

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 2021

	Amount in Taka	
	30-Sep-2021	30-Jun-2021
A. Assets		
Investments (at market price)	98,458,022	98,617,709
Preliminary and issue expenses	3,336,556	3,472,140
Advance, deposit and prepayments	132,444	135,086
Other receivables	12,950,944	295,728
Cash and cash equivalents	11,914,636	14,495,083
Total	126,792,602	117,015,746
B. Liabilities		
Liability for expenses	885,596	1,574,406
Total	885,596	1,574,406
C. Net Assets (A-B)	125,907,006	115,441,340
D. Owners' Equity		
Unit capital fund	101,648,780	98,235,780
Unit premium reserve	349,570	(243,581)
Retained earnings	9,801,976	10,465,636
Unrealised gain on securities	14,106,680	6,983,505
Total	125,907,006	115,441,340
Net Asset Value (NAV) Per Unit		
At market price	12.39	11.75
At cost price	11.00	11.04



Masum Ali

Chief Executive Officer

LankaBangla Asset Management Company Ltd

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 2021 to 30 September 2021

	Amount in Taka
	1-Jul-2021
	to
	30-Sep-2021
Revenue	
Gain/(loss) on sale of marketable securities	7,823,907
Dividend income	295,000
Interest income	211,562
	8,330,469
Less : Operating Expenses	
Management fees	667,116
Amortization of preliminary and issue expenses	135,584
CDBL fees	6,554
CDBL settlement and demat charges	11,260
Custodian fees	35,912
Trustee fees	45,308
BSEC annual fees	28,772
Brokerage commission	102,492
Selling agents' commission	33,049
Bank charges and excise duty	1,420
Advertisement and publication expenses	63,000
Other expenses	4,800
Total Expenses	1,135,267
Net profit during the period	7,195,202
Add: Other comprehensive income	
Unrealised gain on securities	7,123,175
Total comprehensive income	14,318,377
Earnings Per Unit (EPU) During the Period	0.71



Masum Ali
Chief Executive Officer
LankaBangla Asset Management Company Ltd

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Statement of Changes in Equity (Unaudited)

For the Period from 01 July 2021 to 30 September 2021

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Unrealised gain on securities	Total equity
Opening balance as at 01 July 2021	98,235,780	(243,581)	10,465,636	6,983,505	115,441,340
Unit fund raised during the period	6,263,000	-	-	-	6,263,000
Unit fund decrease during the period	(2,850,000)	-	-	-	(2,850,000)
Unit premium reserve during the period	-	1,342,701	-	-	1,342,701
Unit discount during the period	-	(749,550)	-	-	(749,550)
Net profit/(loss) during the period	-	-	7,195,202	-	7,195,202
Dividend Paid during the period	-	-	(7,858,862)	-	(7,858,862)
Unrealised gain on securities during the period	-	-	-	7,123,175	7,123,175
Closing balance as at 30 September 2021	101,648,780	349,570	9,801,976	14,106,680	125,907,006



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Statement of Changes in Equity (Unaudited)

For the Period from 01 July 2021 to 30 September 2021

	Amount in Taka
	1-Jul-2021
	to
	30-Sep-2021
A. Cash Flows from Operating Activities	
Gain on sale of securities	5,977,321
Dividend income received in cash	440,000
Interest income realized in cash	33,271
Advance, deposit and prepayments	(77,992)
Payment made for expenses	(1,505,367)
Net Cash from Operating Activities	4,867,233
B. Cash Flows from Investing Activities	
Acquisition of shares from secondary market	(28,358,896)
Investments in IPO	(30,000,000)
Investments returned from IPO	17,531,740
Proceeds from sale of shares in secondary market	37,232,186
Net Cash from Investing Activities	(3,594,970)
C. Cash Flows from Financing Activities	
Proceeds from issuance of units	7,605,702
Payments made for re-purchase of units	(3,599,550)
Dividend paid	(7,858,862)
Net Cash from Financing Activities	(3,852,710)
D. Net Cash Inflows/Outflows during the period (A+B+C)	(2,580,447)
E. Cash and cash equivalents at the beginning of the period	14,495,083
F. Cash and cash equivalents at the end of the period (D+E)	11,914,636
Net Operating Cash Flows Per Unit (NOCFU)	0.48



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