

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 31 December 2023

	Amount in Taka	
	31-Dec-2023	30-Jun-2023
A. Assets		
Investments (at market price)	74,375,947	82,208,849
Investment in non-listed securities (Bond)	12,813,242	-
Preliminary and issue expenses	2,125,140	2,396,308
Advance, deposit and prepayments	50,044	14,732
Other receivables	1,493,590	545,889
Cash and cash equivalents	8,534,825	22,979,230
Total Assets	99,392,788	108,145,008
B. Liabilities		
Liability for expenses	1,250,662	1,391,915
Total Liabilities	1,250,662	1,391,915
C. Net Assets (A-B)	98,142,126	106,753,093
D. Owners' Equity		
Unit capital fund	93,007,360	94,710,100
Unit premium reserve	(2,926,453)	(2,814,890)
Retained earnings	8,061,219	14,857,883
Total	98,142,126	106,753,093
Net Asset Value (NAV) Per Unit		
At market price	10.55	11.27
At cost price	11.22	11.50

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 31 December 2023

	Amount in Taka	
	1-Jul-2023 to 31-Dec-2023	1-Jul-2022 to 31-Dec-2022
Revenue		
Gain/(loss) on sale of marketable securities	3,268,836	8,112,855
Dividend income	661,896	1,490,525
Interest income	760,824	847,682
	4,691,556	10,451,062
Less : Operating Expenses		
Management fees	1,143,992	1,244,138
Amortization of preliminary and issue expenses	271,168	271,168
CDBL settlement and demat charges	5,970	3,487
CDBL fees	13,108	13,107
Custodian fees	60,905	53,364
Trustee fees	76,346	83,858
BSEC annual fees	45,858	64,529
Brokerage commission	-	50,922
Selling agents' commission	-	17,733
Bank charges and excise duty	40,355	40,264
Advertisement and publication expenses	105,000	139,360
BO Account Maintenance Charges	1,800	1,800
IPO Application Fees	3,000	16,000
Total Expenses	1,767,502	1,999,730
Profit/(Loss) Before Provision During the Period	2,924,054	8,451,332
Add/(Less): (Provision)/Write back of provision during the period	(4,038,113)	(3,864,546)
Net Profit/(Loss) After Provision During the Period	(1,114,059)	4,586,786
Earnings Per Unit (EPU) After Provision During the Period	(0.12)	0.48

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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 31 December 2022

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
Opening balance as at 01 July 2022	94,892,610	(2,501,519)	26,250,449	118,641,540
Unit fund raised during the period	8,632,310	-	-	8,632,310
Unit fund decrease during the period	(7,231,010)	-	-	(7,231,010)
Unit premium reserve during the period	-	774,830	-	774,830
Unit discount during the period	-	(949,334)	-	(949,334)
Net profit/(loss) during the period	-	-	4,586,786	4,586,786
Dividend Paid	-	-	(18,978,522)	(18,978,522)
Closing balance as at 31 December 2022	96,293,910	(2,676,023)	11,858,713	105,476,600

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Statement of Changes in Equity (Unaudited)

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For the Period from 01 July 2023 to 31 December 2023

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	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	5,020,480	-	-	5,020,480
Unit fund decrease during the period	(6,723,220)	-	-	(6,723,220)
Unit premium reserve during the period	-	275,720	-	275,720
Unit discount during the period	-	(387,283)	-	(387,283)
Net profit/(loss) during the period	-	-	(1,114,059)	(1,114,059)
Dividend Paid	-	-	(5,682,605)	(5,682,605)
Closing balance as at 31 December 2023	93,007,360	(2,926,453)	8,061,219	98,142,126

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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 31 December 2023

	Amount in Taka	
	1-Jul-2023 to 31-Dec-2023	1-Jul-2022 to 31-Dec-2022
A. Cash Flows from Operating Activities		
Gain on sale of securities	1,525,116	7,997,073
Dividend income received in cash	582,445	522,174
Interest income realized in cash	570,773	661,780
Advance, deposit and prepayments	(50,044)	(10,142)
Payment made for expenses	(1,622,722)	(1,720,762)
Net cash flows from/(used in) operating activities	1,005,568	7,450,123
B. Cash Flows from Investing Activities		
Acquisition of shares from secondary market	(14,892,334)	(15,961,202)
Investments in IPO	(3,180,000)	(14,186,090)
Investments in Government Treasury Bill	(12,813,242)	
Investments returned from IPO	2,463,060	9,289,820
Proceeds from sale of shares in secondary market	20,469,586	15,097,752
Net cash flows from/(used in) investing activities	(7,952,930)	(5,759,720)
C. Cash Flows from Financing Activities		
Proceeds from issuance of units	5,296,082	9,286,615
Payments made for re-purchase of units	(7,110,520)	(8,180,682)
Dividend paid	(5,682,605)	(18,857,424)
Net cash flows from/(used in) financing activities	(7,497,043)	(17,751,491)
D. Net Cash Inflows/Outflows during the period (A+B+C)	(14,444,405)	(16,061,088)
E. Cash and cash equivalents at the beginning during the period	22,979,230	40,427,254
F. Cash and cash equivalents at the end of the period (D+E)	8,534,825	24,366,166
Net Operating Cash Flows Per Unit (NOCFU)	0.11	0.77

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