

## 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 30 September 2023

	Amount in Taka	
	30-Sep-2023	30-Jun-2023
<b>A. Assets</b>		
Investments (at market price)	85,581,924	82,208,849
Preliminary and issue expenses	2,260,724	2,396,308
Advance, deposit and prepayments	117,495	14,732
Other receivables	604,923	545,889
Cash and cash equivalents	11,536,780	22,979,230
<b>Total Assets</b>	<b>100,101,846</b>	<b>108,145,008</b>
<b>B. Liabilities</b>		
Liability for expenses	731,262	1,391,915
<b>Total Liabilities</b>	<b>731,262</b>	<b>1,391,915</b>
<b>C. Net Assets (A-B)</b>	<b>99,370,584</b>	<b>106,753,093</b>
<b>D. Owners' Equity</b>		
Unit capital fund	93,334,000	94,710,100
Unit premium reserve	(2,910,335)	(2,814,890)
Retained earnings	8,946,919	14,857,883
<b>Total</b>	<b>99,370,584</b>	<b>106,753,093</b>
<b>Net Asset Value (NAV) Per Unit</b>		
At market price	<b>10.65</b>	<b>11.27</b>
At cost price	<b>11.11</b>	<b>11.50</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 2023 to 30 September 2023

Amount in Taka		
1-Jul-2023 to 30-Sep-2023	1-Jul-2022 to 30-Sep-2022	
<b>Revenue</b>		
Gain/(loss) on sale of marketable securities	2,426,069	9,518,316
Dividend income	177,374	267,500
Interest income	214,680	420,139
	<b>2,818,123</b>	<b>10,205,955</b>
<b>Less : Operating Expenses</b>		
Management fees	581,532	649,688
Amortization of preliminary and issue expenses	135,584	135,584
CDBL settlement and demat charges	3,624	1,829
CDBL fees	6,553	6,553
Custodian fees	30,454	26,968
Trustee fees	38,888	44,001
BSEC annual fees	22,420	32,265
Brokerage commission	-	32,432
Selling agents' commission	-	17,733
Bank charges and excise duty	634	2,824
Advertisement and publication expenses	63,000	95,949
BO Account Maintenance Charges	1,800	1,800
IPO Application Fees	-	8,000
<b>Total Expenses</b>	<b>884,489</b>	<b>1,055,626</b>
<b>Profit/(Loss) Before Provision During the Period</b>	<b>1,933,634</b>	<b>9,150,329</b>
Add/(Less): (Provision)/Write back of provision during the period	(2,161,993)	(1,827,636)
<b>Net Profit/(Loss) After Provision During the Period</b>	<b>(228,359)</b>	<b>7,322,693</b>
<b>Earnings Per Unit (EPU) After Provision During the Period</b>	<b>(0.02)</b>	<b>0.75</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 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	94,892,610	(2,501,519)	26,250,449	6,691,530	125,333,070
Unit fund raised during the period	7,756,910	-	-	-	7,756,910
Unit fund decrease during the period	(5,595,000)	-	-	-	(5,595,000)
Unit premium reserve during the period	-	673,459	-	-	673,459
Unit discount during the period	-	(788,680)	-	-	(788,680)
Net profit/(loss) during the period	-	-	7,322,693	-	7,322,693
Dividend Paid	-	-	(18,978,522)	-	(18,978,522)
Unrealised gain decrease during the period	-	-	-	(6,691,530)	(6,691,530)
Closing balance as at 30 September 2022	97,054,520	(2,616,740)	14,594,620	-	109,032,400

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Statement of Changes in Equity (Unaudited)

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For the Period from 01 July 2023 to 30 September 2023

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Unrealised gain on securities	Total equity
Opening balance as at 01 July 2023	94,710,100	(2,814,890)	14,857,883	-	106,753,093
Unit fund raised during the period	503,900	-	-	-	503,900
Unit fund decrease during the period	(1,880,000)	-	-	-	(1,880,000)
Unit premium reserve during the period	-	36,155	-	-	36,155
Unit discount during the period	-	(131,600)	-	-	(131,600)
Net profit/(loss) during the period	-	-	(228,359)	-	(228,359)
Dividend Paid	-	-	(5,682,605)	-	(5,682,605)
Closing balance as at 30 September 2023	93,334,000	(2,910,335)	8,946,919	-	99,370,584

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## LB Gratuity Opportunities Fund

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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 2023 to 30 September 2023

	Amount in Taka	
	1-Jul-2023 to 30-Sep-2023	1-Jul-2022 to 30-Sep-2022
<b>A. Cash Flows from Operating Activities</b>		
Gain on sale of securities	682,350	9,485,884
Dividend income received in cash	162,500	50,000
Interest income realized in cash	168,720	34,500
Advance, deposit and prepayments	(110,728)	(100,410)
Payment made for expenses	(1,401,426)	(1,539,984)
<b>Net cash flows from/(used in) operating activities</b>	<b>(498,584)</b>	<b>7,929,990</b>
<b>B. Cash Flows from Investing Activities</b>		
Acquisition of shares from secondary market	(9,659,788)	(11,153,487)
Investments in IPO	-	(3,825,000)
Investments returned from IPO	-	3,187,500
Proceeds from sale of shares in secondary market	5,870,245	5,223,315
<b>Net cash flows from/(used in) investing activities</b>	<b>(3,789,543)</b>	<b>(6,567,672)</b>
<b>C. Cash Flows from Financing Activities</b>		
Proceeds from issuance of units	539,882	8,309,592
Payments made for re-purchase of units	(2,011,600)	(6,383,872)
Dividend paid	(5,682,605)	(18,857,424)
<b>Net cash flows from/(used in) financing activities</b>	<b>(7,154,323)</b>	<b>(16,931,704)</b>
<b>D. Net Cash Inflows/Outflows during the period (A+B+C)</b>	<b>(11,442,450)</b>	<b>(15,569,386)</b>
<b>E. Cash and cash equivalents at the beginning during the period</b>	<b>22,979,230</b>	<b>40,427,254</b>
<b>F. Cash and cash equivalents at the end of the period (D+E)</b>	<b>11,536,780</b>	<b>24,857,868</b>
<b>Net Operating Cash Flows Per Unit (NOCFU)</b>	<b>(0.05)</b>	<b>0.82</b>

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