

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 30 September 2023

	Amount in Taka	
	30-Sep-2023	30-Jun-2023
A. Assets		
Investments (at market price)	73,785,275	70,475,143
Preliminary and issue expenses	1,592,762	1,675,038
Advance, deposit and prepayments	269,525	66,690
Other receivables	450,820	290,588
Cash and cash equivalents	8,403,378	14,691,830
Total Assets	84,501,760	87,199,289
B. Liabilities		
Accounts payable	-	-
Liability for expenses	656,020	1,154,832
Total Liabilities	656,020	1,154,832
C. Net Assets (A-B)	83,845,740	86,044,457
D. Owners' Equity		
Unit capital fund	82,725,390	80,584,740
Unit premium reserve	(1,994,491)	(2,028,486)
Retained earnings	3,114,841	7,488,203
Total	83,845,740	86,044,457
Net Asset Value (NAV) Per Unit		
At market price	10.14	10.68
At cost price	10.43	11.12

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 2023 to 30 September 2023

	Amount in Taka	
	1-Jul-2023 to 30-Sep-2023	1-Jul-2022 to 30-Sep-2022
Revenue		
Gain/(loss) on sale of marketable securities	(282,033)	4,054,790
Dividend income	246,380	340,001
Interest income	126,645	247,201
	90,992	4,641,992
Less : Operating Expenses		
Management fees	488,393	476,226
Amortization of preliminary and issue expenses	82,276	82,276
CDBL settlement and demat charges	3,168	4,087
CDBL fees	6,556	6,553
Custodian fees	15,200	18,636
Trustee fees	31,904	30,991
BSEC annual fees	24,377	25,205
Brokerage commission	-	45,479
Selling agents' commission	-	8,364
Bank charges and excise duty	864	1,128
Advertisement and publication expenses	63,000	85,003
IPO application fees		8,000
BO Account Maintenance Charge	1,800	1,800
Total Expenses	717,538	793,748
Profit/(Loss) Before Provision During the Period	(626,546)	3,848,244
Add/(Less): (Provision)/Write back of provision during the period	1,088,268	(1,940,924)
Net Profit/(Loss) After Provision During the Period	461,722	1,907,320
Earnings Per Unit (EPU) After Provision During the Period	0.06	0.24

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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 01 July 2022 to 30 September 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	3,431,350	-	-	3,431,350
Unit fund surrendered during the period	(1,338,000)	-	-	(1,338,000)
Unit premium during the period	-	71,682	-	71,682
Unit discount during the period	-	(22,710)	-	(22,710)
Net profit/(loss) during the period	-	-	1,907,320	1,907,320
Dividend paid	-	-	(4,737,714)	(4,737,714)
Closing balance as at 30 September 2022	81,055,250	(2,048,198)	3,610,906	82,617,958

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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 01 July 2023 to 30 September 2023

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
Opening balance as at 01 July 2023	80,584,740	(2,028,486)	7,488,203	86,044,457
Unit fund raised during the period	2,720,650	-	-	2,720,650
Unit fund surrendered during the period	(580,000)	-	-	(580,000)
Unit premium during the period	-	43,775	-	43,775
Unit discount during the period	-	(9,780)	-	(9,780)
Net profit/(loss) during the period	-	-	461,722	461,722
Dividend paid	-	-	(4,835,084)	(4,835,084)
Closing balance as at 30 September 2023	82,725,390	(1,994,491)	3,114,841	83,845,740

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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
A. Cash Flows from Operating Activities		
Gain on sale of securities	(276,790)	4,111,248
Dividend income received in cash	167,000	32,500
Interest income realized in cash	168,720	32,578
Advance, deposit and prepayments	(206,254)	(111,218)
Payment made for expenses	(1,130,644)	(1,338,660)
Net cash flows from/(used in) operating activities	(1,277,968)	2,726,448
B. Cash Flows from Investing Activities		
Acquisition of shares from secondary market	(4,224,224)	(44,729,194)
Investments in IPO	-	(3,825,000)
Investments returned from IPO	-	3,187,500
Proceeds from sale of shares in secondary market	1,874,190	20,851,310
Net cash flows from/(used in) investing activities	(2,350,034)	(24,515,384)
C. Cash Flows from Financing Activities		
Proceeds from issuance of units	2,764,414	897,031
Payments made for re-purchase of units	(589,780)	(1,360,748)
Dividend paid	(4,835,084)	(2,131,670)
Net cash flows from/(used in) financing activities	(2,660,450)	(2,595,387)
D. Net Cash Inflows/Outflows during the period (A+B+C)	(6,288,452)	(24,384,323)
E. Cash and cash equivalents at the beginning of the period	14,691,830	30,803,421
F. Cash and cash equivalents at the end of the period (D+E)	8,403,378	6,419,098
Net Operating Cash Flows Per Unit (NOCFU)	(0.15)	0.34

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