

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 December 2021

	Amount in Taka	
	31-Dec-2021	30-Jun-2021
Assets		
Investments (at market price)	71,657,104	98,617,709
Preliminary and issue expenses	3,200,972	3,472,140
Advance, deposit and prepayments	56,818	135,086
Other receivables	22,834,706	295,728
Cash and cash equivalents	16,002,040	14,495,083
Total	113,751,640	117,015,746
Liabilities		
Liability for expenses	1,418,012	1,574,406
Total	1,418,012	1,574,406
Net Assets	112,333,628	115,441,340
Owners' Equity		
Unit capital fund	93,928,960	98,235,780
Unit premium reserve	(1,516,512)	(243,581)
Retained earnings	14,998,078	10,465,636
Unrealised gain on securities	4,923,102	6,983,505
Total	112,333,628	115,441,340
Net Asset Value (NAV) Per Unit		
At market price	11.96	11.75
At cost price	11.44	11.04

Md. Rakibuzzaman

Assistant Manager, Operations & Compliance
LankaBangla Asset Management Company Limited

Masum Ali

Chief Executive Officer
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 2021 to 31 December 2021

	Amount in Taka	
	1-Jul-2021 to 31-Dec-2021	14-Dec-2020 to 31-Dec-2020
Revenue		
Gain/(loss) on sale of marketable securities	12,559,172	-
Dividend income	1,534,798	-
Interest income	520,774	3,371,142
	14,614,744	3,371,142
Less : Operating Expenses		
Management fees	1,306,272	171,307
Amortization of preliminary and issue expenses	271,168	26,527
CDBL fees	13,107	-
CDBL settlement and demat charges	24,079	-
Custodian fees	62,228	4,372
Trustee fees	88,518	11,564
BSEC annual fees	57,543	-
Brokerage commission	206,843	-
Selling agents' commission	35,018	20,050
Bank charges and excise duty	25,864	44,670
Advertisement and publication expenses	103,000	6,000
Other expenses	29,800	25,000
Total Expenses	2,223,440	309,490
Net profit during the period	12,391,304	3,061,652
Other Comprehensive Income During the Period		
Unrealized gain during the period	4,923,102	1,263,846
Total profit including unrealized	17,314,406	4,325,497
Earnings Per Unit (EPU) During the Period	1.32	0.28

Md. Rakibuzzaman

Assistant Manager, Operations & Compliance
LankaBangla Asset Management Company Limited

Masum Ali

Chief Executive Officer
LankaBangla Asset Management Company Limited

LB Gratuity Opportunities Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Changes in Equity (Unaudited)

For the period from 14 December 2020 to 31 December 2020

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Unrealised gain/(loss) on securities	Total equity
Unit fund raised for the period	108,910,000	-	-	-	108,910,000
Unit fund new subscription for the period	1,935,500	-	-	-	1,935,500
Unit premium this period for the period	-	69,678	-	-	69,678
Net profit/(loss) for the period	-	-	3,061,652	-	3,061,652
Unrealised gain on securities for the period	-	-	-	1,263,845	1,263,845
Closing balance as at 31 December 2020	110,845,500	69,678	3,061,652	1,263,845	115,240,675

LB Gratuity Opportunities Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Changes in Equity (Unaudited)

For the Period from 01 July 2021 to 31 December 2021

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Unrealised gain/(loss) 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	8,426,180	-	-	-	8,426,180
Unit fund decrease during the period	(12,733,000)	-	-	-	(12,733,000)
Unit premium reserve during the period	-	1,747,556	-	-	1,747,556
Unit discount during the period	-	(3,020,487)	-	-	(3,020,487)
Net profit/(loss) during the period	-	-	12,391,304	-	12,391,304
Dividend Paid during the period	-	-	(7,858,862)	-	(7,858,862)
Unrealised gain decrease during the period	-	-	-	(2,060,403)	(2,060,403)
Closing balance as at 31 December 2021	93,928,960	(1,516,512)	14,998,078	4,923,102	112,333,628

Md. Rakibuzzaman

Assistant Manager, Operations & Compliance
LankaBangla Asset Management Company Limited

Masum Ali

Chief Executive Officer
LankaBangla Asset Management Company Limited

LB Gratuity Opportunities Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Changes in Equity (Unaudited)

For the Period from 01 July 2021 to 31 December 2021

	Amount in Taka	
	1-Jul-2021 to 31-Dec-2021	14-Dec-2020 to 31-Dec-2020
A. Cash Flows from Operating Activities		
Gain on sale of securities	10,899,280	-
Dividend income received in cash	1,010,000	-
Interest income realized in cash	526,638	3,384,175
Advance, deposit and prepayments	(61,584)	-
Payment made for expenses	(1,744,524)	(942,950)
Net cash flows from/(used in) operating activities	10,629,810	2,441,225
B. Cash Flows from Investing Activities		
Acquisition of shares from secondary market	(52,008,802)	(33,706,151)
Investments in IPO	(71,540,340)	-
Investments returned from IPO	46,604,710	-
Proceeds from sale of shares in secondary market	81,260,182	-
Net cash flows from/(used in) investing activities	4,315,750	(33,706,151)
C. Cash Flows from Financing Activities		
Proceeds from issuance of units	10,173,747	110,915,180
Payments made for re-purchase of units	(15,753,488)	-
Dividend paid	(7,858,862)	-
Net cash flows from/(used in) financing activities	(13,438,603)	110,915,180
D. Net Cash Inflows/Outflows during the period (A+B+C)	1,506,957	79,650,254
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)	16,002,040	79,650,254
Net Operating Cash Flows Per Unit (NOCFU)	1.13	0.22

Md. Rakibuzzaman

Assistant Manager, Operations & Compliance
LankaBangla Asset Management Company Limited

Masum Ali

Chief Executive Officer
LankaBangla Asset Management Company Limited