

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 2022

	Amount in Taka	
	30-Sep-2022	30-Jun-2022
A. Assets		
Investments (at market price)	73,460,808	51,334,997
Preliminary and issue expenses	1,919,184	2,001,460
Advance, deposit and prepayments	193,250	85,450
Other receivables	1,224,702	2,333,813
Cash and cash equivalents	6,419,098	30,803,421
Total Assets	83,217,042	86,559,141
B. Liabilities		
Accounts payable	-	1,977,948
Liability for expenses	599,084	1,275,163
Total Liabilities	599,084	3,253,111
C. Net Assets (A-B)	82,617,958	83,306,030
D. Owners' Equity		
Unit capital fund	81,055,250	78,961,900
Unit premium reserve	(2,048,198)	(2,097,170)
Retained earnings	3,610,906	6,441,300
Total	82,617,958	83,306,030
Net Asset Value (NAV) Per Unit		
At market price	10.19	10.55
At cost price	10.85	10.98

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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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	18-Aug-2021 to 30-Sep-2021
Revenue		
Gain/(loss) on sale of marketable securities	4,054,790	804,342
Dividend income	340,001	-
Interest income	247,201	1,213,901
	4,641,992	2,018,243
Less : Operating Expenses		
Management fees	476,226	476,265
Amortization of preliminary and issue expenses	82,276	39,350
CDBL settlement and demat charges	4,087	17,500
CDBL fees	6,553	3,134
Custodian fees	18,636	16,638
Trustee fees	30,991	56,926
BSEC annual fees	25,205	-
Brokerage commission	45,479	33,998
Selling agents' commission	8,364	18,628
Bank charges and excise duty	1,128	2,564
Advertisement and publication expenses	85,003	18,000
Other expenses	9,800	25,000
Total Expenses	793,748	708,003
Profit/(Loss) Before Provision During the Period	3,848,244	1,310,240
Add/(Less): (Provision)/Write back of provision during the period	(1,940,924)	-
Net Profit/(Loss) After Provision During the Period	1,907,320	1,310,240
Add: Other comprehensive income		
Unrealised gain on securities	-	916,768
Total comprehensive income	1,907,320	2,227,008
Earnings Per Unit (EPU) After Provision During the Period	0.24	0.13

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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 18 August 2021 to 30 September 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	100,000,000	-	-	-	100,000,000
Unit fund new subscription during the period	1,845,580	-	-	-	1,845,580
Unit fund new surrendered 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) after provision during the period	-	-	1,310,240	-	1,310,240
Unrealised gain on securities during the period	-	-	-	916,768	916,768
Closing 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 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	78,961,900	(2,097,170)	6,441,300	-	83,306,030
Unit fund raised during the period	3,431,350	-	-	-	3,431,350
Unit fund surrendered during the period	(1,338,000)	-	-	-	(1,338,000)
Unit premium during the period	-	71,682	-	-	71,682
Unit discount during the period	-	(22,710)	-	-	(22,710)
Net profit/(loss) after provision during the period	-	-	1,907,320	-	1,907,320
Dividend paid	-	-	(4,737,714)	-	(4,737,714)
Closing balance as at 30 September 2022	81,055,250	(2,048,198)	3,610,906	-	82,617,958

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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	18-Aug-2021 to 30-Sep-2021
A. Cash Flows from Operating Activities		
Gain on sale of securities	4,111,248	770,344
Dividend income received in cash	32,500	-
Interest income realized in cash	32,578	854,169
Advance, deposit and prepayments	(111,218)	(26,000)
Payment made for expenses	(1,338,660)	(2,547,252)
Net cash flows from/(used in) operating activities	2,726,448	(948,739)
B. Cash Flows from Investing Activities		
Acquisition of shares from secondary market	(44,729,194)	(69,356,666)
Investments in IPO	(3,825,000)	(31,000,000)
Investments returned from IPO	3,187,500	19,461,080
Proceeds from sale of shares in secondary market	20,851,310	16,194,782
Net cash flows from/(used in) investing activities	(24,515,384)	(64,700,804)
C. Cash Flows from Financing Activities		
Proceeds from issuance of units	897,031	101,862,792
Payments made for re-purchase of units	(1,360,748)	(4,569,130)
Dividend paid	(2,131,670)	
Net cash flows from/(used in) financing activities	(2,595,387)	97,293,662
D. Net Cash Inflows/Outflows during the period (A+B+C)	(24,384,323)	31,644,119
E. Cash and cash equivalents at the beginning of the period	30,803,421	-
F. Cash and cash equivalents at the end of the period (D+E)	6,419,098	31,644,119
Net Operating Cash Flows Per Unit (NOCFU)	0.34	(0.10)

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