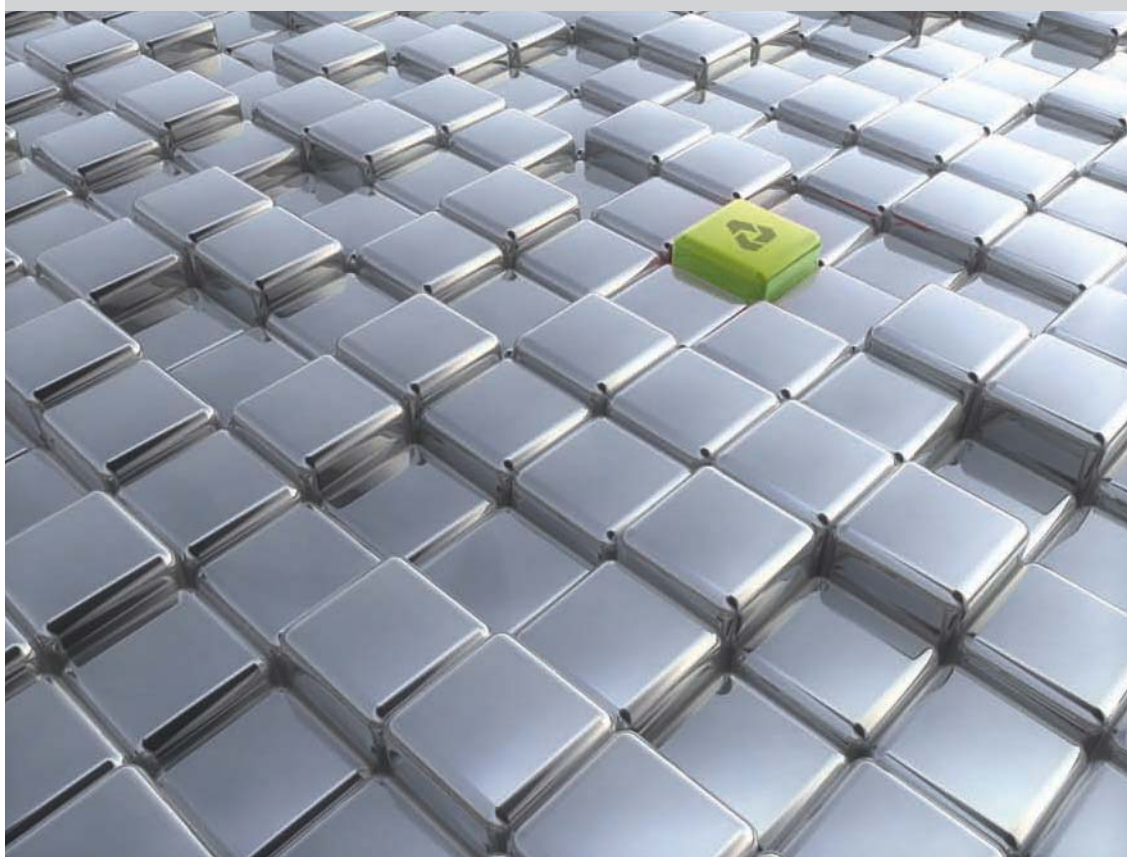




2012 Half-yearly Report



Balancing Resources
Enhancing Values

Prime Finance is a diversified financial service provider that is known for its quality products and services, outstanding customer service, prudent risk management and its focus on the future. Prime Finance has also been recognized as one of the most respected and trusted companies of the country.

Since its inception, Prime Finance has been committed to a set of core values that were embodied by the Company's founders and remains the cornerstone of our philosophy. These values shape everything we do - from how we develop and market our products to how we serve our customers, employees, and communities. This year's Annual Report is a tribute to the workforce of Prime Finance. Our constant commitment to excellence has not only kept us at the pinnacle of the NBFIs sector of the country but also earned us recognition at international level. With each passing year, we continue to expand and explore new horizons of success with a vision of rising higher and enhancing our expertise for serving you better.

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Consolidated Balance Sheet

as at 30 June 2012

	(Figures in BDT)	
PROPERTY AND ASSETS	30 June 2012 (Un-audited)	31 Dec 2011
<u>Cash</u>		
In hand (including foreign currencies)	45,000	45,000
Balance with Bangladesh Bank and its agent bank (including foreign currencies)	93,126,450	59,523,740
Total Cash	93,171,450	59,568,740
<u>Balance with other banks and financial institutions</u>		
In Bangladesh	465,352,759	544,717,347
Outside Bangladesh	-	-
Total Balance with other banks and financial institutions	465,352,759	544,717,347
 <u>Money at call and on short notice</u>	 -	 -
<u>Investments</u>		
Government	-	-
Others	1,159,880,400	1,300,164,193
Total Investments	1,159,880,400	1,300,164,193
 <u>Loans, advances and Leases</u>		
Loans, advances and Leases	10,748,253,167	10,396,598,999
Bills purchased and discounted	-	-
Total Loans, advances and leases	10,748,253,167	10,396,598,999
 <u>Fixed assets including premises, furniture and fixtures</u>		
Other assets	331,503,145	327,674,192
Non banking assets	2,551,445,574	2,487,518,286
	-	-
Total assets	15,349,606,496	15,116,241,756

Consolidated Balance Sheet - Continued

	(Figures in BDT)	
LIABILITIES AND CAPITAL	30 June 2012 (Un-audited)	31 Dec 2011
Liabilities		
Borrowings from other banks financial institutions and agents	2,912,210,179	4,019,152,726
Deposits and other accounts		
Current and other accounts	-	-
Bills payable	-	-
Savings account	-	-
Term Deposits	5,555,848,080	4,315,609,590
Bearer certificates of deposit	-	-
Other deposits	-	-
Total Deposits and other accounts	5,555,848,080	4,315,609,590
Other liabilities	2,104,937,200	2,097,082,449
Total liabilities	10,572,995,459	10,431,844,765
Capital/shareholders' equity		
Paid up capital	2,274,304,032	1,624,502,880
Statutory reserve	755,711,970	755,711,970
Share money deposit	68,750,000	18,000,000
Other reserves	-	-
Retained earnings	1,018,516,079	1,561,846,535
Minority interest	437,385,206	502,391,856
Revaluation reserve	221,943,750	221,943,750
Total shareholders' equity	4,776,611,037	4,684,396,992
Total liabilities and shareholders' equity	15,349,606,496	15,116,241,756

Consolidated Balance Sheet - Continued

OFF-BALANCE SHEET ITEMS

30 June 2012
(Un-audited)

(Figures in BDT)
31 Dec 2011

Contingent liabilities

Acceptances and endorsements	-	-
Letters of guarantee	-	-
Irrevocable letters of credit	-	-
Bills for collection	-	-
Other contingent liabilities	-	-
Total Contingent liabilities	-	-

Other commitments

Documentary credits and short term trade-related transactions	-	-
Forward assets purchased and forward deposits placed	-	-
Undrawn note issuance and revolving underwriting facilities	-	-
Undrawn formal standby facilities, credit lines and other commitments	-	-
Total Other commitments	-	-

Total off-Balance Sheet items including contingent liabilities	-	-
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Md. Mizanur Rahman FCA
Chief Financial Officer


Asad Khan
Managing Director

Consolidated Profit and Loss Account

(Figures in BDT)	for the half year ended 30 June		for the 2nd quarter ended 30 June	
	2012	2011	2012	2011
Interest income	821,704,244	628,953,114	426,284,996	248,687,289
Interest paid/profit shared on deposits and borrowings etc.	(644,205,021)	(459,054,896)	(325,735,645)	(168,137,216)
Net interest income	177,499,223	169,898,218	100,549,351	80,550,073
Investment income	55,791,098	305,221,794	56,747,446	76,847,483
Fees, Commission, exchange and brokerage	53,549,024	106,534,405	27,707,980	66,317,776
Other operating income	139,227,164	99,724,291	38,979,019	34,011,476
	248,567,286	511,480,490	123,434,445	177,176,735
Total operating income (A)	426,066,509	681,378,708	223,983,796	257,726,808
Salaries and other employee benefits	61,259,896	50,987,381	35,813,747	24,221,935
Rent, taxes, insurance, electricity etc.	8,097,309	6,013,461	3,891,176	4,243,260
Legal expenses	600,396	1,511,632	435,222	73,487
Postage, stamp, telecommunication etc.	1,043,581	7,433,825	441,709	6,972,192
Stationery, printing, advertisements etc.	5,094,195	5,442,209	3,004,296	2,648,257
Managing Director's salary and fees	4,800,000	1,935,060	3,096,230	879,112
Directors' fees	540,000	725,000	290,000	495,000
Auditors' fees	-	-	-	-
Depreciation and repair of assets	4,064,072	4,002,358	2,149,246	1,642,427
Other expenses	9,455,644	14,671,349	6,576,210	9,228,358
Total operating expenses (B)	94,955,093	92,722,275	55,697,836	50,404,028
Profit before provision (C=A-B)	331,111,416	588,656,433	168,285,960	207,322,780
Provision for loans, advances and leases				
General provision	(16,952,449)	(51,788,437)	(16,952,449)	13,358,128
Specific provision	84,109,795	93,615,348	84,109,795	26,232,558
Provision for diminution in value of investment	55,000,000	(576,911)	55,000,000	(25,840,686)
Total provision (D)	122,157,346	41,250,000	122,157,346	13,750,000
Total profit before tax (C-D)	208,954,070	547,406,433	46,128,614	193,572,780
Provision for tax				
Current	67,490,025	104,773,020	30,764,829	45,528,706
Deferred	-	-	-	-
Total Provision for tax	67,490,025	104,773,020	30,764,829	45,528,706
Net profit after tax	141,464,045	442,633,413	15,363,785	148,044,074

Consolidated Profit and Loss Account - Continued

	for the half-year ended 30 June		for the 2nd quarter ended 30 June	
(Figures in BDT)	2012	2011	2012	2011
Attributable to				
Shareholders of the company	106,470,695	401,000,747	(146,103)	124,479,443
Minority interest	34,993,350	41,632,666	15,509,887	23,564,631
Appropriations				
Statutory reserve	-	-	-	-
General reserve	-	-	-	-
Proposed cash dividend	-	-	-	-
Proposed stock dividend	-	-	-	-
Retained surplus	141,464,045	442,633,413	15,363,784	148,044,074
Weighted average no. of outstanding share	227,430,403	227,430,403	227,430,403	227,430,403
Earnings per share (restated)	0.47	1.76	0.00	0.55


Md. Mizanur Rahman FCA
 Chief Financial Officer


Asad Khan
 Managing Director

Consolidated Cash Flow Statement

for the half-year ended 30 June

(Figures in BDT)

	2012	2011
OPERATING ACTIVITIES (A)		
Interest receipts	755,983,020	568,185,688
Interest payments	(777,650,785)	(424,185,302)
Fee and commission receipts	574,215	338,095
Dividend receipts	4,439,889	9,542,980
Capital gains from sale of listed shares	11,554,554	224,921,565
Cash payments to employees	(56,080,224)	(36,697,634)
Cash payments to suppliers and management expenses	(86,210,658)	(58,693,576)
Income taxes paid	(150,000,000)	(107,790,216)
Receipts from other operating activities	1,249,750,399	31,774,161
Payments for other operating activities	(599,728,936)	-
Cash generated before changes in operating assets and liabilities	352,631,474	207,395,761
Increase/(decrease) in operating assets and liabilities		
Net loans and advances to customers	(460,243,170)	(663,075,323)
Loans and deposits from banks and other customers	113,698,021	(77,186,635)
Cash generated from operating assets and liabilities	(346,545,149)	(740,261,958)
Net cash generated from operating activities	6,086,325	(532,866,197)
INVESTMENT ACTIVITIES (B)		
Acquisition of Property, plant and equipment	(7,719,161)	(2,559,315)
Sale of securities	447,412,578	485,410,339
Investment in securities	(294,791,619)	(210,761,929)
Investment in PFI Securities Ltd.	(10,000,000)	-
Net cash used in investing activities	134,901,798	272,089,095
FINANCING ACTIVITIES (C)		
Dividend paid	(100,000,000)	-
Issuance of shares	(86,750,000)	-
Net cash used in financing activities	(186,750,000)	-
Net increase in cash and cash equivalents (D=A+ B + C)	(45,761,877)	(260,777,102)
Effects of exchange rate changes on cash and cash equivalents (E)	-	-
Cash and cash equivalents at beginning of the period (F)	604,286,087	753,171,408
Cash and cash equivalents at end of the period (D+E+F)	558,524,210	492,394,306
Cash and cash equivalents represents		
Cash in hand (including foreign currencies)	40,000	20,000
Balance with Bangladesh Bank and its agent bank (including foreign currencies)	93,126,451	56,595,558
Balance with other banks and financial institutions	465,357,759	435,778,748
Total Cash and cash equivalents	558,524,210	492,394,306

Consolidated Statement of Changes in Equity

for the half year ended 30 June 2012

(Figures in BDT)	Paid up Capital	Statutory Reserve	Other reserve	Retained Earnings	Minority Interest	Total
Balance as at 1 January 2012	1,624,502,880	755,711,970	221,943,750	1,561,846,536	502,391,856	4,666,396,992
Changes during the period						
Net profit for the period 2012	-	-	-	106,470,695	34,993,350	141,464,045
Transfer to statutory reserve	-	-	-	-	-	-
Issue of bonus share (2011)	649,801,152	-	-	(649,801,152)	-	-
Payment of dividend	-	-	-	-	(100,000,000)	(100,000,000)
Balance as at 30 June 2012	2,274,304,032	755,711,970	221,943,750	1,018,516,079	437,385,206	4,707,861,037

Balance as at 1 January 2011	902,501,600	651,297,442	221,943,750	1,715,745,762	402,095,895	3,893,584,449
Changes during the period						
Net profit for the period 2011	-	-	-	401,000,747	41,632,666	442,633,413
Transfer to statutory reserve	-	-	-	-	-	-
Issue of bonus share (2010)	722,001,280	-	-	(722,001,280)	-	-
Balance as at 30 June 2011	1,624,502,880	651,297,442	221,943,750	1,394,745,229	443,728,561	4,336,217,862

Balance Sheet

as at 30 June 2012

	(Figures in BDT)	
PROPERTY AND ASSETS	30 June 2012 (Un-audited)	31 Dec 2011
<u>Cash</u>		
In hand (including foreign currencies)	40,000	40,000
Balance with Bangladesh Bank and its agent bank (including foreign currencies)	93,126,450	59,523,740
Total Cash	93,166,450	59,563,740
<u>Balance with other banks and financial institutions</u>		
In Bangladesh	669,471,744	523,511,653
Outside Bangladesh	-	-
Total balance with other banks and financial institutions	669,471,744	523,511,653
 <u>Money at call and on short notice</u>	 -	 -
<u>Investments</u>		
Government	-	-
Others	796,457,004	1,007,221,310
Total Investments	796,457,004	1,007,221,310
<u>Loans, advances and leases</u>		
Loans, advances and leases etc.	9,055,521,903	8,705,279,178
Bills purchased and discounted	-	-
Total Loans, advances and leases	9,055,521,903	8,705,279,178
 Fixed assets including premises furniture and fixtures	 327,537,651	 323,776,965
Other assets	3,589,819,725	3,336,698,993
Non banking assets	-	-
Total assets	14,531,974,477	13,956,051,839

Balance Sheet - Continued

	(Figures in BDT)	
LIABILITIES AND CAPITAL	30 June 2012	31 Dec 2011
	(Un-audited)	
Liabilities		
Borrowings from other banks, financial institutions and agents	2,912,210,179	4,019,152,724
Deposits and other accounts		
Current and other accounts	-	-
Bills payable	-	-
Savings accounts	-	-
Term Deposits	5,555,848,080	4,315,609,590
Bearer certificates of deposit	-	-
Other deposits	-	-
Total Deposits and other accounts	5,555,848,080	4,315,609,590
Other liabilities	1,849,518,197	1,610,872,174
Total liabilities	10,317,576,456	9,945,634,488
Capital/shareholders' equity		
Paid up capital	2,274,304,032	1,624,502,880
Statutory reserve	755,711,969	755,711,969
Other reserves	-	-
Retained earnings	962,438,270	1,408,258,752
Revaluation reserve	221,943,750	221,943,750
Total shareholders' equity	4,214,398,021	4,010,417,351
Total liabilities and shareholders' equity	14,531,974,477	13,956,051,839

Balance Sheet - Continued

OFF-BALANCE SHEET ITEMS

30 June 2012
(Un-audited)

(Figures in BDT)
31 Dec 2011

Contingent liabilities

Acceptances and endorsements	-	-
Letters of guarantee	-	-
Irrevocable letters of credit	-	-
Bills for collection	-	-
Other contingent liabilities	-	-
Total Contingent liabilities	-	-

Other commitments

Documentary credits and short term trade-related transactions	-	-
Forward assets purchased and forward deposits placed	-	-
Undrawn note issuance and revolving underwriting facilities	-	-
Undrawn formal standby facilities, credit lines and other commitments	-	-
Total Other commitments	-	-

Total off-Balance Sheet items including contingent liabilities	-	-
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Md. Mizanur Rahman FCA
Chief Financial Officer


Asad Khan
Managing Director

Profit and Loss Account

(Figures in BDT)	for the half year ended 30 June		for the 2nd quarter ended 30 June	
	2012	2011	2012	2011
Interest income	679,145,765	536,201,132	342,232,477	272,488,576
Interest paid/profit shared on deposits and borrowings etc.	(632,495,753)	(459,054,896)	(313,866,158)	(242,656,053)
Net interest income	46,650,012	77,146,236	28,366,319	29,832,523
Investment income	178,678,099	305,221,794	179,634,447	76,847,483
Fees, Commission, exchange and brokerage	574,215	338,095	301,057	256,430
Other operating income	138,748,164	98,483,494	39,357,768	32,780,679
Total	318,000,478	404,043,383	219,293,272	109,884,592
Total operating income (A)	364,650,490	481,189,619	247,659,591	139,717,115
Salaries and other employee benefits	51,038,282	40,775,153	29,559,593	17,591,459
Rent, taxes, insurance, electricity etc.	5,335,846	5,299,432	2,591,635	3,771,731
Legal expenses	571,646	143,057	406,472	69,737
Postage, stamp, telecommunication etc.	954,14	7,403,825	400,555	6,982,192
Stationery, printing, advertisements etc.	4,907,079	5,051,469	2,881,324	2,421,953
Managing Director's salary and fees	2,700,000	649,415	2,046,230	472,499
Directors' fees	335,000	395,000	210,000	245,000
Auditors' fees	-	-	-	-
Depreciation and repair of assets	3,544,757	3,591,745	1,869,355	1,584,949
Other expenses	9,125,718	8,221,591	6,448,012	5,980,179
Total operating expenses (B)	78,512,475	71,530,687	46,413,176	39,119,699
Profit before provision (C=A-B)	286,138,015	409,658,932	201,246,415	100,597,416
Provision for loans, advances and leases				
General provision	(16,952,449)	(63,038,437)	(16,952,449)	2,108,128
Specific provision	84,109,795	93,615,348	84,109,795	26,232,558
Provision for diminution in value of investment	-	(576,911)	-	(25,840,686)
Total provision (D)	67,157,346	30,000,000	67,157,346	2,500,000
Total profit before tax (C-D)	218,980,669	379,658,932	134,089,069	98,097,416

Profit and Loss Account - Continued

(Figures in BDT)	for the half-year ended 30 June		for the 2nd quarter ended 30 June	
	2012	2011	2012	2011
Provision for tax				
Current	15,000,000	41,107,185	7,500,000	8,964,922
Deferred	-	-	-	-
Total Provision for tax	15,000,000	41,107,185	7,500,000	8,964,922
Net profit after tax	203,980,669	338,551,747	126,589,069	89,132,494
Appropriations				
Statutory reserve	-	-	-	-
General reserve	-	-	-	-
Proposed cash dividend	-	-	-	-
Proposed stock dividend	-	-	-	-
Retained surplus	203,980,669	338,551,747	126,589,069	89,132,494
Weighted average no. of outstanding share	227,430,403	227,430,403	227,430,403	227,430,403
Earnings per share (restated)	0.90	1.49	0.56	0.39


Md. Mizanur Rahman FCA
 Chief Financial Officer


Asad Khan
 Managing Director

Cash Flow Statement

for the half-year ended 30 June

(Figures in BDT)

	2012	2011
OPERATING ACTIVITIES (A)		
Interest receipts	685,570,521	541,528,442
Interest payments	(777,454,529)	(424,185,302)
Fee and commission receipts	574,215	338,095
Dividend receipts	154,255,489	9,542,980
Capital gains from sale of listed shares	11,554,554	224,689,386
Cash payments to employees	(48,580,224)	(32,073,141)
Cash payments to suppliers and management expenses	(63,658,909)	(56,219,902)
Income taxes paid	(150,000,000)	(107,790,216)
Receipts from other operating activities	422,220,307	-
Payments for other operating activities	(4,849,292)	-
Cash generated from operating activities before changes in Operating assets and liabilities	229,632,132	155,830,342
Increase/(decrease) in operating assets and liabilities		
Net loans and advances to customers	(460,243,170)	(348,075,323)
Loans and deposits from banks and other customers	292,629,937	(77,186,635)
Cash generated from operating assets and liabilities	(167,613,233)	(425,261,958)
Net cash generated from operating activities	62,018,899	(269,431,616)
INVESTMENT ACTIVITIES (B)		
Acquisition of Property, plant and equipment	(7,373,365)	(1,598,938)
Disposal of fixed assets	-	-
Advance for Purchase of Vehicles	-	-
Sale of securities	517,412,578	485,410,339
Investment in securities	(244,995,310)	(186,832,047)
Investment in Prime Finance 1 st Mutual Fund	-	-
Investment in Prime Finance AMCL	-	-
Investment in PFI Securities Ltd.	(10,000,000)	-
Investment in Prime Finance Capital Management Ltd.	(137,500,000)	-
Investment in Prime Properties Ltd.	-	-
Investment in Prime Prudential Fund Ltd.	-	-
Net cash used in investing activities	117,543,903	296,979,354
FINANCING ACTIVITIES (C)		
Dividend paid	-	-
Issuance of shares	-	-
Net cash used in financing activities	-	-
Net (decrease)/increase in cash and cash equivalents (D=A+ B + C)	179,562,802	27,547,738
Effects of exchange rate changes on cash and cash equivalents (E)	-	-
Cash and cash equivalents at beginning of the period (F)	583,075,393	442,983,766
Cash and cash equivalents at end of the period (D+E+F)	762,638,195	470,531,504
Cash and cash equivalents represents		
Cash in hand (including foreign currencies)	40,000	15,000
Balance with Bangladesh Bank and its agent bank (including foreign currencies)	93,126,451	56,595,558
Balance with other banks and financial institutions	669,471,744	413,920,946
Total Cash and cash equivalents	762,638,195	470,531,504

Statement of Changes in Equity

for the half year ended 30 June 2012

(Figures in BDT)	Share Capital	Statutory Reserve	Other Reserve	Retained Earnings	Total
Balance as at 1 January 2012	1,624,502,880	755,711,970	221,943,750	1,408,258,753	4,010,417,353
Changes during the period					
Net profit for the period 2012	-	-	-	203,980,669	203,980,669
Transfer to statutory reserve	-	-	-	-	-
Issue of bonus share (2011)	649,801,152	-	-	(649,801,152)	-
Balance as at 30 June 2012	2,274,304,032	755,711,970	221,943,750	962,438,270	4,214,398,022

Balance as at 1 January 2011	902,501,600	651,297,442	221,943,750	1,712,601,919	3,488,344,711
Changes during the period					
Issuance of bonus shares (FY-2010)	722,001,280	-	-	(722,001,280)	-
Net profit for the period	-	-	-	402,077,581	402,077,581
Total change	722,001,280	-	-	(319,923,699)	402,077,581
Balance as on 30 June 2011	1,624,502,880	651,297,442	221,943,750	1,392,678,220	3,890,422,292

Selected Explanatory Notes

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" and Rule 13 of the Securities and Exchange Rules 1987. These financial statements are un-audited and are being submitted to the shareholders. In the opinion of the management of the Company, the half-yearly financial statements presented herein fairly represent the financial position, results of the operation, and cash flows of the Company for the relevant period in accordance with Bangladesh Accounting Standards (BAS), Financial Institutions Act, 1993, the Companies Act, 1994, the Securities and Exchange Rules 1987, the rules and 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 accounts are the same as those applied in preparation of accounts for the preceding year ended 31 December 2011.

Capitalization of Bonus shares

The shareholders approved 40 percent stock dividend in the 16th Annual General Meeting of the Company held on 28 March 2012. As per the decision of the shareholders, 40 percent stock dividend has been capitalized on that date and Company's paid up capital increased to Tk. 2,274 million from Tk. 1,164 million.

Commencement of business by Prime Finance Capital Management Limited

Prime Finance Capital Management Limited, a 60 percent owned subsidiary of Prime Finance & Investment Limited started its commercial operation on/from 01 January 2011. The half yearly performance of the company was taken into consideration for the purpose of preparing consolidated financial statements.

Approval of half-yearly report

The half-yearly financial statements for the period ended 30 June 2012 were approved on 26 July 2012.

General

The half yearly financial statements for the period ended 30 June 2012 are un-audited. The comparative figures have been restated and rearranged whenever considered necessary to ensure comparability with the current financial statements.

Copies of the half-yearly report

The Company will send its half-yearly report to the shareholders and will make copies available from the registered office of the company at 63 Dilkusha C.A., Dhaka and on the Company's website at www.primefinancebd.com

Shareholders' & Corporate Information

Registered office & Dhaka branch

63 Dilkusha Commercial Area
Dhaka-1000
Phone: 88-02-9563883
Fax: 88-02-9563692
E-mail: info@primefinancebd.com

Chittagong branch

C&F Tower (2nd Floor)
1712 (New), SK. Mujib Road
Agrabad C.A., Chittagong-4100
Phone: 88-031-2522663
Fax: 88-031-2522664
E-mail: ctg@primefinancebd.com

Rajshahi branch

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88 Shaheb Bazar, Rajshahi
Phone : 88-0721-774801
Fax : 88-0721-774703
E-mail : raj@primefinancebd.com

Corporate website & e-mail

www.primefinancebd.com
info@primefinancebd.com

Company Secretary

Syed Moniruzzaman ACS

Stock Listing

Bourse	Symbol	Date of listing
DSE	PRIMEFIN	4 October 2005
CSE	PRIMEFIN	2 October 2005

Auditors

A. Qasem & Co.
Chartered Accountants
Suits 01-03, (Level-7)
Plot-15, Road-103, Block CEN (C)
Gulshan Avenue, Dhaka-1212

Legal Adviser

A Hossain & Associates
3B Outer Circular Road
Maghbazar, Dhaka-1217

Hasan & Associates
65-66 Motijheel C.A
Dhaka-1000

Tax Consultant

A. Hossain & Co.
Chartered Accountants
Paramount Heights (Level-7)
65/2/1 Box Culvert Road
Purana Paltan, Dhaka-1000

Principal Bankers

Shahjalal Islami Bank Limited
Mercantile Bank Limited
Dutch Bangla Bank Ltd.
Mutual Trust Bank Ltd.
One Bank Ltd.
Al-Arafa Islami Bank Ltd.

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