

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 March 31 2023

	Amount in Taka	
	31-Mar-2023	30-Jun-2022
A. Assets		
Investments (at market price)	73,578,027	51,334,997
Preliminary and issue expenses	1,756,420	2,001,460
Advance, deposit and prepayments	129,446	85,450
Other receivables	509,790	2,333,813
Cash and cash equivalents	7,222,360	30,803,421
Total Assets	83,196,043	86,559,141
B. Liabilities		
Accounts payable	-	1,977,948
Liability for expenses	636,000	1,275,163
Total Liabilities	636,000	3,253,111
C. Net Assets (A-B)	82,560,043	83,306,030
D. Owners' Equity		
Unit capital fund	80,454,000	78,961,900
Unit premium reserve	(2,063,367)	(2,097,170)
Retained earnings	4,169,410	6,441,300
Total	82,560,043	83,306,030
Net Asset Value (NAV) Per Unit		
At market price	10.26	10.55
At cost price	11.04	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 31 March 2023

	Amount in Taka			
	1-Jul-2022 to 31-Mar-2023	18-Aug-2021 to 31-Mar-2022	1-Jan-2023 to 31-Mar-2023	1-Jan-2022 to 31-Mar-2022
Revenue				
Gain/(loss) on sale of marketable securities	5,575,753	3,933,274	1,065,435	819,477
Dividend income	1,454,329	557,732	430,325	186,250
Interest income	594,125	2,003,484	72,040	297,128
	7,624,207	6,494,490	1,567,800	1,302,855
Less : Operating Expenses				
Management fees	1,418,282	1,557,407	470,174	539,623
Amortization of preliminary and issue expenses	245,040	202,114	80,488	80,488
CDBL settlement and demat charges	13,620	46,122	2,716	10,626
CDBL fees	19,518	16,098	6,412	6,410
Custodian fees	46,600	65,200	14,902	29,165
Trustee fees	92,296	128,663	30,640	35,848
BSEC annual fees	75,067	-	24,657	-
Brokerage commission	91,392	187,976	26,786	72,932
Selling agents' commission	8,364	75,268	-	50,620
Bank charges and excise duty	28,370	52,880	1,973	5,294
Advertisement and publication expenses	213,435	149,339	88,000	87,339
Other expenses	20,800	55,000	3,000	5,000
Total Expenses	2,272,784	2,536,067	749,748	923,345
Profit/(Loss) Before Provision During the Period	5,351,423	3,958,423	818,052	379,510
Add/(Less): (Provision)/Write back of provision during the period	(2,885,599)	(3,592,243)	868,545	(20,213)
Net Profit/(Loss) After Provision During the Period	2,465,824	366,180	1,686,597	359,297
Earnings Per Unit (EPU) After Provision During the Period	0.31	0.03	0.21	0.03

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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 March 2022

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	20,343,130	-	-	20,343,130
Unit fund new surrender during the period	(9,564,430)	-	-	(9,564,430)
Unit premium during the period	-	59,778	-	59,778
Unit discount during the period	-	(306,064)	-	(306,064)
Net Profit/(loss) during the period	-	-	366,180	366,180
Closing balance as at 31 March 2022	110,778,700	(246,286)	366,180	110,898,594

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Statement of Changes in Equity (Unaudited)

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For the period from 01 July 2022 to 31 March 2023

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	3,601,150	-	-	3,601,150
Unit fund surrendered during the period	(2,109,050)	-	-	(2,109,050)
Unit premium during the period	-	74,581	-	74,581
Unit discount during the period	-	(40,778)	-	(40,778)
Net profit/(loss) during the period	-	-	2,465,824	2,465,824
Dividend paid	-	-	(4,737,714)	(4,737,714)
Closing balance as at 31 March 2023	80,454,000	(2,063,367)	4,169,410	82,560,043

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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 March 2023

	Amount in Taka	
	1-Jul-2022 to 31-Mar-2023	18-Aug-2021 to 31-Mar-2022
A. Cash Flows from Operating Activities		
Gain on sale of securities	4,535,340	3,745,299
Dividend income received in cash	1,049,079	411,482
Interest income realized in cash	554,663	1,917,587
Advance, deposit and prepayments	(129,446)	(43,815)
Payment made for expenses	(2,490,078)	(3,950,076)
Net cash flows from/(used in) operating activities	3,519,558	2,080,477
B. Cash Flows from Investing Activities		
Acquisition of shares from secondary market	(52,195,659)	(170,210,994)
Investments in IPO	(17,436,090)	(88,290,340)
Investments returned from IPO	9,339,820	74,991,560
Proceeds from sale of shares in secondary market	36,403,112	90,054,660
Net cash flows from/(used in) investing activities	(23,888,817)	(93,455,114)
C. Cash Flows from Financing Activities		
Proceeds from issuance of units	1,069,735	120,402,948
Payments made for re-purchase of units	(2,149,867)	(9,870,503)
Dividend paid	(2,131,670)	-
Net cash flows from/(used in) financing activities	(3,211,802)	110,532,445
D. Net Cash Inflows/Outflows during the period (A+B+C)	(23,581,061)	19,157,808
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)	7,222,360	19,157,808
Net Operating Cash Flows Per Unit (NOCFU)	0.44	0.19

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