

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 2022

	Amount in Taka	
	30-Sep-2022	30-Jun-2022
A. Assets		
Investments (at market price)	80,690,041	83,275,022
Preliminary and issue expenses	2,798,640	2,934,224
Advance, deposit and prepayments	152,508	141,328
Other receivables	1,325,140	88,512
Cash and cash equivalents	24,857,868	40,427,254
Total Assets	109,824,197	126,866,340
B. Liabilities		
Liability for expenses	791,797	1,533,270
Total Liabilities	791,797	1,533,270
C. Net Assets (A-B)	109,032,400	125,333,070
D. Owners' Equity		
Unit capital fund	97,054,520	94,892,610
Unit premium reserve	(2,616,740)	(2,501,519)
Retained earnings	14,594,620	26,250,449
Unrealised gain on securities	-	6,691,530
Total	109,032,400	125,333,070
Net Asset Value (NAV) Per Unit		
At market price	11.23	13.21
At cost price	11.42	12.50

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 2022 to 30 September 2022

	Amount in Taka	
	1-Jul-2022 to 30-Sep-2022	1-Jul-2021 to 30-Sep-2021
Revenue		
Gain/(loss) on sale of marketable securities	9,518,316	7,823,907
Dividend income	267,500	295,000
Interest income	420,139	211,562
	10,205,955	8,330,469
Less : Operating Expenses		
Management fees	649,688	667,116
Amortization of preliminary and issue expenses	135,584	135,584
CDBL settlement and demat charges	1,829	11,260
CDBL fees	6,553	6,554
Custodian fees	26,968	35,912
Trustee fees	44,001	45,308
BSEC annual fees	32,265	28,772
Brokerage commission	32,432	102,492
Selling agents' commission	17,733	33,049
Bank charges and excise duty	2,824	1,420
Advertisement and publication expenses	95,949	63,000
Other expenses	9,800	4,800
Total Expenses	1,055,626	1,135,267
Profit/(Loss) Before Provision During the Period	9,150,329	7,195,202
Add/(Less): (Provision)/Write back of provision during the period	(1,827,636)	-
Net Profit/(Loss) After Provision During the Period	7,322,693	7,195,202
Add: Other comprehensive income		
Unrealised gain on securities during the period	-	7,123,175
Total comprehensive income	7,322,693	14,318,377
Earnings Per Unit (EPU) After Provision During the Period	0.75	0.71

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Statement of Changes in Equity (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

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)

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For the Period from 01 July 2022 to 30 September 2022

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Unrealised gain on securities	Total equity
Opening balance as at 01 July 2022	94,892,610	(2,501,519)	26,250,449	6,691,530	125,333,070
Unit fund raised during the period	7,756,910	-	-	-	7,756,910
Unit fund decrease during the period	(5,595,000)	-	-	-	(5,595,000)
Unit premium reserve during the period	-	673,459	-	-	673,459
Unit discount during the period	-	(788,680)	-	-	(788,680)
Net profit/(loss) during the period	-	-	7,322,693	-	7,322,693
Dividend Paid	-	-	(18,978,522)	-	(18,978,522)
Unrealised gain decrease during the period	-	-	-	(6,691,530)	(6,691,530)
Closing balance as at 30 September 2022	97,054,520	(2,616,740)	14,594,620	-	109,032,400

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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 2022 to 30 September 2022

	Amount in Taka	
	1-Jul-2022 to 30-Sep-2022	1-Jul-2021 to 30-Sep-2021
A. Cash Flows from Operating Activities		
Gain on sale of securities	9,485,884	5,977,321
Dividend income received in cash	50,000	440,000
Interest income realized in cash	34,500	33,271
Advance, deposit and prepayments	(100,410)	(77,992)
Payment made for expenses	(1,539,984)	(1,505,367)
Net cash flows from/(used in) operating activities	7,929,990	4,867,233
B. Cash Flows from Investing Activities		
Acquisition of shares from secondary market	(11,153,487)	(28,358,896)
Investments in IPO	(3,825,000)	(30,000,000)
Investments returned from IPO	3,187,500	17,531,740
Proceeds from sale of shares in secondary market	5,223,315	37,232,186
Net cash flows from/(used in) investing activities	(6,567,672)	(3,594,970)
C. Cash Flows from Financing Activities		
Proceeds from issuance of units	8,309,592	7,605,702
Payments made for re-purchase of units	(6,383,872)	(3,599,550)
Dividend paid	(18,857,424)	(7,858,862)
Net cash flows from/(used in) financing activities	(16,931,704)	(3,852,710)
D. Net Cash Inflows/Outflows during the period (A+B+C)	(15,569,386)	(2,580,447)
E. Cash and cash equivalents at the beginning during the period	40,427,254	14,495,083
F. Cash and cash equivalents at the end of the period (D+E)	24,857,868	11,914,636
Net Operating Cash Flows Per Unit (NOCFU)	0.82	0.48

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