

## 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 March 31 2023

	Amount in Taka	
	31-Mar-2023	30-Jun-2022
<b>A. Assets</b>		
Investments (at market price)	85,390,929	83,275,022
Preliminary and issue expenses	2,530,420	2,934,224
Advance, deposit and prepayments	92,539	141,328
Other receivables	820,840	88,512
Cash and cash equivalents	15,640,656	40,427,254
<b>Total Assets</b>	<b>104,475,384</b>	<b>126,866,340</b>
<b>B. Liabilities</b>		
Liability for expenses	730,326	1,533,270
<b>Total Liabilities</b>	<b>730,326</b>	<b>1,533,270</b>
<b>C. Net Assets (A-B)</b>	<b>103,745,058</b>	<b>125,333,070</b>
<b>D. Owners' Equity</b>		
Unit capital fund	94,370,130	94,892,610
Unit premium reserve	(2,856,862)	(2,501,519)
Retained earnings	12,231,790	26,250,449
Unrealised gain on securities	-	6,691,530
<b>Total</b>	<b>103,745,058</b>	<b>125,333,070</b>
<b>Net Asset Value (NAV) Per Unit</b>		
At market price	<b>10.99</b>	<b>13.21</b>
At cost price	<b>11.50</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 March 2023

	Amount in Taka			
	1-Jul-2022 to 31-Mar-2023	1-Jul-2021 to 31-Mar-2022	1-Jan-2023 to 31-Mar-2023	1-Jan-2022 to 31-Mar-2022
<b>Revenue</b>				
Gain/(loss) on sale of marketable securities	9,748,874	18,720,022	1,636,018	6,160,850
Dividend income	1,873,290	1,968,228	382,765	433,430
Interest income	1,013,257	828,102	165,575	307,328
	<b>12,635,421</b>	<b>21,516,352</b>	<b>2,184,358</b>	<b>6,901,608</b>
<b>Less : Operating Expenses</b>				
Management fees	1,817,476	1,955,535	573,338	649,263
Amortization of preliminary and issue expenses	403,804	403,805	132,636	132,637
CDBL settlement and demat charges	6,397	38,939	2,910	14,861
CDBL fees	19,518	19,517	6,410	6,410
Custodian fees	82,782	95,745	29,418	33,517
Trustee fees	122,236	132,590	38,378	44,071
BSEC annual fees	96,093	85,688	31,563	28,146
Brokerage commission	68,505	297,203	17,583	90,360
Selling agents' commission	17,732	67,305	-	32,286
Bank charges and excise duty	56,569	29,889	16,305	4,025
Advertisement and publication expenses	227,360	191,123	88,000	88,123
Other expenses	20,800	34,800	3,000	5,000
<b>Total Expenses</b>	<b>2,939,272</b>	<b>3,352,139</b>	<b>939,541</b>	<b>1,128,699</b>
<b>Profit/(Loss) Before Provision During the Period</b>	<b>9,696,149</b>	<b>18,164,213</b>	<b>1,244,817</b>	<b>5,772,909</b>
Add/(Less): (Provision)/Write back of provision during the period	(4,736,286)	(3,224,855)	(871,740)	(322,485)
<b>Net Profit/(Loss) After Provision During the Period</b>	<b>4,959,863</b>	<b>14,939,358</b>	<b>373,077</b>	<b>2,548,054</b>
<b>Earnings Per Unit (EPU) After Provision During the Period</b>	<b>0.53</b>	<b>1.39</b>	<b>0.04</b>	<b>0.24</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 March 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 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	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)
<b>Closing balance as at 31 March 2022</b>	<b>107,253,850</b>	<b>998,733</b>	<b>17,546,132</b>	<b>-</b>	<b>125,798,715</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 March 2023

*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	8,898,410	-	-	-	8,898,410
Unit fund decrease during the period	(9,420,890)	-	-	-	(9,420,890)
Unit premium reserve during the period	-	800,708	-	-	800,708
Unit discount during the period	-	(1,156,051)	-	-	(1,156,051)
Net profit/(loss) during the period	-	-	4,959,863	-	4,959,863
Dividend paid	-	-	(18,978,522)	-	(18,978,522)
Unrealised gain on securities	-	-	-	(6,691,530)	(6,691,530)
<b>Closing balance as at 31 March 2023</b>	<b>94,370,130</b>	<b>(2,856,862)</b>	<b>12,231,790</b>	<b>-</b>	<b>103,745,058</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 March 2023

	Amount in Taka	
	1-Jul-2022 to 31-Mar-2023	1-Jul-2021 to 31-Mar-2022
<b>A. Cash Flows from Operating Activities</b>		
Gain on sale of securities	8,171,446	16,394,940
Dividend income received in cash	1,268,024	1,773,604
Interest income realized in cash	882,180	554,047
Advance, deposit and prepayments	(92,539)	(173,159)
Payment made for expenses	(3,128,812)	(3,226,457)
<b>Net cash flows from/(used in) operating activities</b>	<b>7,100,299</b>	<b>15,322,975</b>
<b>B. Cash Flows from Investing Activities</b>		
Acquisition of shares from secondary market	(20,306,943)	(105,908,591)
Investments in IPO	(17,436,090)	(91,890,340)
Investments returned from IPO	9,289,820	73,366,100
Proceeds from sale of shares in secondary market	16,422,427	115,759,508
<b>Net cash flows from/(used in) investing activities</b>	<b>(12,030,786)</b>	<b>(8,673,323)</b>
<b>C. Cash Flows from Financing Activities</b>		
Proceeds from issuance of units	9,578,594	26,934,983
Payments made for re-purchase of units	(10,577,281)	(16,674,549)
Dividend paid	(18,857,424)	(7,858,862)
<b>Net cash flows from/(used in) financing activities</b>	<b>(19,856,111)</b>	<b>2,401,572</b>
<b>D. Net Cash Inflows/Outflows during the period (A+B+C)</b>	<b>(24,786,598)</b>	<b>9,051,224</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>15,640,656</b>	<b>23,546,307</b>
<b>Net Operating Cash Flows Per Unit (NOCFU)</b>	<b>0.75</b>	<b>1.43</b>

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