 Reviewed Special Investigation by IAD & HRD on the employees of the Bank on various issues.

 Reviewed Summary of Investigation reports conducted by vigilance & Specialized Audit Unit

 Reviewed report on Bangladesh Bank observations

 Reviewed the summary of Sharijah Audit Reports on Sharijah issues reject by Bangladesh Bank Audit Team.

- Reviewed report on Bangladesh Bank Observations
 Reviewed the summary of Shari'sh Audit Reports on Shari'ah issues raised by Bangladesh Bank Audit Team
 Reviewed the reporting Lines of Chief Auditor & HoTCCD in PBL in respect of Regulatory Guidelines and Industry
- Reviewed the summary of risk based audit reports on Prime Bank Foundation Reviewed the summary of Comprehensive Audit (Off-site basis) on Prime Exchange Co. Pte. Ltd., Singapore (PEC, SG), a subsidiary of Prime Bank Limited

Other functions:

- Recommended for appointing a) Corporate Governance Compliance Auditor, b) Independent Scrutinizer, and c) Independent Digital Platform for Online / E-Voling Platform System Service Provider.
- Recommended for appointing Statutory Auditor of the bank for the year 2022 Reviewed Status Report Customer Complaint Management & SQ.
- Reviewed Report on findings and actions taken against numerous individuals against fraudulent & manufactured

Related Party Disclosures of the Bank

Names of the Directors together	with a list of entities in which they	have Interest		Arrioxure-E
Significant contracts where Bank is a party and wherein Directors have interest during the year 2022				
Name of Directors	Relationship with the Bank	Nature of transaction	Approved limit	(Figure in Taka) Outstanding amount
Mr. Tanjii Chowdhury	Chairman	Credit Card	1,000,000	340,199
Mr. Md. Nader Khan	Director	Credit Card	500,000	159.350

		the Bank	March Comments (Children Ford)	ripping rand mine	amount
	Mr. Tanjii Chowdhury	Charman	Credit Card	1,000,000	340,199
	Mr. Md. Nader Khan	Director	Credit Card	500,000	159,350
	Mr. Quazi Sirazul Islam	Director	Credit Card	1,000,000	408
	Mr. Imran Khan	Director	Credit Card	1,000,000	113,433
	Mrs. Salma Hug	Director	Credit Card	816,872	7,717
III)	Shares issued to Directors and Execut	ives without consideration of	or exercisable at a discount		NI
iv)	Related party transactions				
	Nature of party/ contract		Relationship	Amous	it.
	Lease agreement		Common Director	0.2000	3,256,800
	Lease agreement		Common Director		355.212

	Lease agreement
	Service Provider
V)	Lending policies in respect of related party

 a) Amount of transaction regarding loans and advances, deposits, guarantees and commitment as on 31.12.2022 	NI
b) Amount of transactions regarding principal items of deposits, expenses and commission	NI
c) Amount of provision against loans and advances given to related party	NI
d) Amount of guarantees and commitments arising from other off balance sheet exposures	NI

vii) Business other than banking business with any relation concern to the Directors as per Section 18(2) of the Bank Companies Act, 1991.

Nature of contract	Branch Name	Name of Director and related by	Remarks
Lease agreement	Jubilee Road Branch	Mr. Md. Nader Khan Director & owner of the premises	Leese period: 01.08.2021 to 31.07,2024
Lease agreement	ATM Booth Jubilee Road Branch	Mr. Md. Nader Khan Director & owner of the premises	Lease period; 12.10.2021 to 11.10.2026
Lease agreement	Store Room (Regional)	Mr. Md. Nader Khan Director & owner of the premises	Lease period: 13.12.2020 to 12.12.2026
Lease agreement	ATM Booth	Mr. Md. Nader Khan Director & owner of the premises	Lease period: 21.12.2017 to 20.12.2027
Lease agreement	Head Office	Quazi Sirajul Islam Director & owner of the premises	Lesse period: 10.07.2022 to 09.07.2024
Lease agreement	Italishahar Branch	Mr. Azam J Chowdhury Director & owner of the premises	Learnic period: 01.01.2017 to 31.12.2025
Lease agreement	Head Office	Mr. Tanjii Chowdhury, Chairman and Mr. Azam J Chowdhury, Director	Lease period: 01.11.2022 to 30.10.2025

	(owner of the premises)	L
60	Service programs represent the Directors interest subsisted during the year	

vi) Disclosure of transaction regarding Directors and their related concerns

Name of party	Relationship	Nature of transaction	Amount
Azneo Limited	Common Director	Generator Service	64,42

Name of party	Relationship	Nature of transaction	Outstanding Amount
Prime Bank Investment Limited	Subsidiary Company	OO Facilities	2,296,093,614
Prime Bank Securities Limited	Subsidiary Company	OD Facilities	850,149,445
Prime Bank Securities Limited	Subsidiary Company	Guarantee	400,000,000
Prime Bank Securities Limited	Subsidiary Company	Share/Securities Trading	1,182,913,356
Prime Bank Securities Limited	Subsidiary Company	Advance for trading	97,464,056
Prime Exchange Co. PTE Ltd., Singapore	Subsidiary Company	Guarantee	19,435,468
Prime Exchange Co. PTE Ltd., Singapore	Subsidiary Company	Short term OD	2,019,806
PBL Exchange (UK) Limited	Subsidiary Company	Guarantee	1,032,927
PBL Exchange (UK) Limited	Subsidiary Company	Shart term OD	57,133,269
PBL Finance (Hong Kong) Ltd	Subsidiary Company	Demand Loan	2,892,195,600

Workers Participation Fund and Welfare Fund
SRC-336-ARV2010 dated 5-10-2010 issued by the Ministry of Labour and Employment' declares the status of business of certain institutions and
companies along with Bank is insurance companies as "Industrial Undertakings" for the purposes of Chapter-XV of the Bangladesh Labour Act,
2006 (as amended up to 2013) which deats with the workers' participation in company's profit by way of "Workers Participation Fund' and
Welfare Fund'. This Act requires the "Industrial Undertakings" to maintain provision for vorkers' profit participation Fund' on Skinos this requirement contradicts with the "Section 11" of the 'Bank Companies Act 1991 (as amended up to 2013), Banks in Bangladesh book up the issue collectively and sought opinion from "Association of Bankers Bangladesh Limited (ABB)" on the same. ABB words a letter to the "Ministry of Finance" of Government of People's Rapudation of Bankers Bangladesh Limited (ABB)" on the same. ABB words a letter to the "Ministry of Finance" has a mended up to 2013) for Bank Companies and to obtain a direction on the issue. The "Ministry of Finance" revealed their opinion that WPPF should not be relevant for Bank Companies and therefore, it should not be applied there. They also sought for an opinion on this issue from Bangladesh Bank. Subsequently, Bangladesh Bank agreed on all the logics and logal opinion collected by the ABB and expressed their consensus with them on 29.11.2016. In this backdrop, the "Ministry of Finance" has given their instruction, vide letter no. 35.00.000.03.11.22.00.21.17.30 dated 14.02.2017, for applying Chapter XV of the Bangladesh Labour Act, 2006 (as amended up to 2013) in Bank Companies. Therefore, no provision in this regard has been made in the financial statements for the year ended on December 31, 2022. 50 Workers Participation Fund and Welfare Fund

		Amount	
		2022	2021
51.	Shareholders' Equity		
	Poid up capital	11,322,834,770	11,322,834,770
	Share premium	1.211.881.786	1.211.881.786
	Statutory reserve	10,353,413,584	10.353,413,584
	Revaluation gain / (loss) on investments	54,692,410	32,533,614
	Revaluation reserve	1,555,128,315	1,507,173,559
	Foreign currency translation gain	98,758,787	20,121,408
	Surplus in profit and loss account / Retained earnings	7,707,892,860	5,440,914,302
		32,304,602,512	29.888,873,023

52 Earning Per Share (EPS) has been calculated in accordance with IAS-33: "Earnings Per Share (EPS)".

Earling For Share (Er a) marked Calculation of RPS. Profit after tax for the year (Solo) Profit after tax for the year (Consolo) Welldook everage number of share

The bank has no dilutive instruments that is why we are not considering the diluted comings per share.

53 Calculation of Net Asset value per Share (NAVPS)
Shareholder's Equity (Solo)
Shareholder's Equity (Consolidated)
Weighted average number of share.
Net Asset value per Share (NAVPS) (Solo)
Net Asset value per Share (NAVPS) (Consolidated)

54 Calculation of Net Cash Flow Per Share (NOCFPS) Net Cash from Operating Activities (50lo)
Net Cash from Operating Activities (Consolidated)
Weighted average number of share
Net operating cash flow per share (50lo)
Net operating cash flow per share (50lo)

SS Reconciliation of statement of cash flows from operating activities Profit before provision Adjustment for non cash items. Depreciation on fixed asset.

Depreciation on risco asset.
Impairment of fixed assets
Amortization on software
Amortization on House Furnishing
Adjustment with non-operating activities

Recovery of write-off learn Accounts Receiveble Accounts plysible on deposits Gain on sale of asset Loss on sale of asset Not Interest Income on plan assets (Gratuity fund) Finance cost of lease liabili Prime Bank Foundation Lease rent expenses. Climate Risk Fund Provision for Audit Fee Employees Welfare fund Incentive Bonus

Changes in operating assets and liabilities Changes in loans & advances Changes in deposit and other accounts Changes in investment

56 Events after the Reporting Period

Chai

The Board of Directors in its 541st meeting held on dated 05 April 2023 decided to recommend payment of 17.50% (Seventeen and half percent) cash dividend for the year 2022. The total amount of dividend is Take 3,981,496,084.75 (One hundred ninety eight crore fourteen lec ninety six thousand eighty four and paiss seventy five) only.

sd/-	sd/-	sd/-	sd/-
irman	Director	Director	Managing Director

Balance with other banks-Outside Bangladesh (Nostro Account) of Prime Bank Limited as at 31 December 2022

	Account		- 1	1 Dec 2022			31 Dec 202	Attrecte
Name of the Bank	type	Currency type		Exchange rate	Equivalent Take	FC amount		Equivalent Take
At Bank Ltd., Mumbel, India	CD	USS	1367,723	103.29	141,276,220	1,270,567	85.84	109,014,67
Aes Bank, India	CD	USS	1,299,777	103.29	134,257,512	1,232,374	85.86	305,737,67
Bank of Brutan, Bhutan	CD	USS	5.833	103.29	705,799	10,627	85.84	911,76
SMSC, Tokyo, Japan	CD	JPY .	25,343,216	0.27	19,466,124	66,689,811	0.75	49,919,88
Otitisek N.A., Landor , U.E.	CD:	EUILO	55,358	109.57	6,065,761	176,726	97.37	17,207,07
Otback N.A., New York, USA	CD	USS	2,010,069	103.29	287,527,495	13,477,453	85.84	1,156,365,50
Commerz Bank AG, frankfurt , Germany	CD	EURO	582,513	10937	63,807,650	129,151	97.37	12,575,96
Commerc Bank AG, Frankfurt , Germany	CD	1196	193 944	103.28	19,723,132	220,082	95.86	19,882,96
Emirates NBO Bank F35C, Dubai	CD	AED	7,007	28.12	197,534	324,695	23.36	7,583,79
Hebih American Bank, New York, USA	CD	U56	1,079,127	103.29	111,465,414	1,647,222	85.88	141,730,60
Habin Metropolitan Bank, Karactu	CD	ust	73,779	105.28	7,638L822	755,793	85.88	60,557,06
HDFC Bank Limited, Kolketa, India	CD	USS	954,630	103.29	98,606,327	L217.733	85.88	104,481,52
ICICI Serk Ltd. Mumbal, India	CD	USS	795,345	103:29	82.153.368	1,377,799	85.88	138,215,16
TCICI Bank Ltd, Hong kong	CD	USs	507.805	103.39	52,452,943	542,539	85.88	46,517,28
Sytese Sercepio SPA, Milano, Italy	CD CD	EURO	110.187	109.57	12,073,464	208.828	97.37	10,596,17
1. P. Morgan Chasa Bank, New York	CD	USS	695,148	1/33.28	71.803,705	2,910,613	85.60	349,730,57
Korea Eschunge Bank Seoul	CD	USS	69,725	103.29	7,202,445	300,433	95.80	25,774,59
Konimin Bank, Seoul, Southierea	CD	USS	47,373	103.29	4,863,241	83,415	85.86	7,196,67
Mashreg Barri PSC, New York, USA	CD	USS	842,625	105.29	87,057,039	2,895,918	85.88	179.829,88
Mastros Bank PSC, Mumbo, India	CD	055	1.011.416	103.25	194,471,862	1,236,763	95.80	106,114,25
Meestan Dank Limited, Pelotion	CD:	USA	529,774	100.29	54,716,660	1,110,972	85.80	95,371,39
MURS Bank Limited, 10KYO	CD	IPE	47.505.052	0.77	35,489,390	14.352.317	0.75	28,174,19
Nabil Bank United, Kathmenda	CD	USS	15,566	108.29	1,711,146		1 (4)	-
The National Commencial Bank, Joddan	CD	SAR	625,916	27.46	17,217,740	500,322	22.85	11,430,61
Nepal Bargladen Bank Ltd., Kathmandu, Nepal	CD	USS		100	NIEW/Jaju	-15,333	85.80	1,315,61
People's Bent, Colombo, Sri Lanka	CD	1156	73.655	103.29	7,507,979	631,487	85.80	54.181.58
Screll Sank, Kolketa, Drdie	CD	USs	14,585	103.21	1,516,834	35,579	85.80	3.050,71
Standard Chartered Bank, Incla	CD	USs	951,492	103.29	\$8,282,193	994,712	85.60	85,346,28
Standard Chartered Bank, New York, USA	CD	US#	667,316	1/03.26	- 68,908,850	1.563.372	85.86	134,137,34
Standard Chartered Bank, London	CD	GBP	1534.994	124:04	193,470,462	76,883	115.71	8,896,15
Standard Crantered Bank, Singapore	CD.	565	125,817	76.52	9,703,856	602,620	55.43	36,242,06
Standard Chartered Sank, Frankfurt, Germany	CD	EURO	45.537	109.57	5,000,510	52,074	97.37	5,070,78
Shancha Purlong Development Bank	CD	DW	371,561	14.88	5,458,511	424,294	13.47	5,715,98
Unigodita Italiana SRI, Kilano, Italy	CD:	EJRO	-118,06€	109.57	12.936,170	110,077	97.37	50,717,75
Wells Farga Bank N. A., New York	CD	USs	895,145	103.29	32,461,927	2,291,774	85.84	196,891,58
Zuercher Kantonul Bank, Zuntch	(0)	OF.	220,951	111.13	24,366,931	77,658	93.88	7,294,43
Total		1000	1,170,000	1	1,860,036,573	Logier		3.204.311.79

1,132,283,477

8,240,714,487 649,026,559

775,840,494

(1,086,222) 16,319,984 (31,376,846) 64,913,887 (8,269,311)

8,985,363

8,748,061,131

808,144,859

260,927,622 498,421,260) 674,750,281 (8,661,545) 3,948,998 (7,808,262) 76,464,458

1,518,000

Reconciliation statement of Balance with Bangladesh Bank

as	at	31	Decer	mber	2022

1) Balance with Bangladesh Bank-Taka account of the Bank

Balance as per Bank ledger	Detail	Total 11,631,149,630
Unresponded debit entries in	252 000 100	
Bangladesh Bank statement Prime Bank's ledger	252,060,186 26,646,310	278,706,497 11,352,443,134
Unresponded credit entries in Bangladesh Bank statement Prime Bank's ledger	493,577,548 15,296,704	508,874,252
Balance as per Bangladesh Bank statement		11,861,317,386
Balance with Bangladesh Bank-Foreign currency of t	he Bank	
Balance as per Bank ledger		1,385,010,693

2)

SL. No. Name of the Company

3,111,025,821 3,249,616,784 1,132,283,477 2.75 2.87

balance with bangladesh bank-Poreign currency of	спе вапк	
Balance as per Bank ledger		1,385,010,693
Unresponded debit entries in	2002	
Bangladesh Bank statement Prime Bank's ledger	441,710	441,710
		1,384,568,984
Unresponded credit entries in		
Bangladesh Bank statement Prime Bank's ledger	6,468,120 244,506,994	250,975,113
Balance as per Bangladesh Bank statement	21/1000/07/	1,635,544,097

						Annexur
Investm	ent	in shar	es of the	Bank		
as	at 3	1 Decer	mber 2022	2		
	Face Value	No of shares	Cost / present value of holdings	Average cost	Quoted rate per share as on 31.12.2022	Total market va as at 31.12.200

Quo	ted:						
1	BARAKA POWER	10	1,598,660	45,176,653	28.85	21.30	34,051,458
2	BATBC	10	586,332	237,197,218	404.54	518.70	304,130,408
3	BERGERPBL	10	20,037	34,368,643	1,715.26	1,722.60	34,515,736
4	BEXIMCO	10	1,153,402	99,999,953	86.70	115.60	133,333,271
5	BSCCL.	10	387,291	57,451,813	148.34	218.90	84,778,000
6	DESCO	10	329,700	19,262,511	58.42	36.60	12,067,020
7	IDLC	10	125,714	8,256,150	65.67	46.50	5,845,701
8	NATIONAL BANK LTD.	10	2,268,054	27,970,098	12.33	8.30	18,824,848
9	SINGER BD	10	598,865	103,836,021	173.39	151.90	90,967,594
10	UNILEVERCL	10	5,107	7,093,115	1,388.90	2,849.00	14,549,84
11	UNION CAPITAL	10	1,030,000	8,229,938	7.99	9,90	10,197,000
12	UPGDCI.	10	373,563	96,111,763	257.28	233.70	87,301,673
13	UTTARA BANK LTD.	10	1,557,534	37,009,980	23.76	23.30	36,290,540
	Sub Total			782,913,356			866,853,095
Unq	uoted:						
1	CENTRAL DEPOSITORY BANGLADESH LIMITED	10	5,711,804	15,694,430	2.75		15,694,430
2	CENTRAL COUNTERPARTY BANGLADESH LIMITED	10	3,750,000	37,500,000	10.00		37,500,000
3	BLUE WEALTH 1ST BF	10	2,000,000	20,000,000	10.00		20,000,000
4	INVESTMENT IN SMIFT			4,184,430			4,184,430
5	PREFERENCE SHARE			2,357,916,972			2,357,916,977
6	GOLDEN HARVEST ICE CREAM LTD.	10	9,990,000	239,760,000	24.00		239,760,000
	Sub Total			2,675,055,832			2,675,055,832
	Total			3,457,969,188			3,541,908,927

Schedule of fixed assets of the Bank as at 31 December 2022

8,500,753 Jan at 31 Securities 2001 12,675,422,436 - LEGENSON DELGESTE DENGELSTE ASSESSED FILMERED DELGESTS EDECHERO

Annexure-D Statement of tax position of the Bank as at 31 December 2022

Accounting year	Assessment year	Tax provision as per Financial Statements (amount in Taka)	Present status
Up to 2008			Completed.
2009	2010-2011	1,735,000,000	Case filed to High Court.
2010	2011-2012	2,285,000,000	Case filed to High Court.
2011	2012-2013	2,866,502,255	Assessment Completed.
2012	2013-2014	2,449,800,000	Assessment Completed.
2013	2014-2015	1,616,000,000	Assessment completed. Applied u/s 173 for correction of error.
2014	2015-2016	1,180,000,000	Assessment Completed.
2015	2016-2017	713,000,000	Assessment Completed.
2016	2017-2018	150,000,000	Assessment Completed.
2017	2018-2019	750,000,000	Assessment Completed.
2018	2019-2020	1,750,000,000	Assessment Completed.
2019	2020-2021	2,645,755,415	Tribunal heard but the Tribunal order is yet to receive.
2020	2021-2022	2,469,190,684	Return Submitted U/S 82BB Universal Self Assessment.
2021	2022-2023	3,024,268,492	Assessment Completed.
2022	2023-2024	2,844,606,850	Deadline for submission of tax return is 15 September 2023.

Subsection Subse	Purpose Purp
Ear Court Proteing (Pris.) Lineted (Court Court Cour	Rec Coast Tribing Publishmed Coast Coa
1. W. Tayali Chowdhury (Representative of EC Holdings United) 2. W. Tayali Chowdhury (Representative of EC Holdings United) 3. W. Tayali Chowdhury (Representative of EC Holdings United) 4. W. Tayali Chowdhury (Representative of EC Holdings United) 5. W. M. M. Shalladd Holdings 5. W. M. M. Shalladd Holdings 6. W. Coultism 7. W. M. M. Shalladd Holdings 7. W. M. Shalladd Holdings 8. W. Assam I Chowdhury (Representative of Santa Shalladd Holdings of Santa Shalladd Holdi	W. Targil Chowdhary (Pagreerestative of St. Holdings Limited)
My Tayli Coodury Well Control of the Holdings Limited) Observed the Control of the Holdings Limited (Control of the Holdings Limited (Limited (Limit	Nr. Tariji Chondury Chairman
W. Tayli Chowdrur (Representative of IC Holdings Unition) (Representative of IC Holdings United (Coppose) Involutional (Coppose) Involutional (Representative Operation Involution Invo	We Tagli Choodway Chairman
The Continue of the Problems (Indian Continue) Observed the Continue of the Problems (Indian Continue) Observed the Continue of the Problems (Indian Continue) Experimental (Continue) Observed the Continue of the Indian Continue of Indian C	Wr. Tayli Choodory Chairman
1 Mr. Targit Choosbury (Representative of 6th Holdings Linked) (Desirated) (Chopmentative of 6th Holdings Linked) (Chopmentative of 6th Linked) (Ch	1 Mr. Fall Chowdary (Representative of CE Notificing Limited) And Chart of Centre Penagement Limited (Consortis Prevalences) And Penagement Penagement Limited (Consortis Prevalences) A
(Popularizative of BC Holdings Linkedo) Distriction Committed Transport Linked (Copports Interdistrict Collegistry Linked (Copports Interdistrict Collegistry Linked (Copports Interdistrict Collegistry Interdistry Interdistri	Common C
Section Comparison Compar	Sc. Designations (Compared Presidence)
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Annexure-F

Distribution of profit under Islamic Banking operation

Prime Bank Limited has 05 (five) Islamic Banking branches based on Islamic Shariah, which absolutely prohibits receipts and payments of interest in any form. The operation of these 05 (five) branches are totally different from other conventional banking branches as they operate on the basis of profit sharing arrangement.

Fixation of final profit rate for the year 2022

13 Mr. S M Tamjid

14 Mr. CQ K Mustag Ahmed

15 Mr. Anweruddin Chowdhury, FCA 16 Dr. Sharif M. N. U. Bhulyan

17 Mr. Khan Ahmed Sayeed Murshid, PhD

Provisional profit are applied to the different types of deposit accounts at the rates decided by the Bank from time to time taking into consideration of the industry trend and that of the rates of other Islamic Banks in Bangladesh. Final rates of profit are declared annually as at 31 December in every year on the basis of income earned from different investments and other business by individual branches and distributed as per weightage of the different deposit products. Product wise weightage are properly disclosed and make available in all of our islamic banking branches.

For the year ended 31 December 2022, 70% of total investment income has been allocated to the different types of Mudaraba depositors (except no cost fund) according to the weightage. The remaining 30% of the investment income is retained by the Bank as Management fee (25%) and Investment loss Offsetting Reserve (5%).



Priyo Food VIP Shahadat Poultry & Hatchery Innovation XL Corporation Zaref Feed Mill VIP Shahadat Poultry & Agri Concern

Dr. Karnel Hossain and Associates

None