

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 March 2022

	Amount in Taka	
	31-Mar-2022	30-Jun-2021
A. Assets		
Investments (at market price)	93,122,740	98,617,709
Preliminary and issue expenses	3,068,335	3,472,140
Advance, deposit and prepayments	88,780	135,086
Other receivables	6,734,763	295,728
Cash and cash equivalents	23,546,307	14,495,083
Total Assets	126,560,925	117,015,746
B. Liabilities		
Liability for expenses	762,210	1,574,406
Total Liabilities	762,210	1,574,406
C. Net Assets (A-B)	125,798,715	115,441,340
D. Owners' Equity		
Unit capital fund	107,253,850	98,235,780
Unit premium reserve	998,733	(243,581)
Retained earnings	17,546,132	10,465,636
Unrealised gain on securities	-	6,983,505
Total	125,798,715	115,441,340
Net Asset Value (NAV) Per Unit		
At market price	11.73	11.75
At cost price	12.03	11.04

Md. Rakibuzzaman
Assistant Manager, Operations & Compliance
LankaBangla Asset Management Company Limited

Masum Ali
Chief Executive Officer
LankaBangla Asset Management Company Limited

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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 March 2022

	Amount in Taka			
	1-Jul-2021 to 31-Mar-2022	14-Dec-2020 to 31-Mar-2021	1-Jan-2022 to 31-Mar-2022	1-Jan-2021 to 31-Mar-2021
Revenue				
Gain/(loss) on sale of marketable securities	18,720,022	4,337,275	6,160,850	4,337,275
Dividend income	1,968,228	422,000	433,430	422,000
Interest income	828,102	3,707,103	307,328	335,961
	21,516,352	8,466,378	6,901,608	5,095,236
Less : Operating Expenses				
Management fees	1,955,535	745,140	649,263	573,833
Amortization of preliminary and issue expenses	403,805	159,164	132,637	132,637
CDBL settlement and demat charges	38,939	31,346	14,861	31,346
CDBL fees	19,517	6,197	6,410	6,197
Custodian fees	95,745	27,051	33,517	22,679
Trustee fees	132,590	49,978	44,071	38,414
BSEC annual fees	85,688	-	28,146	-
Brokerage commission	297,203	109,922	90,360	109,922
Selling agents' commission	67,305	111,448	32,286	91,398
Bank charges and excise duty	29,889	45,550	4,025	880
Advertisement and publication expenses	191,123	121,000	88,123	115,000
Other expenses	34,800	34,000	5,000	9,000
Total Expenses	3,352,139	1,440,796	1,128,699	1,131,306
Profit/(Loss) Before Provision During the Period	18,164,213	7,025,582	5,772,909	3,963,930
Add/(Less): (Provision)/Write back of provision during the period	(3,224,855)	(2,949,583)	(3,224,855)	(4,213,428)
Net Profit/(Loss) After Provision During the Period	14,939,358	4,075,999	2,548,054	(249,498)
Earnings Per Unit (EPU) After Provision During the Period	1.39	0.42	0.24	(0.03)



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Statement of Changes in Equity (Unaudited)
For the Period from 14 December 2020 to 31 March 2021

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Unrealised gain on securities	Total equity
Unit fund raised during the period	119,632,280	-	-	-	119,632,280
Unit fund surrender during the period	(21,848,000)	-	-	-	(21,848,000)
Unit premium during the period	-	684,211	-	-	684,211
Unit discount during the period	-	(1,049,840)	-	-	(1,049,840)
Net profit/(loss) during the period	-	-	4,075,999	-	4,075,999
Closing balance as at 31 March 2021	97,784,280	(365,629)	4,075,999	-	101,494,650

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Asset Manager: LankaBangla Asset Management Company Limited
Statement of Changes in Equity (Unaudited)
For the Period from 01 July 2021 to 31 March 2022

Amount in Taka

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	22,516,070	-	-	-	22,516,070
Unit fund surrender during the period	(13,498,000)	-	-	-	(13,498,000)
Unit premium during the period	-	4,418,861	-	-	4,418,861
Unit discount during the period	-	(3,176,547)	-	-	(3,176,547)
Net profit/(loss) during the period	-	-	14,939,358	-	14,939,358
Dividend paid	-	-	(7,858,862)	-	(7,858,862)
Unrealised gain on securities	-	-	-	(6,983,505)	(6,983,505)
Closing balance as at 31 March 2022	107,253,850	998,733	17,546,132	-	125,798,715

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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 01 July 2021 to 31 March 2022

	Amount in Taka	
	1-Jul-2021 to 31-Mar-2022	14-Dec-2020 to 31-Mar-2021
A. Cash Flows from Operating Activities		
Gain on sale of securities	16,394,940	4,669,275
Dividend income received in cash	1,773,604	60,000
Interest income realized in cash	554,047	3,443,109
Advance, deposit and prepayments	(173,159)	(112,466)
Payment made for expenses	(3,226,457)	(4,078,673)
Net cash flows from/(used in) operating activities	15,322,975	3,981,245
B. Cash Flows from Investing Activities		
Acquisition of shares from secondary market	(105,908,591)	(110,670,898)
Investments in IPO	(91,890,340)	(12,080,000)
Investments returned from IPO	73,366,100	10,047,950
Proceeds from sale of shares in secondary market	115,759,508	35,070,787
Net cash flows from/(used in) investing activities	(8,673,323)	(77,632,161)
C. Cash Flows from Financing Activities		
Proceeds from issuance of units	26,934,983	120,316,508
Payments made for re-purchase of units	(16,674,549)	(22,897,840)
Dividend paid	(7,858,862)	-
Net cash flows from/(used in) financing activities	2,401,572	97,418,668
D. Net Cash Inflows/Outflows during the period (A+B+C)	9,051,224	23,767,752
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)	23,546,307	23,767,752
Net Operating Cash Flows Per Unit (NOCFU)	1.43	0.41

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