

Financial Statements (Un-Audited)

for the period ended 31 March 2023 (1st Quarter)



as at 31 March 2	023	
Particulars	Amount 31 Mar 2023	in Taka 31 Dec 2022
PROPERTY AND ASSETS Cash	31 Mar 2023	34 000 2022
Cash In hand (including foreign currencies) Belance with Bengladesh Bank and its agent bank (s)	3,953,198,977	3,515,224,316
(including foreign currencies)	13,810,539,939 17,763,738,916	13,951,880,155 17,467,104,471
Balance with other banks and financial institutions		
In Bangladesh Outside Bangladesh	2,146,787,271 1,140,879,141	3,355,292,845 2,120,606,765
Money at call on short notice	3,287,666,412	5,475,899,610
Investments		
Government Others	71,825,919,745	63,858,940,387
	8,862,538,392 80,688,458,137	8,693,822,257 72,552,762,644
Loans, advances and lease /investments Loans, cash credits, overdrafts etc./ investments	254,158,176,803	252,108,276,020
Bills purchased and discounted	46,044,930,085 300,203,106,888	46,094,715,922 298,202,985,942
Fixed assets including premises, furniture and fixtures	8,953,257,635	9,013,898,468
Other assets Non - banking assets	34,386,808,295 220,500,640	32,527,241,716 220,500,640
Total assets	445,503,536,923	435,460,393,490
LIABILITIES AND CAPITAL		
Liabilities Borrowings from other banks, financial institutions and agents	74,164,131,792	77,718,293,062
Deposits and other accounts Current / Al-wadeean current deposits	51,030,152,018	
Bills payable	12,182,929,124	48,559,420,979 17,107,305,201
Savings bank / Mudaraba savings deposits Term deposits / Mudaraba term deposits	65,091,981,566 148,153,015,421	64,680,744,665 135,378,687,680
Bearer certificate of deposit Other deposits		1-
	276,458,078,129	265,726,158,525
Other liabilities Total Babilities	61,625,055,563 412,247,265,483	59,845,271,291 403,289,722,879
Capital / Shareholders' equity		
Paid -up capital Share premium	11,322,834,770 1,211,881,786	11,322,834,770 1,211,881,786
Non-controlling Interest Statutory reserve	10,353,413,584	58 10,353,413,584
Revaluation gain / loss on investments Revaluation reserve	173,710,754 1,555,128,315	122,985,293 1,555,128,315
Foreign currency translation gain	100,438,223	105,135,102
General reserve Surplus in profit and loss account / Retained earnings	28,002,888 8,510,861,062	28,002,888 7,471,288,815
Total Shareholders' equity Total liabilities and Shareholders' equity	33,256,271,440 445,503,536,923	7,471,288,815 32,170,670,611 435,460,393,490
OFF - BALANCE SHEET ITEMS		
Contingent liabilities Acceptances and endorsements	63,994,355,281	69,160,801,021
Letters of guarantee Irrevocable letters of credit	40,143,896,985 35,699,483,672	36,942,173,730 37,867,386,098 14,697,739,443
Bills for collection Other contingent liabilities	15,462,628,441	14,697,739,443
Other commitments	155,300,364,380	158,668,102,292
Documentary credits and short term trade -related transactions	3 400 404 700	*********
Forward assets purchased and forward deposits placed Undrawn note issuance and revolving underwriting facilities	1,480,491,783	773,449,556
Undrawn formal standby facilities, credit lines and other commitments Liabilities against forward purchase and sale.	1	\$ 1
	1,480,491,783	773,449,556
Total Off-Balance Sheet items including contingent liabilities	156,780,856,164	159,441,551,848
sd/-		sd/-
Company Secretary Chief Financial Office		Managing Director
sd/-		sd/-
Director		Cheirman
Dated , 17 April 2023		
	solidated	- Company

for the period from 0	1 January to	31 March 20)23	
Particulars		Amount in Taka		
Particulars		Jan-Mar-2023	Jan-Mar-2022	
Interest income / profit on investments		5,620,003,439	4,086,305,459	
Interest / profit paid on deposits, borrowings, etc.		(3,344,315,000)	(2,077,152,370	
Net interest / net profit on investments		2,275,688,440	2,009,153,089	
nvestment income		1,159,605,183	953,894,133	
Commission, exchange and brokerage		561,169,744	880,516,179	
Other operating income		261,194,961	238,883,627	
Total operating income (A)		4,257,658,328	4,082,447,028	
Salaries and allowances		1,336,353,299	1,231,489,125	
Rent, taxes, insurance, electricity, etc.		202,621,328	141,861,068	
egal expenses		7,052,906	28,355,885	
Postage, stamp, telecommunication, etc.		24,133,486	26,541,320	
Stationery, printing, advertisements, etc.		64,993,434	55,382,260	
fanaging Director's salary and fees		3,845,613	3,639,194	
Directors' fees		847,876	1,023,20	
Auditors' fees		721,026	1,201,753	
Charges on loan losses		59-10-10-1	1 646444	
Depreciation and repair of Bank's assets		195,237,946	190,293,332	
Other expenses		356,941,374	248,581,885	
Total operating expenses (B)		2,192,748,287	1,928,369,025	
Profit / (loss) before provision (C=A-B)		2,064,910,041	2,154,078,003	
Provision for loans & advances		299,500,000	420,000,000	
Provision for diminution in value of investments		ALIES CARGO ANGLES	35,175,228	
Provision for impairment of client margin loan		35,000,000	40,000,000	
Other provisions		500,000	(20,000,000	
Fotal provision (D)		335,000,000	475,175,228	
Total profit / (loss) before taxes (C-D)		1,729,910,041	1,678,902,775	
Provision for taxation:				
Durrent tax		817,955,856	153,108,737	
Deferred tax		(128,218,721)	487,978,422	
		689,737,135	641,087,159	
Net profit after taxation		1,040,172,906	1,037,815,616	
Retained earnings brought forward from previous y	/ear	7,470,688,155	5,227,477,362	
		8,510,861,061	6,265,292,978	
Appropriations				
Statutory reserve Yon controlling interest		(1)	(3	
Seneral reserve		(4)	(3	
		(1)	(3	
Retained surplus		8.510.861.062	6.265,292,981	
Earnings per share (EPS)		0.92	0.92	
sd/-	sd/-		sd/-	
Company Secretary	hief Financial Officer	- 1	Managing Director	

Particulars	Paid up capital	Statutory reserve	General reserve	Share premium	Non controlling interest	Revaluation reserve	Revaluation gain / loss on investments	F.C. translation gain	Retained earnings	Total
Balance as at 1 January 2023 Changes in accounting policy / Last year's profit	Taka 11,322,834,770	Teka 10,353,413,584	Taka 28,002,888	Taka 1,211,881,786	Taka 58	Teka 1,555,128,315	Taka 122,985,293	Taka 105,135,102	Taka 7,471,288,815	Taka 32,170,670,61
Balance as at 1 January 2023	11,322,834,770	10,353,413,584	28,002,888	1,211,881,786	58	1,555,128,315	122,985,293	105,135,102	7,471,288,815	32,170,670,61
Intercompany transaction	1/2/		200	2	1.5	2	- 2	2		1.0
Surplus / (deficit) on account of revaluation of properties	0.63	*		7-0	0.600	26			¥1.	1.00
Adjustment of last year revaluation gain on investments	- 4	2	- 1		- 1		(2,860,322)		200	(2,860,32)
Surplus / (deficit) on account of revaluation of investments	.41		19	- // e	-		53,585,783		**	53,585,78
Currency translation differences	1000	2	19	7. 2.	(43)	- E		(4,696,879)	(600,659)	(5,297,53)
Net gains and losses not recognized in the income statement	1.50		125		- A (-2.		173,710,754	100,438,223	7,470,688,156	32,216,098,53
Net profit for the period	7/ 3			*	VI 1855	3	200000000000000000000000000000000000000	227 CONTRACTOR (CO.)	1,040,172,906	1,040,172,90
Dividend (Bonus shares)	4 16			/ -	ALTE	A. v.		- 6		
Cash dividend	7.0		1.6	/ **	/ ses		(4)		50	A 22
Share Premium				1 4						
Remeasurement gain/(loss) of defined benefits liability/assets	183		14	-		-			*1	
Minority Interest		2	37	- 3	0.21	(a)	91			0.2
Issue of share capital-right share		2	14.0	14						-
Balance as at 31 March 2023	11,322,834,770	10,353,413,584	28,002,888	1,211,881,786	59	1,555,128,315	173,710,754	100,438,223	8,510,861,062	33,256,271,440
Balance as at 31 March 2022	11,322,834,770	10,353,413,584	28,002,888	1,211,881,786	57	1,507,173,559	275,350,478	20,537,831	6,265,292,981	30,984,487,934

nt of Changes in Equity

Bala	nce Sheet	t	
as at 3	1 March 2023		
	-	Amount	in Taka
Particulars	31	March 2023	31 Dec 2022
PROPERTY AND ASSETS			
ash in hand (including foreign currencies)		3,927,489,268	3,515,103,92
Salance with Bangladesh Bank and its agent bank (s) including foreign currencies)		13,810,539,939	13,951,880,15
Balance with other banks and financial institution		7,738,029,207	17,466,984,07
n Bangladesh Jutside Bangladesh		1,972,368,725 846,517,828	3,197,398,94 1,860,036,57
Money at call on short notice		2,818,886,553	5,057,435,51
Investments			
Government Others		71,825,919,745 5,389,119,257	63,858,940,38
uthers	7	7,215,039,002	5,352,088,63 69,211,029,019
Loans, advances and lease / investments			
Loans, cash credits, overdrafts, etc./ Investments tills purchosed and discounted		43 228 214 670	253,345,232,74
ans percresce and discounted	29	8,622,515,661	43,136,116,52 296,481,349,27
Fixed assets including premises, furniture and fix	ures	8,874,258,586	8,917,065,25
Other assets		37,961,023,842	36,055,297,57
Non - banking assets		220,500,640	220,500,64
Total assets	44	3,450,253,491	433,409,661,350
JABILITIES AND CAPITAL			
Deposits and other banks, financial institution Deposits and other accounts	s and agents 7	3,527,415,662	77,079,066,963
current / Al wodecah current deposits		51,186,236,607	49,674,553,20
ills payable	7/1	12,182,929,124	17,107,305,20
Savings bank / Mudaraba savings deposits Ferm deposits / Muslaraba term deposits	1/1	65,091,981,566 148,153,200,513	64,690,744,66 135,378,862,05
Bearer certificate of deposit Other deposits		6,614,347,810	265,841,465,126
Other Babilities		9,931,068,117	58,184,526,75
Total liabilities	41	0,072,831,589	401,105,058,83
Capital / Shareholders' equity			11,322,834,77
Peid up capital Share premium		11,322,834,770	1,211,881,78
Statutory reserve	A D	10,353,413,584	10.353,413,58
Revaluation gain / (loss) on investments (evaluation reserve	100	1,555,128,315	54,692,41
creign currency translation gain		100,512,627	1,555,128,31 98,758,78
Other reserve Surplus in profit and loss account / Retained earnings		8,732,445,510	7,707,892,86
Total Shareholders' equity	3	3,377,421,902 3,450,253,491	32,304,602,51 433,409,661,354
Total liabilities and Shareholders' equity OFF - BALANCE SHEET ITEMS	44	3,450,253,491	433,409,661,354
Contingent liabilities	194		
Acceptances and endorsements		63,994,355,281	69,160,801,02
etters of guarantee rrevocable letters of credit		40,143,896,985 35,699,483,672	36,942,173,73 37,867,388,09
His for collection		15,462,628,441	14,697,739,44
Other contingent liabilities	1	5,300,364,380	158,668,102,29
Other commitments		3,300,304,360	150,000,102,29
Occumentary credits and short term trade -related trans forward assets purchased and forward deposits placed		1,480,491,783	773,449,55
Indrawn note issuance and revolving underwriting facilit	es	-4	
Indrawn formal standby facilities, credit lines and other labilities against forward purchase and sale	commitments		
Total Off-Balance Sheet items including continger	t liabilities 15	1,480,491,783 6,780,856,164	773,449,55 159,441,551,848
sd/-	sd/-		sd/-
	Chief Financial Officer		Managing Direct
sd/-			sd/-

Dated , 17 April 2023

Dated, 17 April 2023

Chief Financial Officer

Particulars	W.	Amount	in Taka
Particulars	7	Jan-Mar-2023	Jan-Mar-2022
Interest income / profit on in	nvestments	5,545,276,894	4,019,527,158
Interest / profit paid on dep	osits, borrowings, etc.	(3,331,918,572)	(2,063,365,929
Net interest / net profit of	on investments	2,213,358,323	1,956,161,230
Investment income		1,153,147,761	879,830,696
Commission, exchange and	brokerage	507,648,842	813,097,223
Other operating income		254,474,232	235,015,026
Total operating income (A)	4,128,629,158	3,884,104,176
Salaries and allowances		1,293,854,160	1,187,268,267
Rent, taxes, insurance, elect	tricity, etc.	198,231,241	135,104,750
Legal expenses		5,286,770	26,355,126
Postage, stamp, telecommu	nication, etc.	21,909,116	24,108,860
Stationery, printing, advertis		63,803,888	54,060,562
Managing Director's salary a		3,845,613	3,639,194
Directors' fees	900 W 1991	589,603	540,136
Auditors' fees		379,500	345,000
Charges on loan losses		-	
Depreciation and repair of B	ank's assets	183,892,147	181,685,708
Other expenses		351,255,709	232,660,005
Total operating expenses	s (B)	2,123,047,748	1,845,767,608
Profit / (loss) before pro		2,005,581,410	2,038,336,567
Provision for loans & advance	es	299,500,000	420,000,000
Provision for diminution in vi	alue of investments		
Other provisions		500,000	(20,000,000
Total provision (D)		300,000,000	400,000,000
Total profit / (loss) before Provision for taxation	re taxes (C-D)	1,705,581,410	1,638,336,567
Current tax		811,399,989	139,778,911
Deferred tax		(130,371,229)	489,341,655
		681,028,761	629,120,566
Net profit after taxation		1,024,552,649	1,009,216,002
Retained earnings brought f	orward from previous years	7,707,892,860	5,440,914,302
Appropriations		8,732,445,510	6,450,130,304
Statutory reserve		-	
General reserve			
MONRY SECTION		741	2
Retained surplus		8,732,445,510	6,450,130,304
Earnings per share (EPS)		0.90	0.89
sd/-	sd/-		sd/-
Company Secretary	Chief Financial C	Officer	Managing Director
sd/-			sd/-

Profit and Loss Account

			01 January to	SELECTIVALISE OF COMMO				
Particulars	Paid-up Capital	Share premium	Statutory reserve	Revaluation reserve	Revaluation gain / loss on investments	F.C. Translation gain	Retained earnings	Total
411 ***********************************	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
Belance as at 1 January 2023 Changes in accounting policy / Last year's profit	11,322,834,770	1,211,881,786	10,353,413,584	1,555,128,315	54,692,410	98,758,787	7,707,892,860	32,304,602,513
Balance as at 1 January 2023	11,322,834,770	1,211,881,786	10,353,413,584	1,555,128,315	54,692,410	98,758,787	7,707,892,860	32,304,602,513
Surplus / deficit on account of revaluation of properties	3	*	7.00 M		+		*	
Adjustment of last year revaluation gain on investments	5.90		0.00	*2	(2,860,322)			(2,860,322)
Surplus / deficit on account of revaluation of investments				- 3	49,373,222			49,373,222
Currency translation differences	30	· · ·	(93)	(8)		1,753,840	2.5	1,753,840
Net gains and losses not recognized in the income statement			(*)	+-	101,205,310	100,512,627	7,707,892,860	32,352,869,253
Net profit for the period	T.			100		-	1,024,552,649	1,024,552,649
Dividend (Bonus shares)	340	21	(9)	88	S.	(E)	5-0020000000000000000000000000000000000	
Cash dividend	- 20		3.00		- 8			
Remeasurement gain/(loss) of defined benefits liability/assets		4					23	
Share premium	9.1	(A)	9	*	95	-		**
Appropriation made during the year	4	-						
Balance as at 31 March 2023	11,322,834,770	1,211,881,786	10,353,413,584	1,555,128,315	101,205,310	100,512,627	8,732,445,510	33,377,421,902
Balance as at 31 March 2022	11,322,834,770	1,211,881,786	10,353,413,584	1,507,173,559	230,644,259	20,446,797	6,450,130,304	31,096,525,058
sd/-	sd/-		sd/-			sd/-		sd/-
Company Secretary	Chief Financial Officer		Managing 1	Virgetor		irector		Chairman

Statement of Changes in Equity

Dated , 17 April 2023

Consolidated Cash Flow Statement for the period from 01 January to 31 March 2023

	Particulars		Amount	in Taka
			Jan-Mar-2023	Jan-Mar-2022
A)		ts .		
	Interest receipts in cash	D-0	5,805,414,067	4,418,087,996
	Interest payments		(2,598,761,712)	(1,670,163,074
	Dividend receipt		62,596,815	51,110,507
	Fees and commission receipts in cash		561,169,744	880,516,179
	Recoveries of loans previously written of	off	127,274,172	43,399,408
	Cash payments to employees		(1,227,698,912)	(1,219,232,418
	Cash payments to suppliers		(197,045,779)	(184,514,375
	Income taxes paid		(448,793,040)	(562,701,97
	Receipts from other operating activities		339,595,843	279,249,99
	Payments for other operating activities		(419,503,657)	(307,130,590
	Cash generated from operating act	lvities before	(187)000/001/11	(001)100
	changes in operating assets and lia		2,004,247,540	1,728,621,658
	Increase / (decrease) in operating	assets and liabilities		
	Purchase/sale of trading securities (Mis/		(7,966,519,058)	3,948,065,355
	Loans and advances to customers	CO-VIII	(1,869,199,604)	902,284,41
	Other assets		(373,048,545)	(6,148,310,089
	Deposits from other banks / borrowings	65	(4,640,788,842)	(229,009,898
	Deposits from customers		15,740,781,344	(4,608,577,817
	Other liabilities account of customers		(4,924,376,077)	6,983,319
	Other liabilities		503,296,386	(613,852,829
	CONCI HOURINGS		(3,529,854,396)	(6,742,417,548
	Net cash from operating activities		(1,525,606,855)	(5,013,795,890
		20	(2,323,000,033)	(signative signature)
в)	Cash flows from investing activities Payments for purchases of securities		(131,685,510)	(233,416,48)
	Purchase of property, plant and equipm	and the same of th	(130,153,895)	(195.312,709
	Net cash used in investing activitie		(261,839,405)	(428,729,190
-			(201/039/403)	(420)/23/230
C)	Cash flows from financing activitie Redemption of Prime Bank sub-ordinate			(500,000,000
	Repayment of borrowings and leasing li		(82,559,164)	(64,433,97)
	Interest paid on lease liabilities	duvives	(16,835,491)	(15,041,840
	Net cash used in financing activitie		(99,394,655)	(579,475,820
	나는 아이들은 이번 이번 이번 사람들은 얼마를 받는데 되었다.			
	Net increase / (decrease) in cash and co		(1,886,840,915)	(6,022,000,900
	Effects of exchange rate changes on car		(5,297,537)	3,044,671
F)	Cash and cash equivalents at beginning		22,946,687,280	28,265,687,613
G)	Cash and cash equivalents at end of	of the period (D+E+F)	21,054,548,828	22,246,731,384
	Cash and cash equivalents at end of			
	Cash in hand (including foreign currence		3,953,198,977	3,820,734,934
	Balance with Bangladesh Bank and its a (including foreign currencies)	igent bank (s)	13,810,539,939	11,794,336,793
	Balance with other banks and financial	north tinns		6.627.325.15
		IIIBUUUUUIB	3,287,666,412	
	Prize bands		3,143,500 21,054,548,828	4,334,500
			23,034,340,020	22,240,731,304
	sd/-	sd/-		sd/-
1900	mpany Secretary	Sur- Chief Financial Officer	_	
w		Critici Financial Officer		Managing Director
	sd/-			sd/-
	Wrector			Chairman

Cash Flow Statement

for the period from 01 January to 31 March 2023

	Particulars		Amount	in Taka
	Paruculars		Jan-Mar-2023	Jan-Mar-2022
A)	Cash flows from operating activities			
	Interest receipts in cash		5,670,200,729	4,300,320,245
	Interest payments		(2,525,878,491)	(1,605,387,180
	Dividend receipt		62,596,815	51,110,507
	Fees and commission receipts in cash		507,648,842	813,097,223
	Recoveries of loans previously written off		127,274,172	43,399,408
	Cash payments to employees		(1,185,199,773)	(1,175,011,560
	Cash payments to suppliers		(195,856,232)	(183,192,677
	Income taxes paid		(448,793,040)	(562,701,974
	Receipts from other operating activities		326,417,691	201,317,960
	Payments for other operating activities		(404,837,602)	(278,679,354
	Cash generated from operating activities before		and the second	and the second second
	changes in operating assets and liabilities		1,933,573,111	1,604,272,597
	Increase / (decrease) in operating assets and lia	bilities		
	Purchase/sale of trading securities (BITs/Books)		(7,966,519,058)	3,948,065,355
	Loans and advances to customers		(2,141,166,389)	505,093,652
	Other assets		(423,269,113)	(6,142,532,521
	Deposits from other banks / borrowings		(4,507,357,529)	21,490,521
	Deposits from oustomers		15,740,781,344	(4,608,577,817
	Other liabilities account of customers		(4,924,376,077)	6,983,319
	Other liabilities		547.622.971	(773,004,047
			(3,674,283,850)	(7,042,481,538
	Net cash from operating activities		(1,740,710,739)	(5,438,208,941
8)	Cash flows from investing activities			
	Purchase of property, plant and equipment		(129,691,977)	(195,312,710
	Net cash used in investing activities		(129,691,977)	(195,312,710
c	Cash flows from financing activities			
8	Redemption of Prime Bank sub-ordinated bond			(500,000,000
	Repayment of borrowings and leasing liabilities		(82,559,164)	(64,433,972
	Interest paid on lease liabilities		(16,835,491)	(15,041,848
	Net cash used in financing activities		(99,394,655)	(579,475,821
		20.20.20		
	Net increase / (decrease) in cash and cash equivalents		(1,969,797,371)	(6,212,997,472
	Effects of exchange rate changes on cash and cash equ	ilvalents	1,753,840	325,389
	Cash and cash equivalents at beginning of the year		22,528,102,791	28,004,586,417
G)	Cash and cash equivalents at end of the period (D+E+F)	20,560,059,259	21,791,914,334
	Cash and cash equivalents at end of the period			
	Cash in hand (including foreign currencies) Balance with Bangladesh Bank and its agent bank (s)		3,927,489,268	3,820,589,936
	(including foreign currencies)		13,810,539,939	11,794,336,793
	Balance with other banks and financial institutions		2.818.886,553	6,172,653,105
	Prize bonds		3,143,500	4,334,500
	Prize solitas		20,560,059,259	21,791,914,334
	sd/-	sd/-		sd/-
-7	· · ·	f Financial Officer	3.5	Managing Director
	sd/-			sd/-

Notes to the Financial Statements

as at and for the period ended 31 March 2023

Dated , 17 April 2023

Status of the bank
Prime iterik Umited ("the Bank") was incorporated as a public limited company in Bangladesh under Companies Act, 1994 with the registered office of the Company at 119-120 Moltheet C/A, Dhaka-1000. It commenced its banking business with one branch on April 17, 1995 under the license issued by Bangladesh Bank. At present, the Bank has 146 (One Hundred Forty Six) branches including 18 (Eighteen) SME Centrew) Branches all over Bangladesh and 2 (Tivo) bookh kousted at Dhaka Ciuty, Dhaka and at Chittagong Port, Chittagong. Out of the above 146 branches, 35 (five) branches are designabed as inlamic Banking branch complying with the rules of Islamic Shartah. Also, the Bank has 3 (Three) Off-shore Banking branch Companies 3 (Foreign subsidieries & 2 Local subsidieries). The Bank were for Initial Public Coffering (PIO) in 1999 and its shares were isted with Dhaka Stock Exchange Limited and Chittagong Stock Exchange Limited as a publichtraded company for its general cleases of share.

1.1 Principal activities
The principal activities of the Bank are to provide all kinds of commercial banking services to customers through its branches and SMC centers/ branches in Benglodesh. The Bank also provides off shore banking services through its 3 (Three) Off shore Banking Units (OBU).

2. Accounting policies
2.1. Accounting policies in the interim financial statements are same as that were applied in its last annual financial statements of 31 December 2022. The consolidated financial statements included the financial statements of Prime Bank Limited and its subsidiaries. Limited are prime Bank Investment Limited, Prime Bank Securities Limited, Prime Exchange Cox. (Pile) Limited, Singapore, PBL Sexchange (LW), Limited and PBL Finance (Hong Kong) Limited.

2.2 Basis of preparation
The financial statements 3-month ended on 31 March 2023 have been proposed in condensed form in accordance with the requirements of International Accounting Standard (IAS)-34 "Interim Financial Reporting" and Bangladesh Securities and Exchange Commission Rules 2020, and following the provisions of International Financial Reporting Standards (IFRS) and all other International Accounting Standards (IAS) as applicable for the Banks.

2.3 Adequate provision has been made against loans and advances, off-balance sheet items, investments and other assets as per Bangladesh Bank's circulars.

2.5 The consolidated financial statements have been prepared for the period ended on 31 March 2023 in accordance with International Accounting Standard (IAS)-27, "Separate Financial Statements" and International Financial Reporting Standard (IFRS)-10, "Consolidated Financial Statements".

2.6 The financial statements were approved by the Board of Directors on 17 April 2023.

2.7 General a) These financial statements are presented in Taka, which is the Bank's functional currency. Figures appearing in these financial statements have been rounded off to the nearest Taka.

 figures of previous year have been rearranged and/or restated whenever necessary to conform to current year's presentation. 31 Mar 2023 31 Mar 2022

3 Shareholders' Equity
Field up coptal
Share premain
Statutiony reserve
Reveluation gain / (loss) on investments
Reveluation reserve
Foreign currency translation gein
Surplus in profit and loss account / Retained earnings 8,722,445,510 6,450,130,304 33,377,421,902 31,096,525,058

4 Earning Per Share (EPS) has been calculated in accordance with IAG-33. "Earnings Per Share (EPS)", Calculation of EPS.
Profit after tax for the year (Solo).
Profit after tax for the year (Consolidated).
Weighted everage number of share.
Earnings per share (Solo).
Earnings per share (Solo).

	Control State State Control Control State	W1000 -	90,000
	The bank has no dilutive instruments that is why we are not considering the diluted con-	nings per share.	
5	Calculation of Net Asset value per Share (NAVPS) Sheembolders' Rajun', (Solo) Sheembolders' Rajun', (Colonosidened) Weighted swerzege number of share Net Asset value per Share (NAVPS) (Colonosidated) Net Asset value per Share (NAVPS) (Colonosidated)	33,377,421,902 33,256,271,440 1,132,283,477 29,48 29,37	31,096,525,058 30,994,487,934 1,132,283,477 27,46 27,36
6	Calculation of Net Cash Flow Per Share (NOCFPS) Net Cash from Operating Activities (Solid) Net Cash from Operating Activities (Computed Activities) Weighted everage number of share Net operating cash flow per share (Solido) Net Coerating cash flow per share (Corsolidated)	(1,740,710,739) (1,525,606,855) 1,132,283,477 (1,54) (1,35)	(5,438,208,941) (5,013,795,890) 1,132,283,477 (4,80) (4,43)
,	Reconciliation of statement of cash flows from operating activities Profit before pension Adjustment for non cash items; Destreastion on fised asset Amortization on software Amortization on software Amortization on House Furnishing Adjustment with non-operating activities	2,605,581,410 149,025,019 23,473,622 1,276,000 172,874,641	2,038,336,567 137,217,914 31,100,370 1,050,000 164,366,284
		CONTRACTOR OF THE	70.000.000

112,500,000 202,910,101

Dated, 17 April 2023 The details of the published 1st Quarter financial statements are available in the web-site of the company. The address of the web-site is www.primebank.com.bd

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