

LB Gratuity Wealth Builder 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

	<u>Amount in Taka</u> <u>30-Sep-2021</u>
Assets	
Investments at market price	58,324,132
Preliminary and issue expenses	2,245,606
Deposit and prepayments	22,866
Other receivables	11,570,964
Cash and cash equivalents	31,644,119
Total Assets	103,807,687
Liabilities	
Accounts payable	3,706,560
Liability for expenses	580,467
Total Liabilities	4,287,027
Net Assets	99,520,660
Owners' Equity	
Unit capital fund	97,315,580
Unit premium reserve	(21,928)
Retained earnings	1,310,240
Unrealised gain on securities	916,768
	99,520,660
Net Asset Value (NAV) per unit:	
At cost price	10.13
At market price	10.23



Masum Ali

Chief Executive Officer

LankaBangla Asset Management Company Ltd

LB Gratuity Wealth Builder 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 18 August 2021 to 30 September 2021

	Amount in Taka
Notes	18-Aug-2021 to 30-Sep-2021
Revenue	
Gain on sale of securities	804,342
Interest income	1,213,901
	2,018,243
Less : Operating expenses	
Management fees	476,265
Amortization of preliminary and issue expenses	39,350
CDBL settlement and demat charges	17,500
CDBL fees	3,134
Custodian fees	16,638
Trustee fees	56,926
Brokerage commission	33,998
Selling agents' commission	18,628
Bank charges and excise duty	2,564
Printing and publication expenses	18,000
Other expenses	25,000
Total expenses	708,003
Net Profit/(loss) during the period	1,310,240
Add: Other comprehensive income	
Unrealized gain during the Period	916,768
Total profit including unrealized gain during the period	2,227,008
Earnings per unit during the period	0.13



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Statement of Changes in Equity (Unaudited)

For the period from 18 August 2021 to 30 September 2021

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Unrealised gain on securities	Total
Unit fund raised during the period	100,000,000	-	-	-	100,000,000
Unit fund new subscription during the period	1,845,580	-	-	-	1,845,580
Unit fund new surrender during the period	(4,530,000)	-	-	-	(4,530,000)
Unit premium during the period	-	17,202	-	-	17,202
Unit discount during the period	-	(39,130)	-	-	(39,130)
Net Profit/(loss) during the period	-	-	1,310,240	-	1,310,240
Unrealised gain on securities during the period	-	-	-	916,768	916,768
Balance as at 30 September 2021	97,315,580	(21,928)	1,310,240	916,768	99,520,660



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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 18 August 2021 to 30 September 2021

	<u>Amount in Taka</u>
	<u>18-Aug-2021</u>
	to
	<u>30-Sep-2021</u>
A. Cash flows from operating activities	
Gain on sale of securities	770,344
Interest income realized in cash	854,169
Deposit and prepayments	(26,000)
Payment made for expenses	(2,547,252)
Net cash flows from/(used in) operating activities	(948,739)
B. Cash flows from investing activities	
Acquisition of shares from secondary market	(69,356,666)
Investments in IPO	(31,000,000)
Investments returned from IPO	19,461,080
Proceeds from sale of shares in secondary market	16,194,782
Net cash flows from/(used in) investing activities	(64,700,804)
C. Cash flows from financing activities	
Proceeds from issuance of units	101,862,792
Payments made for re-purchase of units	(4,569,130)
Net cash flows from/(used in) financing activities	97,293,662
D. Net Cash Inflows/Outflows during the period (A+B+C)	31,644,119
E. Cash and cash equivalents at the beginning of the period	-
F. Cash and cash equivalents at the end of the period (D+E)	31,644,119
Net operating cash flows per unit (NOCFU)	(0.10)



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