

## 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 March 2024

	Amount in Taka	
	31-Mar-2024	30-Jun-2023
<b>A. Assets</b>		
Investments (at market price)	52,026,974	82,208,849
Investment in non-listed securities (Bond)	19,920,197	-
Preliminary and issue expenses	1,991,029	2,396,308
Advance, deposit and prepayments	83,604	14,732
Other receivables	952,269	545,889
Cash and cash equivalents	11,409,110	22,979,230
<b>Total Assets</b>	<b>86,383,183</b>	<b>108,145,008</b>
<b>B. Liabilities</b>		
Liability for expenses	571,730	1,391,915
<b>Total Liabilities</b>	<b>571,730</b>	<b>1,391,915</b>
<b>C. Net Assets (A-B)</b>	<b>85,811,453</b>	<b>106,753,093</b>
<b>D. Owners' Equity</b>		
Unit capital fund	88,895,210	94,710,100
Unit premium reserve	(3,154,085)	(2,814,890)
Retained earnings	70,328	14,857,883
<b>Total</b>	<b>85,811,453</b>	<b>106,753,093</b>
<b>Net Asset Value (NAV) Per Unit</b>		
At market price	9.65	11.27
At cost price	11.25	11.50

Md. Rakibuzzaman  
Assistant Manager, Operations & Compliance  
LankaBangla Asset Management Company Limited

Masum Ali  
Chief Executive Officer  
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**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 31 March 2024

	Amount in Taka			
	1-Jul-2023 to 31-Mar-2024	1-Jul-2022 to 31-Mar-2023	1-Jan-2024 to 31-Mar-2024	1-Jan-2023 to 31-Mar-2023
<b>Revenue</b>				
Gain/(loss) on sale of marketable securities	3,144,259	9,748,874	(124,577)	1,636,018
Dividend income	1,214,397	1,873,290	552,500	382,765
Interest income	1,186,440	1,013,257	425,615	165,575
	<b>5,545,096</b>	<b>12,635,421</b>	<b>853,538</b>	<b>2,184,358</b>
<b>Less : Operating Expenses</b>				
Management fees	1,661,387	1,817,476	517,395	573,338
Amortization of preliminary and issue expenses	405,279	403,804	134,111	132,636
CDBL settlement and demat charges	8,396	6,397	2,426	2,910
CDBL fees	19,590	19,518	6,482	6,410
Custodian fees	83,737	82,782	22,831	29,418
Trustee fees	110,477	122,236	34,130	38,378
BSEC annual fees	69,042	96,093	23,184	31,563
Brokerage commission	-	68,505	-	17,582
Selling agents' commission	-	17,732	-	-
Bank charges and excise duty	40,642	56,569	288	16,305
Advertisement and publication expenses	190,000	227,360	85,000	88,000
BO Account Maintenance Charges	1,800	1,800	-	-
IPO Application Fees	3,000	19,000	-	3,000
<b>Total Expenses</b>	<b>2,593,350</b>	<b>2,939,272</b>	<b>825,847</b>	<b>939,540</b>
<b>Profit/(Loss) Before Provision During the Period</b>	<b>2,951,746</b>	<b>9,696,149</b>	<b>27,691</b>	<b>1,244,818</b>
Add/(Less): (Provision)/Write back of provision during the period	(12,056,696)	(4,736,286)	(8,018,583)	(871,740)
<b>Net Profit/(Loss) After Provision During the Period</b>	<b>(9,104,950)</b>	<b>4,959,863</b>	<b>(7,990,892)</b>	<b>373,078</b>
<b>Earnings Per Unit (EPU) After Provision During the Period</b>	<b>(1.02)</b>	<b>0.53</b>	<b>(0.90)</b>	<b>0.04</b>

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### LB Gratuities 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 2023 to 31 March 2024

*Amount in Taka*

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
<b>Opening balance as at 01 July 2023</b>	<b>94,710,100</b>	<b>(2,814,890)</b>	<b>14,857,883</b>	<b>106,753,093</b>
Unit fund raised during the period	5,143,770	-	-	5,143,770
Unit fund decrease during the period	(10,958,660)	-	-	(10,958,660)
Unit premium reserve during the period	-	281,341	-	281,341
Unit discount during the period	-	(620,536)	-	(620,536)
Net profit/(loss) during the period	-	-	(9,104,950)	(9,104,950)
Dividend paid	-	-	(5,682,605)	(5,682,605)
<b>Closing balance as at 31 March 2024</b>	<b>88,895,210</b>	<b>(3,154,085)</b>	<b>70,328</b>	<b>85,811,453</b>

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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 March 2023

*Amount in Taka*

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
<b>Opening balance as at 01 July 2022</b>	<b>94,892,610</b>	<b>(2,501,519)</b>	<b>26,250,449</b>	<b>118,641,540</b>
Unit fund raised during the period	8,898,410	-	-	8,898,410
Unit fund decrease during the period	(9,420,890)	-	-	(9,420,890)
Unit premium reserve during the period	-	800,708	-	800,708
Unit discount during the period	-	(1,156,051)	-	(1,156,051)
Net profit/(loss) during the period	-	-	4,959,863	4,959,863
Dividend paid	-	-	(18,978,522)	(18,978,522)
<b>Closing balance as at 31 March 2023</b>	<b>94,370,130</b>	<b>(2,856,862)</b>	<b>12,231,790</b>	<b>103,745,058</b>

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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 31 March 2024

	Amount in Taka	
	1-Jul-2023 to 31-Mar-2024	1-Jul-2022 to 31-Mar-2023
<b>A. Cash Flows from Operating Activities</b>		
Gain on sale of securities	1,400,539	8,171,446
Dividend income received in cash	1,057,522	1,268,024
Interest income realized in cash	935,130	882,180
Advance, deposit and prepayments	(71,632)	(92,539)
Payment made for expenses	(3,005,269)	(3,128,812)
<b>Net cash flows from/(used in) operating activities</b>	<b>316,290</b>	<b>7,100,299</b>
<b>B. Cash Flows from Investing Activities</b>		
Acquisition of shares from secondary market	(16,986,932)	(20,306,943)
Investments in IPO	(5,680,000)	(17,436,090)
Investments in government treasury bill	(32,733,439)	-
Investments return from government treasury bill	12,813,242	-
Investments returned from IPO	5,533,300	9,289,820
Proceeds from sale of shares in secondary market	37,004,335	16,422,427
<b>Net cash flows from/(used in) investing activities</b>	<b>(49,494)</b>	<b>(12,030,786)</b>
<b>C. Cash Flows from Financing Activities</b>		
Proceeds from issuance of units	829,209	9,578,594
Payments made for re-purchase of units	(6,983,520)	(10,577,281)
Dividend paid	(5,682,605)	(18,857,424)
<b>Net cash flows from/(used in) financing activities</b>	<b>(11,836,916)</b>	<b>(19,856,111)</b>
<b>D. Net Cash Inflows/Outflows during the period (A+B+C)</b>	<b>(11,570,120)</b>	<b>(24,786,598)</b>
<b>E. `</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>11,409,110</b>	<b>15,640,656</b>
<b>Net Operating Cash Flows Per Unit (NOCFU)</b>	<b>0.04</b>	<b>0.75</b>

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