

LB Gratuity Opportunities Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Financial Position (Unaudited)

As per the Rule 70 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১

As at 30 September 2025

Particulars	Notes	Amount in Taka	
		30-Sep-2025	30-Jun-2025
A. Assets			
Investments (at market price)	1.00	83,294,705	69,179,052
Investment in Money Market (TDR)	2.00	9,300,000	9,300,000
Preliminary and issue expenses	3.00	1,183,419	1,319,003
Advance, deposit and prepayments	4.00	112,724	114,994
Other receivables	5.00	1,392,540	669,256
Cash and cash equivalents	6.00	1,499,948	9,822,505
Total Assets		96,783,336	90,404,810
B. Liabilities			
Liability for expenses	7.00	651,903	1,109,750
Total Liabilities		651,903	1,109,750
C. Net Assets (A-B)		96,131,433	89,295,060
D. Owners' Equity			
Unit capital fund	8.00	88,924,900	89,062,120
Unit premium reserve	9.00	(3,287,954)	(3,277,880)
Retained earnings	10.00	10,494,487	3,510,820
Total		96,131,433	89,295,060
Net Asset Value (NAV) Per Unit			
At market price	11.00	10.81	10.03
At cost price	12.00	11.51	11.97

On behalf of LB Gratuity Opportunities Fund


 Chairman, Trustee
 Investment Corporation of Bangladesh


 Chief Executive Officer
 LankaBangla Asset Management Company Limited


 Member Secretary, Trustee
 Investment Corporation of Bangladesh


 Assistant Manager
 LankaBangla Asset Management Company Limited

LB Gratuity Opportunities Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Profit or Loss and Other Comprehensive Income (Unaudited)

As per the Rule 70 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১

For the Period from 01 July 2025 to 30 September 2025

Particulars	Notes	Amount in Taka	
		1-Jul-2025 to 30-Sep-2025	1-Jul-2024 to 30-Sep-2024
Revenue			
Gain/(loss) on sale of marketable securities	13.00	665,152	3,789,022
Dividend income	14.00	85,000	370,010
Interest income	15.00	372,282	388,982
		1,122,434	4,548,014
Less : Operating Expenses			
Management fees	16.00	543,438	512,964
Trustee fees	17.00	36,032	33,746
Custodian fees	18.00	33,870	25,972
BSEC annual fees		25,205	23,504
Amortization of preliminary and issue expenses		135,584	135,584
Advertisement and publication expenses		15,600	63,000
CDBL settlement and demat charges		2,318	1,322
CDBL fees		6,553	6,553
Bank charges and excise duty		690	575
Total Expenses		799,290	803,220
Profit/(Loss) Before Provision for the Period		323,144	3,744,794
Add/(Less): (Provision)/write back of provision for the period	19.00	11,113,629	2,137,792
Net Profit/(Loss) After Provision for the Period		11,436,773	5,882,586
Earnings Per Unit (EPU) After Provision for the Period	20.00	1.29	0.66

On behalf of LB Gratuity Opportunities Fund



Chairman, Trustee
Investment Corporation of Bangladesh



Chief Executive Officer
LankaBangla Asset Management Company Limited



Member Secretary, Trustee
Investment Corporation of Bangladesh



Assistant Manager
LankaBangla Asset Management Company Limited

LB Gratuity Opportunities Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Changes in Equity (Unaudited)

As per the Rule 70 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১

For the Period from 01 July 2025 to 30 September 2025

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
Opening balance as at 01 July 2025	89,062,120	(3,277,880)	3,510,820	89,295,060
Unit fund raised for the period	62,780	-	-	62,780
Unit fund decrease for the period	(200,000)	-	-	(200,000)
Unit premium reserve for the period	-	4,726	-	4,726
Unit discount for the period	-	(14,800)	-	(14,800)
Net Profit/(loss) after provision for the period	-	-	11,436,773	11,436,773
Dividend paid for the year	-	-	(4,453,106)	(4,453,106)
Closing balance as at 30 September 2025	88,924,900	(3,287,954)	10,494,487	96,131,433

LB Gratuity Opportunities Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Changes in Equity (Unaudited)

As per the Rule 70 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১

For the Period from 01 July 2024 to 30 September 2024

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
Opening balance as at 01 July 2024	89,743,170	(3,226,461)	(2,183,772)	84,332,937
Unit fund raised for the period	71,630	-	-	71,630
Unit fund decrease for the period	(935,960)	-	-	(935,960)
Unit premium reserve for the period	-	3,364	-	3,364
Unit discount for the period	-	(51,497)	-	(51,497)
Net Profit/(loss) after provision for the period	-	-	5,882,586	5,882,586
Closing balance as at 30 September 2024	88,878,840	(3,274,594)	3,698,814	89,303,060

On behalf of LB Gratuity Opportunities Fund

Chairman, Trustee
Investment Corporation of Bangladesh

Chief Executive Officer
LankaBangla Asset Management Company Limited

Member Secretary, Trustee
Investment Corporation of Bangladesh

Assistant Manager
LankaBangla Asset Management Company Limited

LB Gratuity Opportunities Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Cash Flows (Unaudited)

As per the Rule 70 of the সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা ২০০১

For the Period from 01 July 2025 to 30 September 2025

Particulars	Notes	Amount in Taka	
		1-Jul-2025 to 30-Sep-2025	1-Jul-2024 to 30-Sep-2024
A. Cash Flows from Operating Activities			
Gain on sale of securities	21.00	1,662,836	3,789,022
Dividend income received in cash	22.00	635,000	472,210
Interest income realized in cash	23.00	-	420,440
Pre Payments and Payment made for expenses	24.00	(1,119,285)	(1,215,466)
Net cash flows from/(used in) operating activities		1,178,551	3,466,206
B. Cash Flows from Investing Activities			
Acquisition of shares from secondary market	25.00	(12,833,848)	(13,274,616)
Proceeds from sale of shares in secondary market	26.00	7,933,140	9,066,642
Investments return from government treasury bill		-	9,725,160
Net cash flows from/(used in) investing activities		(4,900,708)	5,517,186
C. Cash Flows from Financing Activities			
Proceeds from issuance of units	27.00	67,506	75,002
Payments made for re-purchase of units	28.00	(214,800)	(987,504)
Dividend paid for the year	29.00	(4,453,106)	-
Net cash flows from/(used in) financing activities		(4,600,400)	(912,502)
D. Net Cash Inflows/Outflows for the period (A+B+C)		(8,322,556)	8,070,890
E. Cash and cash equivalents at the beginning of the period		9,822,505	14,780,424
F. Cash and cash equivalents at the end of the period (D+E)		1,499,948	22,851,314
Net Operating Cash Flows Per Unit (NOCFU)	30.00	0.13	0.39

On behalf of LB Gratuity Opportunities Fund



Chairman, Trustee
Investment Corporation of Bangladesh



Chief Executive Officer
LankaBangla Asset Management Company Limited



Member Secretary, Trustee
Investment Corporation of Bangladesh



Assistant Manager
LankaBangla Asset Management Company Limited

LB Gratuities Opportunities Fund

Asset Manager: LankaBangla Asset Management Company Limited

Notes to the Financial Statements (Unaudited)

For the Period from 01 July 2025 to 30 September 2025

		Amount in Taka	
		30-Sep-2025	30-Jun-2025
1.00 Investments (at market price)			
Investments at market price (Annexure-A)		57,960,705	47,873,772
Investment in Bond (Annexure-A)		11,230,000	9,105,000
Investments in Mutual Fund at market price (Annexure-A)		14,104,000	12,200,280
		83,294,705	69,179,052
2.00 Investment in money market (TDR)			
LankaBangla Finance PLC (Bangshal Branch)-A/C.No. 000423600000278		9,300,000	9,300,000
		9,300,000	9,300,000
3.00 Preliminary and issue expenses			
Opening balance as at 01 July 2025		1,319,003	1,856,918
Less: Amortization made for the period		(135,584)	(537,915)
Closing balance as at 30 September 2025		1,183,419	1,319,003
4.00 Advance, deposit and prepayments			
Advance			
Annual fees to BSEC		74,795	100,000
Annual fees to CDBL		6,696	13,249
Trustee fees-ICB		31,233	1,745
		112,724	114,994
5.00 Other receivables			
Accrued interest-TDR		415,786	119,256
Accrued interest-SND		75,752	-
Receivable from broker house		901,002	-
Dividend receivable (Annexure-G)		-	550,000
		1,392,540	669,256
6.00 Cash and cash equivalents			
Main Bank Accounts (N:6.01)		1,341,749	8,931,438
SIP Bank Accounts (N:6.02)		81,320	831,894
Dividend Bank Accounts (N:6.03)		53,338	53,338
CD Bank Accounts (N:6.04)		23,541	5,835
Brokerage Accounts (N:6.05)		-	-
Total		1,499,948	9,822,505
6.01 Bank accounts (Main):			
City Bank PLC. (Banani branch)-A/C No. 1383727116001		863,029	988,061
ONE Bank PLC. (Banani branch)-A/C No. 0183000000908		478,720	7,943,377
		1,341,749	8,931,438
6.02 Bank accounts (SIP):			
BRAC Bank PLC. (Banani branch)-A/C No. 1507205119366001		81,320	831,894
		81,320	831,894
6.03 Bank accounts (Dividend):			
ONE Bank PLC. (Banani branch)-A/C No. 0183000001252		53,338	53,338
		53,338	53,338
6.04 Bank account (CD):			
ONE Bank PLC. (Banani branch)-A/C No. 0181020007627		23,541	5,835
		23,541	5,835
6.05 Cash at broker house:			
LankaBangla Securities PLC. (Principal Branch)-Trading Code No. A23899		-	-
		-	-



LB Gratuity Opportunities Fund

Asset Manager: LankaBangla Asset Management Company Limited

Notes to the Financial Statements (Unaudited)

For the Period from 01 July 2025 to 30 September 2025

		Amount in Taka	
		30-Sep-2025	30-Jun-2025
7.00 Liability for expenses			
Management fees	543,438	991,359	
Custodian fees	90,295	56,423	
Selling agents' commission	7,302	7,302	
Advertisement and publication expenses	10,800	9,600	
Audit fees	-	45,000	
Unclaimed dividend account	-	-	
Other payable	68	66	
	651,903	1,109,750	
8.00 Unit capital fund			
Opening balance as at 01 July 2025	89,062,120	89,743,170	
Add: New subscription of 6,278 units of Tk. 10 each	62,780	273,270	
Less: Surrendered of 20,000 units of Tk. 10 each	(200,000)	(954,320)	
Closing balance as at 30 September 2025	88,924,900	89,062,120	
Details of Unit Holding Position as on Reporting Date (%)			
Sponsor	33.74%	33.68%	
Insitution	53.70%	53.61%	
Mutual Fund	4.22%	4.21%	
Individual	8.34%	8.50%	
Total	100.00%	100.00%	
9.00 Unit premium reserve			
Opening balance as at 01 July 2025	(3,277,880)	(3,226,461)	
Add: Unit premium for the period	4,726	3,772	
Less: Unit discount for the period	(14,800)	(55,191)	
Closing balance as at 30 September 2025	(3,287,954)	(3,277,880)	
10.00 Retained earnings			
Opening balance as at 01 July 2025	3,510,820	(2,183,772)	
Add: Net profit/(loss) after provision for the period	11,436,773	5,694,592	
Less: Dividend paid for the year	(4,453,106)	-	
Closing balance as at 30 September 2025	10,494,487	3,510,820	
11.00 Net Asset Value (NAV) per unit at market price			
Total asset value at market price	96,783,336	90,404,810	
Less: Liability for expenses	(651,903)	(1,109,750)	
	96,131,433	89,295,060	
Number of units	8,892,490	8,906,212	
NAV per unit at market price	10.81	10.03	
12.00 Net Asset Value (NAV) per unit at cost price			
Total net asset value at market price	96,131,433	89,295,060	
Add: Unrealized loss on securities for the period	6,203,463	17,317,092	
	102,334,896	106,612,152	
Number of units	8,892,490	8,906,212	
NAV per unit at cost price	11.51	11.97	



LB Gratuity Opportunities Fund

Asset Manager: LankaBangla Asset Management Company Limited

Notes to the Financial Statements (Unaudited)

For the Period from 01 July 2025 to 30 September 2025

		Amount in Taka	
		1-Jul-2025 to 30-Sep-2025	1-Jul-2024 to 30-Sep-2024
13.00	Gain/(Loss) on sale of marketable securities (Annxure-C)	665,152	3,789,022
14.00	Dividend income (Annxure-D)	85,000	370,010
15.00	Interest income (Annxure-E)	372,282	388,982
16.00	Magament fees (Annexure-G)	543,438	512,964
17.00	Trustee fees (Annexure-G)	36,032	33,746
18.00	Custodian fees (Annexure-G)	33,870	25,972
19.00	(Provision)/Write back of provision for diminution in value of marketable securities		
	Opening balance as at 01 July 2025	(17,317,092)	(17,232,722)
	Add: (Provision)/write back of provision for the period	11,113,629	2,137,792
	Total unrealized gain/(loss) for the period	(6,203,463)	(15,094,930)
20.00	Earnings per unit		
	Net Profit/(Loss) After Provision for the Period	11,436,773	5,882,586
	Number of units	8,892,490	8,887,884
	Earnings Per Unit (EPU) After Provision for the Period	1.29	0.66
21.00	Gain on sale of securities		
	Gain on sale of securities (Annxure-C)	665,152	3,789,022
	Add: Loss not received in cash	997,684	-
		1,662,836	3,789,022
22.00	Dividend income received in cash		
	Dividend income from investment in securities	85,000	370,010
	Add: Previous period dividend receivable	550,000	102,200
	Less: Current period dividend receivable	-	-
		635,000	472,210
23.00	Interest income realized in cash		
	Interest income	372,282	388,982
	Add: Previous period interest receivable on Bank, TDR & Bonds	119,256	353,898
	Less: Current period interest receivable on Bank, TDR & Bonds	(491,538)	(322,440)
		-	420,440
24.00	Pre payments and payment made for expenses:		
	Total expenses	799,290	803,220
	Less: Preliminary expenses	(135,584)	(135,584)
	Add: Previous period operating expenses payable (N: 24.01)	994,824	1,002,431
	Less: Current period operating expenses payable (N: 24.02)	(539,245)	(454,601)
		1,119,285	1,215,466
24.01	Previous period operating expenses payable		
	Current liabilities (Previous year)	1,109,750	1,118,698
	Add: Current period adjustment	68	57
	Less: Advance payment of fees (Previous year)	(114,994)	(116,324)
		994,824	1,002,431
24.02	Current period operating expenses payable		
	Current liabilities (Current period)	651,903	561,465
	Add: Last year adjustment	66	96
	Less: Advance payment of fees (Current period)	(112,724)	(106,960)
		539,245	454,601



LB Gratuity Opportunities Fund

Asset Manager: LankaBangla Asset Management Company Limited

Notes to the Financial Statements (Unaudited)

For the Period from 01 July 2025 to 30 September 2025

		Amount in Taka	
		1-Jul-2025 to 30-Sep-2025	1-Jul-2024 to 30-Sep-2024
25.00 Acquisition of shares from secondary market			
Acquisition of shares from secondary market (Annexure-B)		15,579,876	13,274,616
Less: Adjusted with sale of share		(2,746,028)	-
		<u>12,833,848</u>	<u>13,274,616</u>
26.00 Proceeds from sale of shares in secondary market			
Cost of sale of shares in secondary market (Annexure-C)		12,577,854	9,066,642
Less: Cost of sale not received in cash		(4,644,714)	-
		<u>7,933,140</u>	<u>9,066,642</u>
27.00 Proceeds from issuance of units:		<u>67,506</u>	<u>75,002</u>
28.00 Payments made for re-purchase of units:		<u>(214,800)</u>	<u>(987,504)</u>
29.00 Dividend paid for the year		<u>(4,453,106)</u>	<u>-</u>
30.00 Net Operating Cash Flows Per Unit (NOCFU)			
Net cash inflows/(outflows) from operating activities		1,178,551	3,466,206
Number of units		8,892,490	8,887,884
Net Operating Cash Flow Per Unit		<u>0.13</u>	<u>0.39</u>
31.00 Profit and earnings per unit available for distribution			
Retained rarnings brought forward		3,510,820	(2,183,772)
Add/(Less): Last year adjustment		-	-
Less: Dividend paid for the year		(4,453,106)	-
Less: Transferd to dividend equalization reserve		-	-
Add: Net Profit/(Loss) After Provision for the Period		11,436,773	5,882,586
Add: Dividend equalization reserve		-	-
		<u>10,494,487</u>	<u>3,698,814</u>
Number of units		8,892,490	8,887,884
Per Unit Profit Available for Distribution		<u>1.18</u>	<u>0.42</u>
32.00 Events after the reporting Period			
(a) The Board of Trustees in its meeting held on 26 October 2025 approved the unaudited financial statements of the Fund for the period ended 30 September 2025 and authorized the same for issue.			

On behalf of LB Gratuity Opportunities Fund


 Chairman, Trustee
 Investment Corporation of Bangladesh


 Chief Executive Officer
 LankaBangla Asset Management Company Limited


 Member Secretary, Trustee
 Investment Corporation of Bangladesh


 Assistant Manager
 LankaBangla Asset Management Company Limited

LB Gratuity Opportunities Fund

Investment in securities other than Mutual Fund

As at 30 September 2025

Amount in Taka

Sl.No.	Sectors Name	Name of the Companies	Number of Shares	Average Cost Price Per Share	Total Acquisition Cost	Market Price Per Share	Total Market Value	% of Total Assets at Cost	Excess / (Deficit)
1	Bank	BRAC Bank PLC	100,000	40.25	4,025,032	69.50	6,950,000	3.91%	2,924,968
2		Dhaka Bank PLC	50,000	11.47	573,258	11.50	575,000	0.56%	1,742
3		Jamuna Bank PLC	100,000	22.05	2,204,840	21.20	2,120,000	2.14%	(84,840)
					6,803,130		9,645,000	6.61%	2,841,870
1	Financial Institutions	IDLC Finance PLC	130,000	42.58	5,535,006	41.20	5,356,000	5.37%	(179,006)
					5,535,006		5,356,000	5.37%	(179,006)
1	Insurance	Green Delta Insurance Limited	30,000	79.26	2,377,867	50.00	1,500,000	2.31%	(877,867)
2		Pioneer Insurance Company Limited	50,000	85.91	4,295,418	44.60	2,230,000	4.17%	(2,065,418)
3		Reliance Insurance Limited	35,000	92.77	3,246,870	68.00	2,380,000	3.15%	(866,870)
					9,920,155		6,110,000	9.63%	(3,810,155)
1	Pharmaceuticals & Chemicals	Beximco Pharmaceuticals Limited	65,000	115.36	7,498,562	118.00	7,670,000	7.28%	171,438
2		Marico Bangladesh Limited	2,000	2,470.17	4,940,335	2,842.10	5,684,200	4.80%	743,865
3		Renata PLC	5,000	947.25	4,736,231	480.40	2,402,000	4.60%	(2,334,231)
					17,175,128		15,756,200	16.68%	(1,418,928)
1	Engineering	Singer Bangladesh Limited	20,000	110.24	2,204,840	106.80	2,136,000	2.14%	(68,840)
					2,204,840		2,136,000	2.14%	(68,840)
1	Fuel & Power	United Power Generation & Distribution Co. Ltd.	10,000	279.62	2,796,157	142.50	1,425,000	2.72%	(1,371,157)
					2,796,157		1,425,000	2.72%	(1,371,157)
1	Food & Allied	British American Tobacco bd. Company Limited	15,000	603.75	9,056,280	275.70	4,135,500	8.79%	(4,920,780)
2		Olympic Industries Limited	15,000	153.84	2,307,566	154.70	2,320,500	2.24%	12,934
					11,363,846		6,456,000	11.03%	(4,907,846)
1	Tannery Industries	Craftsman Footwear and Accessories Limited	2,577	10.00	25,770	25.40	65,456	0.03%	39,686
					25,770		65,456	0.03%	39,686
1	Textile	Envoy Textiles Limited	40,000	47.73	1,909,318	56.90	2,276,000	1.85%	366,682
					1,909,318		2,276,000	1.85%	366,682
1	Services & Real Estate	Eastern Housing Limited	25,000	93.40	2,335,025	86.70	2,167,500	2.27%	(167,525)
					2,335,025		2,167,500	2.27%	(167,525)
1	Paper & Printing	Web Coats PLC	3,504	10.00	35,040	12.80	44,850	0.03%	9,810
					35,040		44,850	0.03%	9,810
1	Miscellaneous	Bangladesh Export Import Company Limited	20,188	91.31	1,843,272	110.10	2,222,699	1.79%	379,427
2		Bangladesh Shipping Corporation	25,000	95.03	2,375,699	114.00	2,850,000	2.31%	474,301
3		LankaBangla Securities PLC	100,000	19.24	1,924,359	14.50	1,450,000	1.87%	(474,359)
					6,143,330		6,522,699	5.97%	379,369
		Grand Total			66,246,745		57,960,705	59.92%	(8,286,040)



LB Gratuity Opportunities Fund

Investments in Mutual Fund
As at 30 September 2025

Sl. No.	Sector Name	Name of the Mutual Fund	No. of Units	Cost per unit	Total acquisition cost	NAV at Market/Market Price per unit	Total Market Value	Amount in Taka	
								% of Total Assets at Cost	Excess / (Deficit)
1	Mutual Funds	Asian Tiger Sandhani Life Growth Fund	1,200,000	6.94	8,328,282	8.17	9,804,000	8.05%	1,475,718
2		SEML Lecture Equity Management Fund	500,000	7.08	3,537,765	7.20	3,600,000	3.44%	62,234
3		Vanguard AML BD Finance Mutual Fund One	100,000	6.85	685,375	7.00	700,000	0.67%	14,625
Total					12,551,423		14,104,000	12.15%	1,552,577

LB Gratuity Opportunities Fund

Investment in Bond
As at 30 September 2025

Sl. No.	Sectors Name	Name of the Bonds	No. of Bonds	Average Cost Per Bond	Total Acquisition Cost	Market Price Per Bond	Total Market Value	% of Total Portfolio Value at Cost	Excess / (Deficit)
1	Corporate Bond	Beximco Green Sukuk Al Istisna'a	32,000	91.89	2,940,480	60.50	1,936,000	3.29%	(1,004,480)
					2,940,480		1,936,000	3.29%	(1,004,480)
1	G-SEC (T.Bond)	TB20Y1242 (20Y BGTB 28/12/2042)	100,000	77.60	7,759,520	92.94	9,294,000	9.32%	1,534,480
					7,759,520		9,294,000	9.32%	1,534,480
		Total			10,700,000		11,230,000	12.60%	530,000

Sl. No.	Investment in securities at market price		Excess /
	Total cost price	Total market price	(Deficit)
1	66,246,745	57,960,705	(8,286,040)
2	12,551,423	14,104,000	1,552,577
Total		72,064,705	(6,733,463)
1	10,700,000	11,230,000	530,000
Total		11,230,000	530,000
Grand Total		83,294,705	(6,203,463)



LB Gratuity Opportunities Fund

Acquisition of shares from secondary market
For the Period from 01 July 2025 to 30 September 2025

Annexure-B

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Market Price Per Share	Total Market Value	Excess / (Deficit)
Dhaka Bank PLC	145,000	10.87	1,575,457	11.50	1,667,500	92,043
Jamuna Bank PLC	100,000	22.05	2,204,840	21.20	2,120,000	(84,840)
Mutual Trust Bank PLC	100,000	11.53	1,152,506	12.60	1,260,000	107,494
IDLC Finance PLC	25,000	42.28	1,056,922	41.20	1,030,000	(26,922)
Reckitt Benckiser (Bangladesh) PLC	200	3,308.26	661,652	3,415.90	683,180	21,528
Singer Bangladesh Limited	20,000	110.24	2,204,840	106.80	2,136,000	(68,840)
Envoy Textiles Limited	15,000	56.72	850,868	56.90	853,500	2,633
Eastern Housing Limited	25,000	93.40	2,335,025	86.70	2,167,500	(167,525)
SEML Lecture Equity Management Fund	500,000	7.08	3,537,766	7.20	3,600,000	62,234
			15,579,876		15,517,680	(62,196)

LB Gratuity Opportunities Fund

Acquisition of shares from secondary market
For the Period from 01 July 2024 to 30 September 2024

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Market Price Per Share	Total Market Value	Excess / (Deficit)
City Bank PLC	100,000	24.15	2,415,302	22.60	2,260,000	(155,302)
IDLC Finance PLC	25,000	40.02	1,000,451	36.00	900,000	(100,451)
Pioneer Insurance Company Limited	8,090	55.22	446,740	48.90	395,600	(51,139)
Beximco Pharmaceuticals Limited	10,000	78.47	784,723	73.00	730,000	(54,723)
Marico Bangladesh Limited	700	2,265.03	1,585,520	2,311.90	1,618,330	32,810
Renata PLC	1,576	775.78	1,222,622	700.60	1,104,146	(118,476)
Grameenphone Limited	10,000	344.36	3,443,559	350.20	3,501,999	58,440
Bangladesh Shipping Corporation	25,000	95.03	2,375,699	84.80	2,120,000	(255,699)
			13,274,616		12,630,076	(644,540)



LB Gratuity Opportunities Fund

Gain/(Loss) on sale of marketable securities

For the Period from 01 July 2025 to 30 September 2025

Annexure-C

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Sale Price per Share	Total Sale Value	Gain/(Loss)
BRAC Bank PLC	40,625	40.25	1,635,169	68.38	2,778,030	1,142,861
City Bank PLC	112,500	21.47	2,415,302	24.27	2,730,230	314,928
Dhaka Bank PLC	100,000	10.02	1,002,200	12.32	1,232,283	230,083
Mutual Trust Bank PLC	100,000	11.53	1,152,506	13.57	1,357,008	204,502
Reckitt Benckiser (Bangladesh) PLC	1,000	4,661.77	4,661,772	3,403.51	3,403,507	(1,258,265)
ICB AMCL Third NRB Mutual Fund	172,000	4.81	827,416	4.89	840,946	13,530
Vanguard AML BD Finance Mutual Fund One	128,906	6.85	883,489	6.99	901,002	17,513
			12,577,854		13,243,006	665,152

LB Gratuity Opportunities Fund

Gain/(Loss) on sale of marketable securities

For the Period from 01 July 2024 to 30 September 2024

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Sale Price per Share	Total Sale Value	Gain/(Loss)
BRAC Bank PLC	33,898	45.28	1,534,956	50.84	1,723,496	188,540
Techno Drugs Limited	125,000	34.00	4,250,000	48.75	6,093,230	1,843,230
Olympic Industries Limited	25,000	131.27	3,281,686	201.56	5,038,938	1,757,252
			9,066,642		12,855,664	3,789,022



LB Gratuity Opportunities Fund

Dividend Income

For the Period from 01 July 2025 to 30 September 2025

Annexure-D

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend
Marico Bangladesh Limited	21-Aug-2025	2,000	10.00	20,000	600.00%	120,000
LankaBangla Securities PLC	19-Jun-2025	Interim Dividend Rejected by BSEC				(35,000)
						85,000

LB Gratuity Opportunities Fund

Dividend Income

For the Period from 01 July 2024 to 30 September 2024

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend
BRAC Bank PLC (Fractional Dividend)	-	-	-	-	-	10
Marico Bangladesh Limited	25-Aug-2024	1300	10	13,000	1000%	130,000
Grameenphone Limited	13-Aug-2024	15,000	10	150,000	160%	240,000
						370,010



LB Gratuity Opportunities Fund

Interest on Bank deposit, TDR and Bond/Bill

For the Period from 01 July 2025 to 30 September 2025

Interest on Bank Deposit

Annexure-E

Sl No.	Fund Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Amount in Taka
1	LB Gratuity Opportunities Fund	ONE Bank PLC	Banani Branch	183000000908	SND	4.50%	48,881
2	LB Gratuity Opportunities Fund	ONE Bank PLC	Banani Branch	183000001252	SND	4.50%	6,173
3	LB Gratuity Opportunities Fund	City Bank PLC	Banani Branch	1383727116001	SND	4.50%	10,520
4	LB Gratuity Opportunities Fund	BRAC Bank PLC	Banani Branch	1507205119366001	SND	6.00%	10,178
Total							75,752

Interest on Term Deposit (TDR)

Sl No.	Name of Instrument	Issuer Company	Branch	Instrument Number	Value	Rate (%)	Amount in Taka
1	LB Gratuity Opportunities Fund	LankaBangla Finance PLC	Bangshal Branch	000423600000278	9,300,000	12.65%	296,530
Total							296,530

Grand Total

372,282

LB Gratuity Opportunities Fund

Interest on Bank deposit, TDR and Bond/Bill

For the Period from 01 July 2024 to 30 September 2024

Interest on Bank Deposit

SI No.	Fund Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Amount in Taka
1	LB Gratuity Opportunities Fund	ONE Bank PLC	Banani Branch	183000000908	SND	4.50%	76,327
2		ONE Bank PLC	Banani Branch	183000001252	SND	4.50%	599
3		City Bank PLC	Banani Branch	1383727116001	SND	4.50%	110,738
4		BRAC Bank PLC	Banani Branch	1507205119366001	SND	6.00%	8,398
Total							196,062

Interest on Term Deposit (TDR)

Sl No.	Name of Instrument	Issuer Company	Branch	Instrument Number	Value	Rate (%)	Amount in Taka
1	LB Gratuity Opportunities Fund	LankaBangla Finance PLC	Bangshal Branch	000423600000278	9,300,000	12.50%	126,378
Total							126,378

Coupon on Government Treasury Bond/Bill

Sl No.	Fund Name	Particulars	Value	Rate (%)	Amount in Taka
1	LB Gratuity Opportunities Fund	Government 91 Days Treasury Bill	9,725,160	11.33%	66,542
Total					66,542

Grand Total

388,982



LB Gratuity Opportunities Fund

Dividend Receivables

As at 30 September 2025

Annexure-F

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend

LB Gratuity Opportunities Fund

Dividend Receivables

As at 30 June 2025

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend
City Bank PLC	22-May-2025	100,000	10.00	1,000,000	12.50%	125,000
Marico Bangladesh Limited	26-May-2025	2,000	10.00	20,000	1950.00%	390,000
LankaBangla Securities PLC	19-Jun-2025	100,000	10.00	1,000,000	3.50%	35,000
						550,000



LB Gratuity Opportunities Fund

For the Period from 01 July 2025 to 30 September 2025

Annxure-G

Management Fees Calculation:		
Date	Weekly Average NAV at Market	Management Fees
3-Jul-2025	89,673,705.12	16,796
10-Jul-2025	90,908,500.12	39,664
17-Jul-2025	92,633,712.76	40,325
24-Jul-2025	95,242,589.46	41,326
31-Jul-2025	94,357,119.38	40,986
7-Aug-2025	95,873,251.91	41,568
14-Aug-2025	94,893,665.80	41,192
21-Aug-2025	95,697,576.73	41,500
28-Aug-2025	96,693,268.85	41,882
4-Sep-2025	98,467,525.65	42,563
11-Sep-2025	98,080,858.23	42,415
18-Sep-2025	96,881,192.86	41,954
25-Sep-2025	95,728,015.53	41,512
30-Sep-2025	96,104,402.05	29,755
Total Management fees for the quarter		543,438

Trustee Fees Calculation:		
Date	Weekly Average NAV at Market	Trustee Fees
3-Jul-2025	89,673,705.12	1,106
10-Jul-2025	90,908,500.12	2,615
17-Jul-2025	92,633,712.76	2,665
24-Jul-2025	95,242,589.46	2,740
31-Jul-2025	94,357,119.38	2,714
7-Aug-2025	95,873,251.91	2,758
14-Aug-2025	94,893,665.80	2,730
21-Aug-2025	95,697,576.73	2,753
28-Aug-2025	96,693,268.85	2,782
4-Sep-2025	98,467,525.65	2,832
11-Sep-2025	98,080,858.23	2,822
18-Sep-2025	96,881,192.86	2,786
25-Sep-2025	95,728,015.53	2,754
30-Sep-2025	96,104,402.05	1,975
Total Trustee fees for the quarter		36,032

BSEC fees Calculation:		
Opening balance as at 01 July 2025		100,000
Advance for the year		-
BSEC annual fees amortized for the quarter		(25,205)
Advance BSEC fees as on 30 September 2025		74,795

CDBL Fees Calculation:		
Opening balance as at 01 July 2025		13,249
CDBL fees amortized for the quarter		(6,553)
Advance CDBL fees as on 30 September 2025		6,696

Custodian Fees calculation:		
July 2025		10,778
August 2025		11,692
September 2025		11,400
Custodian fees for the quarter		33,870



LB Gratuity Opportunities Fund

For the Period from 01 July 2024 to 30 September 2024

Management Fees Calculation:		
Date	Weekly Average NAV at Market	Management Fees
4-Jul-24	84,394,259.44	21,237
11-Jul-24	85,417,081.99	37,557
18-Jul-24	84,753,243.00	37,303
25-Jul-24	85,309,569.62	37,516
1-Aug-24	86,523,496.00	37,982
8-Aug-24	88,733,677.20	38,829
15-Aug-24	93,574,283.04	40,686
22-Aug-24	93,166,645.65	40,530
29-Aug-24	91,722,749.11	39,976
5-Sep-24	92,374,175.67	40,226
12-Sep-24	91,598,275.29	39,928
19-Sep-24	90,361,172.04	39,453
26-Sep-24	90,192,877.69	39,389
30-Sep-24	89,482,524.74	22,352
Total Management fees for the quarter		512,964

Trustee Fees Calculation:		
Date	Weekly Average NAV at Market	Trustee Fees
4-Jul-24	84,394,259.44	1,387
11-Jul-24	85,417,081.99	2,457
18-Jul-24	84,753,243.00	2,438
25-Jul-24	85,309,569.62	2,454
1-Aug-24	86,523,496.00	2,489
8-Aug-24	88,733,677.20	2,553
15-Aug-24	93,574,283.04	2,692
22-Aug-24	93,166,645.65	2,680
29-Aug-24	91,722,749.11	2,639
5-Sep-24	92,374,175.67	2,657
12-Sep-24	91,598,275.29	2,635
19-Sep-24	90,361,172.04	2,599
26-Sep-24	90,192,877.69	2,595
30-Sep-24	89,482,524.74	1,471
Total Trustee fees for the quarter		33,746

BSEC fees Calculation:		
Opening balance as at 01 July 2024		93,247
BSEC annual fees amortized for the period		(23,504)
Advance BSEC fees as at 30 September 2024		69,743

CDBL Fees Calculation:		
Opening balance as at 01 July 2024		13,249
CDBL fees amortized for the period		(6,553)
Advance CDBL fees as at 30 September 2024		6,696

Custodian Fees calculation:		
July 2024		7,663
August 2024		9,209
September 2024		9,270
Custodian fee adjusted for the period of January to June 2024		(170)
Custodian fees for the period		25,972

