

## 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

	<b>Amount in Taka</b>
	<b>31-Dec-2021</b>
<b>Assets</b>	
Investments at market price	43,733,213
Preliminary and issue expenses	2,163,330
Advance, deposit and prepayments	16,313
Other receivables	22,464,952
Cash and cash equivalents	25,838,578
<b>Total Assets</b>	<b>94,216,386</b>
<b>Liabilities</b>	
Accounts payable	-
Liability for expenses	1,183,283
<b>Total Liabilities</b>	<b>1,183,283</b>
<b>Net Assets</b>	<b>93,033,103</b>
<b>Owners' Equity</b>	
Unit capital fund	93,072,000
Unit premium reserve	(45,780)
Retained earnings	6,883
	<b>93,033,103</b>
<b>Net Asset Value (NAV) per unit:</b>	
At cost price	<b>10.38</b>
At market price	<b>10.00</b>



**Md. Rakibuzzaman**

Assistant Manager, Operations & Compliance  
LankaBangla Asset Management Company Limited



**Masum Ali**

Chief Executive Officer  
LankaBangla Asset Management Company Limited

## 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 31 December 2021

	<u>Amount in Taka</u>
	<u>18-Aug-2021</u>
	<u>to</u>
	<u>31-Dec-2021</u>
<b>Revenue</b>	
Gain on sale of securities	3,113,799
Dividend income	371,482
Interest income	1,706,356
	<b>5,191,637</b>
<b>Less : Operating expenses</b>	
Management fees	1,017,784
Amortization of preliminary and issue expenses	121,626
CDBL settlement and demat charges	35,496
CDBL fees	9,688
Custodian fees	36,035
Trustee fees	92,815
Brokerage commission	115,044
Selling agents' commission	24,648
Bank charges and excise duty	47,588
Advertisement and publication expenses	62,000
Other expenses	50,000
<b>Total expenses</b>	<b>1,612,724</b>
<b>Net Profit/(loss) before provision during the period</b>	<b>3,578,913</b>
Less: Provision for erosion of value of marketable securities	(3,572,030)
<b>Net Profit/(loss) after provision during the period</b>	<b>6,883</b>
<b>Earnings per unit during the period</b>	<b>0.001</b>



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## LB Gratuity Wealth Builder Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Changes in Equity (Unaudited)

For the period from 18 August 2021 to 31 December 2021

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total
Unit fund raised during the period	100,000,000	-	-	100,000,000
Unit fund new subscription during the period	2,436,430	-	-	2,436,430
Unit fund new surrender during the period	(9,364,430)	-	-	(9,364,430)
Unit premium during the period	-	33,030	-	33,030
Unit discount during the period	-	(78,810)	-	(78,810)
Net Profit/(loss) during the period	-	-	6,883	6,883
<b>Closing balance as at 31 December 2021</b>	<b>93,072,000</b>	<b>(45,780)</b>	<b>6,883</b>	<b>93,033,103</b>



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## LB Gratuity Wealth Builder Fund

Asset Manager: LankaBangla Asset Management Company Limited

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 31 December 2021

	<b>Amount in Taka</b>
	<b>18-Aug-2021</b>
	<b>to</b>
	<b>31-Dec-2021</b>
<b>A. Cash flows from operating activities</b>	
Gain on sale of securities	2,998,753
Interest income realized in cash	1,861,617
Deposit and prepayments	(26,000)
Payment made for expenses	(2,679,270)
<b>Net cash flows from/(used in) operating activities</b>	<b>2,155,100</b>
<b>B. Cash flows from investing activities</b>	
Acquisition of shares from secondary market	(99,469,369)
Investments in IPO	(79,540,340)
Investments returned from IPO	55,258,740
Proceeds from sale of shares in secondary market	54,408,227
<b>Net cash flows from/(used in) investing activities</b>	<b>(69,342,742)</b>
<b>C. Cash flows from financing activities</b>	
Proceeds from issuance of units	102,469,469
Payments made for re-purchase of units	(9,443,249)
<b>Net cash flows from/(used in) financing activities</b>	<b>93,026,220</b>
<b>D. Net Cash Inflows/Outflows during the period (A+B+C)</b>	<b>25,838,578</b>
E. Cash and cash equivalents at the beginning of the period	-
<b>F. Cash and cash equivalents at the end of the period (D+E)</b>	<b>25,838,578</b>
<b>Net operating cash flows per unit (NOCFU)</b>	<b>0.23</b>



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