



INDEPENDENT AUDITORS' REPORT
TO THE BOARD OF TRUSTEES
OF
LB GRATUITY OPPORTUNITIES FUND

Opinion

We have audited the financial statement of **LB Gratuity Opportunities Fund** which comprise the Statement of Financial Position as at June 30, 2021; the statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Notes to the Financial Statements including a summary of significant accounting policies.

In our opinion, the accompanying financial statement presents fairly in all material respects of the statement of financial position of **LB Gratuity Opportunities Fund** for the period July 01, 2020 to June 30, 2021 in accordance with the statement of Profit or Loss and other comprehensive income.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are independent of the **LB Gratuity Opportunities Fund** in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

We draw attention to note 19 of the financial statements regarding the interest income. Interest income pertaining to current period and pre-operation are Tk. 1,798,839 and Taka 2,204,461 respectively. The income of Tk. 2,204,461 is presented in the statement of changes in equity of the current year.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRSs), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.





In preparing the financial statements, management is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial statement.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.





Report on other Legal and Regulatory Requirements

In accordance with the Companies Act, 1994 and Bangladesh Securities & Exchange Commission (Mutual Fund) Rules, 2001, we also report the following:

- a) we have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) in our opinion, proper books of account as required by law have been kept by the Fund so far as it appeared from our examination of those books;
- c) the statement of financial position and statement of profit or loss dealt with by the report are in agreement with the books of account.
- d) the investment was made as per Rule 56 of Bangladesh Securities & Exchange Commission (Mutual Fund) Rules, 2001; and
- e) the expenditure incurred and payments made were for the purpose of the Fund,
- f) the information and explanation required by us have been received and found satisfactory.

Dhaka, August 09, 2021



Tarek Rashid
Partner

Enrolment No. 1363

Zoha Zaman Kabir Rashid & Co.
Chartered Accountants

DVC: 2108111363AS515568





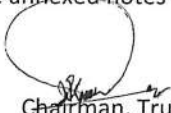
LB Gratuity Opportunities Fund

Statement of Financial Position

As at 30 June, 2021

Particulars	Notes	Amount in Taka 30-Jun-2021
A. Assets		
Investments (at market price)	6.00	98,617,709
Preliminary and issue expenses	7.00	3,472,140
Advance, deposit and prepayments	8.00	135,086
Other receivables	9.00	295,728
Cash and cash equivalents	10.00	14,495,083
Total		117,015,746
B. Liabilities		
Liability for expenses	11.00	1,574,406
Total		1,574,406
C. Net Assets (A-B)		115,441,340
D. Owners' Equity		
Unit capital fund	12.00	98,235,780
Unit premium reserve	13.00	(243,581)
Retained earnings		10,465,636
Unrealised gain on securities	14.00	6,983,505
Total		115,441,339
Net Asset Value (NAV) Per Unit		
At market price	15.00	11.75
At cost price	16.00	11.04

The annexed notes from 1 to 21 are an integral part of these financial statements.


Chairman, Trustee
Investment Corporation of Bangladesh


Chief Executive Officer
LankaBangla Asset Management Company Limited


Member, Trustee
Investment Corporation of Bangladesh


Compliance Officer
LankaBangla Asset Management Company Limited

Place: Dhaka
Dated: August 09, 2021


Tarek Rashid
Partner, Enrollment No. 1363
Zoha Zaman Kabir Rashid & Co.
Chartered Accountants

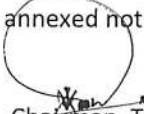





LB Gratuity Opportunities Fund
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June, 2021

Particulars	Notes	Amount in Taka
		30-Jun-2021
Revenue		
Gain/(loss) on sale of marketable securities	17.00	7,819,226
Dividend income	18.00	1,094,040
Interest income	19.00	1,798,839
		10,712,105
Less : Operating Expenses		
Management fees		1,346,590
Amortization of preliminary and issue expenses		293,275
CDBL fees		12,679
CDBL settlement and demat charges		42,692
Custodian fees		57,228
Trustee fees		90,412
Brokerage commission		199,485
Selling agents' commission		137,944
Bank charges and excise duty		48,625
Advertisement and publication expenses		160,000
Audit fees		25,000
Other expenses		37,000
Total Expenses		2,450,930
Net profit during the period		8,261,175
Add: Other comprehensive income		
Unrealised gain on securities	14.00	6,983,505
Total comprehensive income		15,244,680
Earnings Per Unit (EPU) During the Period	20.00	0.84

The annexed notes from 1 to 21 are an integral part of these financial statements.



Chairman, Trustee
Investment Corporation of Bangladesh


Chief Executive Officer
LankaBangla Asset Management Company Limited


Member, Trustee
Investment Corporation of Bangladesh


Compliance Officer
LankaBangla Asset Management Company Limited

Place: Dhaka
Dated: August 09, 2021


Tarek Rashid
Partner, Enrollment No. 1363
Zoha Zaman Kabir Rashid & Co.
Chartered Accountants



LB Gratuity Opportunities Fund

Statement of Changes in Equity
For the year ended 30 June, 2021

Particulars	Amount in Taka				
	Unit capital fund	Unit premium /discount	Retained earnings	Unrealised gain on securities	Total equity
Unit fund raised during the period	108,910,000	-	-	-	108,910,000
Unit fund new subscription	14,394,280	-	-	-	14,394,280
Unit fund decrease during the period	(25,068,500)	-	-	-	(25,068,500)
Unit premium reserve during the period	-	1,229,989	-	-	1,229,989
Unit discount during the period	-	(1,473,570)	-	-	(1,473,570)
Net profit during the period	-	-	8,261,175	-	8,261,175
Unrealised gain on securities	-	-	-	6,983,505	6,983,505
Pre-operation interest income	-	-	2,204,461	-	2,204,461
Closing balance as at 30 June 2021	98,235,780	(243,581)	10,465,636	6,983,505	115,441,339



Chairman, Trustee

Investment Corporation of Bangladesh



Member, Trustee

Investment Corporation of Bangladesh

The annexed notes from 1 to 21 are an integral part of these financial statements.



Chief Executive Officer

LankaBangla Asset Management Company Limited



Compliance Officer

LankaBangla Asset Management Company Limited



Tarek Rashid

Partner, Enrollment No. 1363

Zoha Zaman Kabir Rashid & Co.

Chartered Accountants



Place: Dhaka

Dated: August 09, 2021



LB Gratuity Opportunities Fund

Statement of Cash Flows
For the year ended 30 June, 2021

Particulars	Amount in Taka
	30-Jun-2021
A. Cash Flows from Operating Activities	
Gain on sale of securities	7,619,740
Dividend income received in cash	849,040
Interest income realized in cash	4,041,997
Advance, deposit and prepayments	(226,613)
Payment made for expenses	(4,147,094)
Net Cash from Operating Activities	8,137,070
B. Cash Flows from Investing Activities	
Acquisition of shares from secondary market	(171,844,853)
Investments in IPO	(21,100,000)
Investments returned from IPO	18,454,970
Proceeds from sale of shares in secondary market	82,855,680
Net Cash from Investing Activities	(91,634,203)
C. Cash Flows from Financing Activities	
Proceeds from issuance of units	124,534,286
Payments made for re-purchase of units	(26,542,070)
Net Cash from Financing Activities	97,992,216
D. Net Cash Inflows/Outflows during the period (A+B+C)	14,495,083
E. Cash and cash equivalents at the beginning of the period	-
F. Cash and cash equivalents at the end of the period (D+E)	14,495,083
Net Operating Cash Flows Per Unit (NOCFU)	0.83

The annexed notes from 1 to 21 are an integral part of these financial statements.


Chairman, Trustee

Investment Corporation of Bangladesh


Chief Executive Officer

LankaBangla Asset Management Company Limited



Member, Trustee

Investment Corporation of Bangladesh


Compliance Officer

LankaBangla Asset Management Company Limited

Place: Dhaka
Dated: August 09, 2021


Tarek Rashid
Partner, Enrollment No. 1363
Zoha Zaman Kabir Rashid & Co.
Chartered Accountants





LB Gratuity Opportunities Fund
Notes to the Financial Statements
For the ended 30 June, 2021

1 Introduction

LB Gratuity Opportunities Fund (hereafter called as "the Fund") was established under a Trust Deed signed on March 19, 2019 between LBSL Employees' Gratuity Fund Trust as a 'Sponsor' and Investment Corporation of Bangladesh (ICB) as a "Trustee". The Fund was registered under the Trust Act 1882 and subsequently registered with Bangladesh Securities and Exchange Commission (BSEC) on April 23, 2019 vide Registration code no. BSEC/Mutual Fund/2019/98 under Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 2001. The operations of the Fund was commenced on December 14, 2020 with Unit Capital Fund TK. 108,910,000 divided into 10,891,000 units of Tk. 10 each.

LBSL Employees' Gratuity Fund Trust is the Sponsor of the Fund while Investment Corporation of Bangladesh (ICB) is the Trustee and is the Custodian of the Fund. LankaBangla Asset Management Company Limited is managing the operations of the Fund.

2 Closure of Accounting year of the Fund

The Fund has been consistently closing its books of account as at 30 June every year.

3 Objectives

The objective of the fund is to generate capital appreciation and income by investing in the permissible markets at appropriate percentages as determined by the Asset Manager.

4 Significant accounting policies

4.1 Basis of accounting

These financial statements have been prepared under historical cost convention on going concern basis and in conformity with International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs), Securities and Exchange Rules 1987, Securities and Exchange Commission (Mutual Fund), Rules, 2001 and other applicable laws and regulations.

4.2 Valuation policy

a) Investment in shares which are actively traded on a quoted market are designated at fair value (market price) through profit or loss (FVTPL). Gains or losses arising from a change in the fair value of such financial assets are recognized in the statement of profit or loss and other comprehensive income.

b) Market value is determined by taking the closing price of the securities at the Dhaka Stock Exchange Ltd. as of the Balance Sheet date.

c) Mutual Fund securities are valued at lower of 85% of Net Asset Value (NAV), cost price and market price as per SRO No. SEC/CMRRCD/2009-193/172 dated 30 June 2015.





d) Stock dividend (Bonus shares) are added with existing shares with at zero cost which results in decrease of per unit cost price of the existing shares. However, bonus shares are shown at fair value on the statement of financial position date.

4.3 Income recognition

i) Gains /(losses) arising on sale of investment are included in the Statement of Profit or Loss and Other Comprehensive Income on the date at which the transaction takes place. Capital gains / (losses) are recognized or being realized based on weighted average cost basis.

ii) Dividend income is recognized on the declaration of dividend and subsequent approval by Annual General Meeting (AGM).

iii) Interest income is recognized on accrual basis.

4.4 Preliminary and issue expenses

Preliminary and issue expenses are being written off over a period of seven years on a straight-line method as per relevant provision in the Securities and Exchange Commission (Mutual Fund) Rules, 2001.

4.5 Management fees

The management fee of the Fund is to be paid to the asset management company per annum on weekly average net asset value (NAV) accrued and payable semi-annually. As per the Prospectus and the provisions of the Securities & Exchange Commission (Mutual Fund) Bidhimala, 2001, the fee is calculated using the following slabs:

<u>NAV (Taka)</u>	<u>Percentage (%)</u>
On weekly average NAV up to Taka 50 million	2.5
On next 200 million of weekly average NAV	2.0
On next 250 million of weekly average NAV	1.5
On rest of weekly average NAV	1.0

4.6 Trustee fees

The Trustee is entitled to an annual Trusteeship Fee of @ 0.15% of the Net Asset Value (NAV) of the Fund only payable semi-annually in advance basis during the life of the Fund as per Trust Deed.

4.7 Selling agents' commission

The Fund pays commissions to the authorized selling agent(s) appointed by the Asset Management Company at 1.00% on subscription amount.

4.8 Custodian fees

Investment Corporation of Bangladesh (ICB), the custodian of the Fund is entitled to receive a safekeeping fee @ 0.15% on the balance of securities held by the Fund calculated on the average month end value per annum as per Trust Deed.





4.9 Taxation

The income of the Fund is fully exempted from Income Tax as per SRO No. 333-Act/Income Tax/2011 dated 10 November 2011, under Section 44(4) clause (b) of Income Tax Ordinance, 1984. Hence no provision for tax has been made.

4.10 Dividend Distribution Policy

- i. The Fund shall distribute minimum 70%, or as may be determined by the Bidhimala from time to time, of the annual net income of the Fund as dividend at the end of each accounting period after making provision for bad and doubtful investments. The dividend can be given in the form of cash;
- ii. Before declaration of dividend the Asset Management Company shall make a provision in consultation with the Auditors if market value of investments goes below the acquisition cost and the method of calculation of this provision will be incorporated in the notes of accounts;
- iii. Surpluses arising simply from the valuation of investments shall not be available for dividend;
- iv. Dividend entitlements will be dispatched within 45 days from the declaration of such dividends;

4.11 Earnings per unit

Earnings per unit has been calculated in accordance with IAS-33 "Earnings per Share" and shown on the face of the Statement of profit or loss and other comprehensive income.

4.12 Events after the reporting period

The Board of Trustees of the Fund has declared and approved dividend of 8% (i.e. Tk. 0.80 per unit) for the year ended 30 June 2021 at its meeting held on August 09, 2021.

5 General

- i. Figures appearing in these financial statements have been rounded off to nearest Taka; and
- ii. Comparative figures and account titles in the financial statements have been rearranged / reclassified where necessary to conform with current year's presentation.





	Amount in Taka
	30-Jun-2021
6.00 Investments (Annexure-A)	
Investments at market price (Annexure-A)	98,617,709
	<u>98,617,709</u>
7.00 Preliminary and issue expenses	
Total preliminary and issue expenses incurred	3,837,383
Less: Interest on escrow account	(71,968)
Less: Amortization made during the period	(293,275)
Closing balance as at 30 June 2021	<u>3,472,140</u>
8.00 Advance, deposit and prepayments	
Advance	
Annual fees to BSEC	114,147
Annual fees to CDBL	13,321
Trustee fees-ICB	7,618
	<u>135,086</u>
9.00 Other receivables	
Accrued bank interest-SND	33,270
Receivable from CDBL	17,458
Dividend Receivable (Note-9.01)	245,000
	<u>295,728</u>
9.01 Dividend receivables	
Continental Insurance Limited	30,000
City General Insurance Company Limited	75,000
Reckitt Benckiser(Bd.)Ltd	140,000
	<u>245,000</u>
10.00 Cash and cash equivalents	
Cash at bank - SND Account with:	
ONE Bank Ltd. (Banani branch)	13,221,096
Cash at bank - CD Account with:	
ONE Bank Ltd. (Banani branch)	1,273,987
	<u>14,495,083</u>





	Amount in Taka
	30-Jun-2021
11.00 Liability for expenses	
Management fees	1,346,590
Custodian fee	52,855
Selling agents' commission	137,944
Advertisement and publication expenses	12,000
Audit fees	25,000
Other payable	17
	1,574,406
12.00 Unit capital fund	
10,891,000 units of Tk. 10 each	108,910,000
Add: New subscription of 1,439,428 units of Tk. 10 each	14,394,280
Less: Surrenderd of 2,506,850 units of Tk. 10 each	(25,068,500)
Closing balance as at 30 June 2021	98,235,780
13.00 Unit premium reserve	
Add: Unit premium during the period	1,229,989
Less: Unit discount during the period	(1,473,570)
Closing balance as at 30 June 2021	(243,581)
14.00 Unrealized gain on securities during the period	
Unrealized gain on securities during the period	6,983,505
	6,983,505
15.00 Net Asset Value (NAV) per unit at market price	
Total asset value at market price	117,015,746
Less: Liability for expenses	(1,574,406)
	115,441,340
Number of units	9,823,578
NAV per unit at market price	11.75
16.00 Net Asset Value (NAV) per unit at cost price	
Total net asset value at market price	115,441,340
Less: Unrealized gain on securities during the period	(6,983,505)
	108,457,835
Number of units	9,823,578
NAV per unit at cost price	11.04





Amount in Taka
30-Jun-2021

17.00 Gain/(Loss) on sale of marketable securities

The City Bank Limited	201,869
NRB Commercial Bank Limited	429,352
United Commercial Bank Limited	313,784
Desh General Insurance Company Limited	353,657
City General Insurance Company Limited	91,313
Continental Insurance Limited	646,533
Karnaphuli Insurance Company Limited	505,032
Rupali Insurance Company Limited	296,658
The ACME Laboratories Limited	(399,301)
Renata Limited	155,466
Square Pharmaceuticals Limited	631,027
Summit Power Limited	998,629
United Power Generation & Distribution Company Limited	116,508
Confidence Cement Limited	204,879
Bangladesh Submarine Cable Company Limited	698,284
British American Tobacco bangladesh Company Limited	1,772,522
eGeneration Limited	420,313
Genex Infosys Limited	620,851
Argon Denims Limited	119,750
Unilever Consumer Care Limited	(278,489)
Bangladesh Export Import Company Limited	(438,481)
ICB AMCL First Agrani Bank Mutual Fund	26,475
MBL 1st Mutual Fund	332,595
	7,819,226

18.00 Dividend income

Continental Insurance Limited	30,000
City General Insurance Company Limited	75,000
Green Delta Insurance Limited	98,000
Reckitt Benckiser(Bd.) Limited	140,000
Grameenphone Limited	145,000
Confidence Cement Limited	60,000
Linde Bangladesh Limited	82,040
British American Tobacco bangladesh Company Limited	75,000
Unilever Consumer Care Limited	44,000
MBL 1st Mutual Fund	345,000
	1,094,040





19.00 Interest income

SND Account-ONE Bank Ltd.:
Pre-operation interest income
Current year interest income

Amount in Taka	
30-Jun-2021	
	2,204,461
	1,798,839
	4,003,300

20.00 Earnings per unit

Total comprehensive income
Less: Unrealised gain on securities

Net profit during the period

Number of units

Earnings Per Unit (EPU) during the period

	15,244,680
	(6,983,505)
	8,261,175
	9,823,578
	0.84



Annexure-A: Investment in securities other than Mutual Fund

LB Gratuity Opportunities Fund

As at 30 June 2021

Sl.N o.	Sectors Name	Name of the Companies	Number of Shares	Average Cost Price Per Share	Total Acquisition Cost	Market Price Per Share	Total Market Value	Excess / (Deficit)
1	Bank	BRAC Bank Limited	60,000	42.26	2,535,393	49.50	2,970,000	434,607
2		Dutch-Bangla Bank Limited	30,000	95.21	2,856,270	89.50	2,685,000	(171,270)
3		United Commercial Bank Limited	100,000	17.04	1,703,740	16.80	1,680,000	(23,740)
					7,095,403		7,335,000	239,597
1	Financial Institutions	IDLC Finance Limited	50,000	61.12	3,056,008	59.90	2,995,000	(61,008)
					3,056,008		2,995,000	(61,008)
1	Insurance	Asia Pacific General Insurance Co. Limited	50,000	72.14	3,606,918	70.50	3,525,000	(81,918)
2		Continental Insurance Limited	2,000	45.18	90,352	49.00	98,000	7,648
3		Fareast Islami Life Insurance Co. Limited	30,000	67.16	2,014,936	63.20	1,896,000	(118,936)
4		Green Delta Insurance Limited	43,000	59.44	2,555,740	126.00	5,418,000	2,862,260
5		Sonali Life Insurance Company Limited	20,000	10.00	200,000	11.00	220,000	20,000
					8,467,946		11,157,000	2,689,054
1	Pharmaceuticals & Chemicals	Beximco Pharmaceuticals Limited	30,000	186.28	5,588,267	177.30	5,319,000	(269,267)
2		Marico Bangladesh Limited	1,000	2,204.83	2,204,825	2,229.20	2,229,200	24,375
3		Reckitt Benckiser(Bd.) Limited	1,000	4,172.85	4,172,845	4,356.30	4,356,300	183,455
4		Renata Limited	2,000	1,097.41	2,194,816	1,319.70	2,639,400	444,584
5		Square Pharmaceuticals Limited	25,000	213.88	5,346,879	215.50	5,387,500	40,621
					19,507,632		19,931,400	423,768

Amount in Taka



1	Engineering	Bangladesh Steel Re-Rolling Mills Limited	20000	90.31	1,806,223	86.60	1,732,000	(74,223)
2		Nialco Alloys Limited	41298	10.00	412,980	23.20	958,114	545,134
3		Walton Hi-Tech Industries Limited	4000	1,314.63	5,258,506	1,340.00	5,360,000	101,494
					7,477,709		8,050,114	572,405
1	Cement	Confidence Cement Limited	52,000	125.64	6,533,239	134.90	7,014,800	481,561
					6,533,239		7,014,800	481,561
1	Fuel & Power	Doreen Power Generations and Systems Limited	30,000	65.27	1,958,050	64.90	1,947,000	(11,050)
2		Linde Bangladesh Limited	2,051	1,278.67	2,622,560	1,324.70	2,716,960	94,400
					4,580,610		4,663,960	83,350
1	Food & Allied	British American Tobacco bd. Company Limited	3,000	537.15	1,611,448	539.10	1,617,300	5,852
2		Olympic Industries Limited	20,000	191.02	3,820,386	170.00	3,400,000	(420,386)
					5,431,834		5,017,300	(414,534)
1	IT Sector	Genex Infosys Limited	50,000	54.51	2,725,540	88.90	4,445,000	1,719,460
					2,725,540		4,445,000	1,719,460
1	Telecommunication	Bangladesh Submarine Cables Company Ltd.	30,000	171.02	5,130,610	171.90	5,157,000	26,390
2		Grameenphone Limited	10,000	372.30	3,723,020	349.40	3,494,000	(229,020)
					8,853,630		8,651,000	(202,630)
1	Textile	Square Textile Limited	35,830	48.01	1,720,291	47.50	1,701,925	(18,366)
					1,720,291		1,701,925	(18,366)
1	Miscellaneous	Berger Paints Bangladesh Limited	1,259	1,739.13	2,189,562	1,759.50	2,215,211	25,649
					2,189,562		2,215,211	25,649
		Grand Total			77,639,405		83,177,709	5,538,304





Annexure-A: Investments in Mutual Funds

LB Gratuity Opportunities Fund

As at 30 June 2021

Sl.N o.	Sector Name	Name of the Mutual Fund	No. of Units	Cost per unit	Total acquisition cost	Market Price per unit	Total Market Value	Amount in Taka	
								Excess / (Deficit)	
1	Mutual Fund	AB Bank 1st Mutual Fund	200,000	6.31	1,262,772	6.70	1,340,000		77,228
2		DBH First Mutual Fund	600,000	6.97	4,179,174	8.00	4,800,000		620,826
3		ICB AMCL First Agrani Bank Mutual Fund	250,000	8.32	2,079,565	9.00	2,250,000		170,435
4		LR Global Bangladesh Mutual Fund One	600,000	6.97	4,182,181	7.60	4,560,000		377,819
5		MBL 1st Mutual Fund	300,000	7.64	2,291,107	8.30	2,490,000		198,893
Total					13,994,799		15,440,000		1,445,201

Sl.N o.	Investment in securities at market price	Amount in Taka		
		Total cost price	Total market price	Excess / (Deficit)
1	Investment in securities other than Mutual Fund	77,639,405	83,177,709	5,538,304
2	Investments in Mutual Fund	13,994,799	15,440,000	1,445,201
	Grand Total	91,634,204	98,617,709	6,983,505

