

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 March 2024

	Amount in Taka	
	31-Mar-2024	30-Jun-2023
A. Assets		
Investments (at market price)	39,672,707	70,475,143
Investment in Non-Listed securities (Bond/Bill)	8,512,274	-
Preliminary and issue expenses	1,429,104	1,675,038
Advance, deposit and prepayments	172,670	66,690
Other receivables	7,376,505	290,588
Cash and cash equivalents	16,810,202	14,691,830
Total Assets	73,973,462	87,199,289
B. Liabilities		
Liability for expenses	500,965	1,154,832
Total Liabilities	500,965	1,154,832
C. Net Assets (A-B)	73,472,497	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	(6,298,339)	7,488,203
Total	73,472,497	86,044,457
Net Asset Value (NAV) Per Unit		
At market price	8.99	10.68
At cost price	10.26	11.12

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

Masum Ali
Chief Executive Officer
LankaBangla Asset Management Company Limited

LB Gratuity Wealth Builder 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
Revenue				
Gain/(loss) on sale of marketable securities	(1,960,464)	5,575,753	(1,912,354)	1,065,435
Dividend income	1,379,204	1,454,329	618,800	430,325
Interest income	701,670	594,125	187,657	72,040
	120,410	7,624,207	(1,105,897)	1,567,800
Less : Operating Expenses				
Management fees	1,432,468	1,418,282	457,225	470,174
Amortization of preliminary and issue expenses	245,934	245,040	81,382	80,488
CDBL settlement and demat charges	8,932	13,620	3,565	2,716
CDBL fees	19,590	19,518	6,482	6,412
Custodian fees	44,203	46,600	14,580	14,902
Trustee fees	126,218	92,296	62,527	30,640
BSEC annual fees	75,070	75,067	25,208	24,657
Brokerage commission	-	91,392	-	26,786
Selling agents' commission	-	8,364	-	-
Bank charges and excise duty	40,520	31,370	518	1,973
Advertisement and publication expenses	190,000	213,435	85,000	88,000
BO Account Maintenance Charge	1,800	1,800	-	-
IPO application fees	3,000	19,000	-	3,000
Total Expenses	2,187,735	2,275,784	736,486	749,748
Profit/(Loss) Before Provision During the Period	(2,067,325)	5,348,423	(1,842,383)	818,052
Add/(Less): (Provision)/Write back of provision during the period	(6,884,133)	(2,885,599)	(7,192,510)	868,545
Net Profit/(Loss) After Provision During the Period	(8,951,458)	2,462,824	(9,034,893)	1,686,597
Earnings Per Unit (EPU) After Provision During the Period	(1.09)	0.31	(1.10)	0.21

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

Masum Ali
Chief Executive Officer
LankaBangla Asset Management Company Limited

LB Gratuity Wealth Builder 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 31 March 2023**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	3,601,150	-	-	3,601,150
Unit fund surrendered during the period	(2,109,050)	-	-	(2,109,050)
Unit premium during the period	-	74,581	-	74,581
Unit discount during the period	-	(40,778)	-	(40,778)
Net profit/(loss) during the period	-	-	2,465,824	2,465,824
Dividend paid	-	-	(4,737,714)	(4,737,714)
Closing balance as at 31 March 2023	80,454,000	(2,063,367)	4,169,410	82,560,043

LB Gratuity Wealth Builder 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
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	-	-	(8,951,458)	(8,951,458)
Dividend paid	-	-	(4,835,084)	(4,835,084)
Closing balance as at 31 March 2024	81,769,510	(1,998,674)	(6,298,339)	73,472,497

Md. Rakibuzzaman
Assistant Manager, Operations & Compliance
LankaBangla Asset Management Company LimitedMasum Ali
Chief Executive Officer
LankaBangla Asset Management Company Limited

LB Gratuity Wealth Builder Fund

Asset Manager: LankaBangla Asset Management Company Limited

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
A. Cash Flows from Operating Activities		
Gain on sale of securities	(311,967)	4,535,340
Dividend income received in cash	877,329	1,049,079
Interest income realized in cash	664,974	554,663
Advance, deposit and prepayments	(162,224)	(129,446)
Payment made for expenses	(2,539,404)	(2,490,078)
Net cash flows from/(used in) operating activities	(1,471,292)	3,519,558
B. Cash Flows from Investing Activities		
Acquisition of shares from secondary market	(19,334,124)	(52,195,659)
Investments in IPO	(5,680,000)	(17,436,090)
Investments in government treasury bond	(8,512,274)	-
Investments returned from IPO	5,533,300	9,339,820
Proceeds from sale of shares in secondary market	35,203,284	36,403,112
Net cash flows from/(used in) investing activities	7,210,186	(23,888,817)
C. Cash Flows from Financing Activities		
Proceeds from issuance of units	7,799,414	1,069,735
Payments made for re-purchase of units	(658,485)	(2,149,867)
Dividend paid	(483,508)	(2,131,670)
Net cash flows from/(used in) financing activities	(3,620,522)	(3,211,802)
D. Net Cash Inflows/Outflows during the period (A+B+C)	2,118,372	(23,581,061)
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)	16,810,202	7,222,360
Net Operating Cash Flows Per Unit (NOCFU)	(0.18)	0.44

Md. Rakibuzzaman
Assistant Manager, Operations & Compliance
LankaBangla Asset Management Company LimitedMasum Ali
Chief Executive Officer
LankaBangla Asset Management Company Limited