

## 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 2022

	Amount in Taka	
	31-Dec-2022	30-Jun-2022
<b>A. Assets</b>		
Investments (at market price)	78,547,540	83,275,022
Preliminary and issue expenses	2,663,056	2,934,224
Advance, deposit and prepayments	73,834	141,328
Other receivables	1,238,750	88,512
Cash and cash equivalents	24,366,166	40,427,254
<b>Total Assets</b>	<b>106,889,346</b>	<b>126,866,340</b>
<b>B. Liabilities</b>		
Liability for expenses	1,412,746	1,533,270
<b>Total Liabilities</b>	<b>1,412,746</b>	<b>1,533,270</b>
<b>C. Net Assets (A-B)</b>	<b>105,476,600</b>	<b>125,333,070</b>
<b>D. Owners' Equity</b>		
Unit capital fund	96,293,910	94,892,610
Unit premium reserve	(2,676,023)	(2,501,519)
Retained earnings	11,858,713	26,250,449
Unrealised gain on securities	-	6,691,530
<b>Total</b>	<b>105,476,600</b>	<b>125,333,070</b>
<b>Net Asset Value (NAV) Per Unit</b>		
At market price	<b>10.95</b>	<b>13.21</b>
At cost price	<b>11.35</b>	<b>12.50</b>

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 31 December 2022

	Amount in Taka	
	1-Jul-2022 to 31-Dec-2022	1-Jul-2021 to 31-Dec-2021
<b>Revenue</b>		
Gain/(loss) on sale of marketable securities	8,112,855	12,559,172
Dividend income	1,490,525	1,534,798
Interest income	847,682	520,774
	<b>10,451,062</b>	<b>14,614,744</b>
<b>Less : Operating Expenses</b>		
Management fees	1,244,138	1,306,272
Amortization of preliminary and issue expenses	271,168	271,168
CDBL settlement and demat charges	3,487	24,079
CDBL fees	13,107	13,107
Custodian fees	53,364	62,228
Trustee fees	83,858	88,518
BSEC annual fees	64,529	57,543
Brokerage commission	50,922	206,843
Selling agents' commission	17,733	35,018
Bank charges and excise duty	40,264	25,864
Advertisement and publication expenses	139,360	103,000
Other expenses	17,800	29,800
<b>Total Expenses</b>	<b>1,999,730</b>	<b>2,223,440</b>
<b>Profit/(Loss) Before Provision During the Period</b>	<b>8,451,332</b>	<b>12,391,304</b>
Add/(Less): (Provision)/Write back of provision during the period	(3,864,546)	-
<b>Net Profit/(Loss) After Provision During the Period</b>	<b>4,586,786</b>	<b>12,391,304</b>
<b>Add: Other comprehensive income</b>		
Unrealised gain on securities during the period	-	4,923,102
<b>Total comprehensive income</b>	<b>4,586,786</b>	<b>17,314,406</b>
<b>Earnings Per Unit (EPU) After Provision During the Period</b>	<b>0.48</b>	<b>1.32</b>

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### LB Gratuity Opportunities Fund

Asset Manager: LankaBangla Asset Management Company Limited

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 31 December 2021

*Amount in Taka*

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Unrealised gain on securities	Total equity
<b>Opening balance as at 01 July 2021</b>	<b>98,235,780</b>	<b>(243,581)</b>	<b>10,465,636</b>	<b>6,983,505</b>	<b>115,441,340</b>
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)
<b>Closing balance as at 31 December 2021</b>	<b>93,928,960</b>	<b>(1,516,512)</b>	<b>14,998,078</b>	<b>4,923,102</b>	<b>112,333,628</b>

### LB Gratuity Opportunities Fund

Asset Manager: LankaBangla Asset Management Company Limited

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 2022 to 31 December 2022

*Amount in Taka*

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Unrealised gain on securities	Total equity
<b>Opening balance as at 01 July 2022</b>	<b>94,892,610</b>	<b>(2,501,519)</b>	<b>26,250,449</b>	<b>6,691,530</b>	<b>125,333,070</b>
Unit fund raised during the period	8,632,310	-	-	-	8,632,310
Unit fund decrease during the period	(7,231,010)	-	-	-	(7,231,010)
Unit premium reserve during the period	-	774,830	-	-	774,830
Unit discount during the period	-	(949,334)	-	-	(949,334)
Net profit/(loss) during the period	-	-	4,586,786	-	4,586,786
Dividend Paid	-	-	(18,978,522)	-	(18,978,522)
Unrealised gain decrease during the period	-	-	-	(6,691,530)	(6,691,530)
<b>Closing balance as at 31 December 2022</b>	<b>96,293,910</b>	<b>(2,676,023)</b>	<b>11,858,713</b>	<b>-</b>	<b>105,476,600</b>

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## LB Gratuity Opportunities 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 01 July 2022 to 31 December 2022

	Amount in Taka	
	1-Jul-2022 to 31-Dec-2022	1-Jul-2021 to 31-Dec-2021
<b>A. Cash Flows from Operating Activities</b>		
Gain on sale of securities	7,997,073	10,899,280
Dividend income received in cash	522,174	1,010,000
Interest income realized in cash	661,780	526,638
Advance, deposit and prepayments	(10,142)	(61,584)
Payment made for expenses	(1,720,762)	(1,744,524)
<b>Net cash flows from/(used in) operating activities</b>	<b>7,450,123</b>	<b>10,629,810</b>
<b>B. Cash Flows from Investing Activities</b>		
Acquisition of shares from secondary market	(15,961,202)	(52,008,802)
Investments in IPO	(14,186,090)	(71,540,340)
Investments returned from IPO	9,289,820	46,604,710
Proceeds from sale of shares in secondary market	15,097,752	81,260,182
<b>Net cash flows from/(used in) investing activities</b>	<b>(5,759,720)</b>	<b>4,315,750</b>
<b>C. Cash Flows from Financing Activities</b>		
Proceeds from issuance of units	9,286,615	10,173,747
Payments made for re-purchase of units	(8,180,682)	(15,753,488)
Dividend paid	(18,857,424)	(7,858,862)
<b>Net cash flows from/(used in) financing activities</b>	<b>(17,751,491)</b>	<b>(13,438,603)</b>
<b>D. Net Cash Inflows/Outflows during the period (A+B+C)</b>	<b>(16,061,088)</b>	<b>1,506,957</b>
<b>E. Cash and cash equivalents at the beginning during the period</b>	<b>40,427,254</b>	<b>14,495,083</b>
<b>F. Cash and cash equivalents at the end of the period (D+E)</b>	<b>24,366,166</b>	<b>16,002,040</b>
<b>Net Operating Cash Flows Per Unit (NOCFU)</b>	<b>0.77</b>	<b>1.13</b>

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