

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 31 December 2022

	Amount in Taka	
	31-Dec-2022	30-Jun-2022
A. Assets		
Investments (at market price)	70,348,124	51,334,997
Preliminary and issue expenses	1,836,908	2,001,460
Advance, deposit and prepayments	130,826	85,450
Other receivables	668,350	2,333,813
Cash and cash equivalents	9,664,684	30,803,421
Total Assets	82,648,892	86,559,141
B. Liabilities		
Accounts payable	-	1,977,948
Liability for expenses	1,084,032	1,275,163
Total Liabilities	1,084,032	3,253,111
C. Net Assets (A-B)	81,564,860	83,306,030
D. Owners' Equity		
Unit capital fund	81,129,750	78,961,900
Unit premium reserve	(2,047,703)	(2,097,170)
Retained earnings	2,482,813	6,441,300
Total	81,564,860	83,306,030
Net Asset Value (NAV) Per Unit		
At market price	10.05	10.55
At cost price	10.94	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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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	18-Aug-2021 to 31-Dec-2021
Revenue		
Gain/(loss) on sale of marketable securities	4,510,318	3,113,799
Dividend income	1,024,004	371,482
Interest income	522,085	1,706,356
	6,056,407	5,191,638
Less : Operating Expenses		
Management fees	948,108	1,017,784
Amortization of preliminary and issue expenses	164,552	121,626
CDBL settlement and demat charges	10,904	35,496
CDBL fees	13,106	9,688
Custodian fees	31,698	36,035
Trustee fees	61,656	92,815
BSEC annual fees	50,410	-
Brokerage commission	64,605	115,044
Selling agents' commission	8,364	24,648
Bank charges and excise duty	26,398	47,588
Advertisement and publication expenses	125,435	62,000
Other expenses	17,800	50,000
Total Expenses	1,523,036	1,612,724
Profit/(Loss) Before Provision During the Period	4,533,371	3,578,913
Add/(Less): (Provision)/Write back of provision during the period	(3,754,144)	(3,572,030)
Net Profit/(Loss) After Provision During the Period	779,227	6,884
Earnings Per Unit (EPU) After Provision During the Period	0.10	0.001

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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 31 December 2021

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
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
Closing balance as at 31 December 2021	93,072,000	(45,780)	6,883	93,033,103

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Statement of Changes in Equity (Unaudited)

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For the Period from 01 July 2022 to 31 December 2022

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	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	3,505,850	-	-	3,505,850
Unit fund surrendered during the period	(1,338,000)	-	-	(1,338,000)
Unit premium during the period	-	72,177	-	72,177
Unit discount during the period	-	(22,710)	-	(22,710)
Net profit/(loss) during the period	-	-	779,227	779,227
Dividend paid	-	-	(4,737,714)	(4,737,714)
Closing balance as at 31 December 2022	81,129,750	(2,047,703)	2,482,813	81,564,860

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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 31 December 2022

	Amount in Taka	
	1-Jul-2022 to 31-Dec-2022	18-Aug-2021 to 31-Dec-2021
A. Cash Flows from Operating Activities		
Gain on sale of securities	4,018,469	2,998,753
Dividend income received in cash	608,554	-
Interest income realized in cash	334,263	1,861,617
Advance, deposit and prepayments	(111,218)	(26,000)
Payment made for expenses	(1,419,180)	(2,679,270)
Net cash flows from/(used in) operating activities	3,430,888	2,155,100
B. Cash Flows from Investing Activities		
Acquisition of shares from secondary market	(46,830,255)	(99,469,369)
Investments in IPO	(14,186,090)	(79,540,340)
Investments returned from IPO	9,339,820	55,258,740
Proceeds from sale of shares in secondary market	29,627,287	54,408,227
Net cash flows from/(used in) investing activities	(22,049,238)	(69,342,742)
C. Cash Flows from Financing Activities		
Proceeds from issuance of units	972,031	102,469,469
Payments made for re-purchase of units	(1,360,748)	(9,443,249)
Dividend paid	(2,131,670)	
Net cash flows from/(used in) financing activities	(2,520,387)	93,026,220
D. Net Cash Inflows/Outflows during the period (A+B+C)	(21,138,737)	25,838,578
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)	9,664,684	25,838,578
Net Operating Cash Flows Per Unit (NOCFU)	0.42	0.23

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