

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 31 December 2023

	Amount in Taka	
	31-Dec-2023	30-Jun-2023
A. Assets		
Investments (at market price)	66,690,452	70,475,143
Preliminary and issue expenses	1,510,486	1,675,038
Advance, deposit and prepayments	205,700	66,690
Other receivables	1,352,258	290,588
Cash and cash equivalents	13,797,920	14,691,830
Total Assets	83,556,816	87,199,289
B. Liabilities		
Liability for expenses	1,049,426	1,154,832
Total Liabilities	1,049,426	1,154,832
C. Net Assets (A-B)	82,507,390	86,044,457
D. Owners' Equity		
Unit capital fund	81,769,510	80,584,740
Unit premium reserve	(1,998,674)	(2,028,486)
Retained earnings	2,736,554	7,488,203
Total	82,507,390	86,044,457
Net Asset Value (NAV) Per Unit		
At market price	10.09	10.68
At cost price	10.49	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 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	(48,108)	4,510,318
Dividend income	760,404	1,024,004
Interest income	514,014	522,085
	1,226,310	6,056,407
Less : Operating Expenses		
Management fees	975,244	948,108
Amortization of preliminary and issue expenses	164,552	164,552
CDBL settlement and demat charges	5,366	10,904
CDBL fees	13,109	13,106
Custodian fees	29,623	31,698
Trustee fees	63,692	61,656
BSEC annual fees	49,862	50,410
Brokerage commission	-	64,605
Selling agents' commission	-	8,364
Bank charges and excise duty	40,004	26,398
Advertisement and publication expenses	105,000	125,435
IPO application fees	3,000	16,000
BO Account Maintenance Charge	1,800	1,800
Total Expenses	1,451,252	1,523,036
Profit/(Loss) Before Provision During the Period	(224,942)	4,533,371
Add/(Less): (Provision)/Write back of provision during the period	308,377	(3,754,144)
Net Profit/(Loss) After Provision During the Period	83,435	779,227
Earnings Per Unit (EPU) After Provision During the Period	0.01	0.10

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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	78,961,900	(2,097,170)	6,441,300	83,306,030
Unit fund raised during the period	3,505,850	-	-	3,505,850
Unit fund surrendered during the period	(1,338,000)	-	-	(1,338,000)
Unit premium during the period	-	72,177	-	72,177
Unit discount during the period	-	(22,710)	-	(22,710)
Net profit/(loss) during the period	-	-	779,227	779,227
Dividend paid	-	-	(4,737,714)	(4,737,714)
Closing balance as at 31 December 2022	81,129,750	(2,047,703)	2,482,813	81,564,860

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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 31 December 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	7,720,650	-	-	7,720,650
Unit fund surrendered during the period	(6,535,880)	-	-	(6,535,880)
Unit premium during the period	-	78,775	-	78,775
Unit discount during the period	-	(48,963)	-	(48,963)
Net profit/(loss) during the period	-	-	83,435	83,435
Dividend paid	-	-	(4,835,084)	(4,835,084)
Closing balance as at 31 December 2023	81,769,510	(1,998,674)	2,736,554	82,507,390

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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 31-Dec-2023	1-Jul-2022 to 31-Dec-2022
A. Cash Flows from Operating Activities		
Gain on sale of securities	(50,783)	4,018,469
Dividend income received in cash	403,870	608,554
Interest income realized in cash	487,374	334,263
Advance, deposit and prepayments	(205,700)	(111,218)
Payment made for expenses	(1,325,394)	(1,419,180)
Net cash flows from/(used in) operating activities	(690,633)	3,430,888
B. Cash Flows from Investing Activities		
Acquisition of shares from secondary market	(9,089,986)	(46,830,255)
Investments in IPO	(3,180,000)	(14,186,090)
Investments returned from IPO	2,463,060	9,339,820
Proceeds from sale of shares in secondary market	13,224,171	29,627,287
Net cash flows from/(used in) investing activities	3,417,245	(22,049,238)
C. Cash Flows from Financing Activities		
Proceeds from issuance of units	7,799,414	972,031
Payments made for re-purchase of units	(6,584,852)	(1,360,748)
Dividend paid	(4,835,084)	(2,131,670)
Net cash flows from/(used in) financing activities	(3,620,522)	(2,520,387)
D. Net Cash Inflows/Outflows during the period (A+B+C)	(893,910)	(21,138,737)
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)	13,797,920	9,664,684
Net Operating Cash Flows Per Unit (NOCFU)	(0.08)	0.42

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