

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 31 March 2021

	Amount in Taka
	31-Mar-2021
A. Assets	
Investments (at market price)	64,125,892
Preliminary and issue expenses	3,606,251
Advance, deposit and prepayments	67,857
Other receivables	10,830,183
Cash and cash equivalents	23,767,752
Total	102,397,935
B. Liabilities	
Liability for expenses	903,285
Total	903,285
C. Net Assets (A-B)	101,494,650
D. Owners' Equity	
Unit capital fund	97,784,280
Unit premium reserve	(365,629)
Retained earnings	4,075,999
Total	101,494,650
Net Asset Value (NAV) Per Unit	
At market price	10.38
At cost price	10.68



Md. Rakibuzzaman
Assistant Manager, Operations & Compliance
LankaBangla Asset Management Company Limited



Masum Ali
Chief Executive Officer
LankaBangla Asset Management Company Limited

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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 14 December 2020 to 31 March 2021

	Amount in Taka	
	14-Dec-2020 to 31-Mar-2021	1-Jan-2021 to 31-Mar-2021
Revenue		
Gain/(loss) on sale of marketable securities	4,337,275	4,337,275
Dividend income	422,000	422,000
Profit on bank deposit and MTDR	3,707,103	335,961
	8,466,378	5,095,236
Less : Operating Expenses		
Management fees	745,140	573,833
Amortization of preliminary and issue expenses	159,164	132,637
CDBL fees	6,197	6,197
CDBL settlement and demat charges	31,346	31,346
Custodian fees	27,051	22,679
Trustee fees	49,978	38,414
Brokerage commission	109,922	109,922
Selling agents' commission	111,448	91,398
Bank charges and excise duty	45,550	880
Advertisement and publication expenses	121,000	115,000
Other expenses	34,000	9,000
Total Expenses	1,440,796	1,131,306
Profit/(Loss) Before Provision During the Period	7,025,582	3,963,930
Add/(Less): (Provision)/Write back of provision during the period	(2,949,583)	(4,213,428)
Net Profit/(Loss) After Provision During the Period	4,075,999	(249,498)
Earnings Per Unit (EPU) After Provision During the Period	0.42	(0.03)

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Statement of Changes in Equity (Unaudited)

For the Period from 14 December 2020 to 31 March 2021

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
Unit fund raised during the period	108,910,000	-	-	108,910,000
Unit fund new subscription	10,722,280			10,722,280
Unit fund decrease during the period	(21,848,000)	-	-	(21,848,000)
Unit premium reserve during the period	-	684,211	-	684,211
Unit discount during the period	-	(1,049,840)	-	(1,049,840)
Net profit/(loss) during the period	-	-	4,075,999	4,075,999
Closing balance as at 31 March 2021	97,784,280	(365,629)	4,075,999	101,494,650



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Statement of Cash Flows (Unaudited)

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

For the Period from 14 December 2020 to 31 March 2021

	<u>Amount in Taka</u>
	<u>14-Dec-2020</u>
	to
	<u>31-Mar-2021</u>
A. Cash Flows from Operating Activities	
Gain on sale of securities	4,669,275
Dividend income received in cash	60,000
Interest income realized in cash	3,443,109
Advance, deposit and prepayments	(112,466)
Payment made for expenses	(4,078,673)
Net Cash from Operating Activities	3,981,245
B. Cash Flows from Investing Activities	
Acquisition of shares from secondary market	(110,670,898)
Investments in IPO	(12,080,000)
Investments returned from IPO	10,047,950
Proceeds from sale of shares in secondary market	35,070,787
Net Cash from Investing Activities	(77,632,161)
C. Cash Flows from Financing Activities	
Proceeds from issuance of units	120,316,508
Payments made for re-purchase of units	(22,897,840)
Net Cash from Financing Activities	97,418,668
D. Net Cash Inflows/Outflows during the period (A+B+C)	23,767,752
E. Cash and cash equivalents at the beginning of the period	-
F. Cash and cash equivalents at the end of the period (D+E)	23,767,752
Net Operating Cash Flows Per Unit (NOCFU)	0.41

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