

## LankaBangla 1st Balanced Unit 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 June 2024

|  | Amount in Taka     |                    |
|--|--------------------|--------------------|
|  | 30-Jun-2024        | 31-Dec-2023        |
| <b>A. Assets</b>                           |                    |                    |
| Investments in securities at market price  | 187,047,390        | 288,282,628        |
| Investment in non-listed securities (Bond) | 92,693,620         | 75,823,319         |
| Preliminary and issue expenses             | -                  | -                  |
| Deposit and prepayments                    | 706,026            | 556,600            |
| Other receivables                          | 4,385,312          | 5,340,246          |
| Cash and cash equivalents                  | 106,134,560        | 66,312,693         |
| <b>Total Assets</b>                        | <b>390,966,908</b> | <b>436,315,486</b> |
| <b>B. Liabilities</b>                      |                    |                    |
| Liability for expenses                     | 3,847,546          | 4,205,584          |
| <b>Total Liabilities</b>                   | <b>3,847,546</b>   | <b>4,205,584</b>   |
| <b>C. Net Assets (A-B)</b>                 | <b>387,119,362</b> | <b>432,109,902</b> |
| <b>D. Owners' Equity</b>                   |                    |                    |
| Unit capital fund                          | 376,637,820        | 376,681,940        |
| Unit premium reserve                       | 15,170,360         | 15,166,395         |
| Retained earnings                          | (4,688,818)        | 40,261,567         |
| <b>Total</b>                               | <b>387,119,362</b> | <b>432,109,902</b> |
| <b>Net Asset Value (NAV) per unit:</b>     |                    |                    |
| At market price                            | <b>10.28</b>       | <b>11.47</b>       |
| At cost price                              | <b>12.40</b>       | <b>12.46</b>       |

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

Mr. Masum Ali  
Chief Executive Officer  
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## LankaBangla 1st Balanced Unit 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 January 2024 to 30 June 2024

|   | Amount in Taka                  |                                 |
|---|---------------------------------|---------------------------------|
|   | 1-Jan-2024<br>to<br>30-Jun-2024 | 1-Jan-2023<br>to<br>30-Jun-2023 |
| <b>Revenue</b>  |                                 |                                 |
| Gain on sale of securities  | (221,368)                       | 5,580,713                       |
| Dividend income   | 4,119,514                       | 2,957,849                       |
| Interest income   | 9,646,244                       | 5,419,956                       |
|   | <b>13,544,390</b>               | <b>13,958,518</b>               |
| <b>Less : Operating expenses</b>                                  |                                 |                                 |
| Management fees   | 3,727,507                       | 3,929,656                       |
| Amortization of preliminary and issue expenses                    | -                               | 227,739                         |
| CDBL settlement and demat charges                                 | 10,815                          | 3,874                           |
| CDBL fees   | 22,936                          | 22,811                          |
| Custodian fees  | 103,577                         | 103,206                         |
| Trustee fees  | 198,637                         | 212,388                         |
| BSEC annual fees  | 212,492                         | 221,662                         |
| Brokerage commission  | -                               | 95,336                          |
| Selling agents' commission  | -                               | 348                             |
| Bank charges and excise duty                                      | 18,115                          | 119,580                         |
| Advertisement and publication expenses                            | 112,750                         | 103,250                         |
| Other expenses  | 5,000                           | 6,000                           |
| <b>Total expenses</b>   | <b>4,411,829</b>                | <b>5,045,850</b>                |
| <b>Net Profit /(loss) before provision during the period</b>      | <b>9,132,561</b>                | <b>8,912,668</b>                |
| Add/(Less): (Provision)/Write back of provision during the period | (42,782,488)                    | 598,098                         |
| <b>Net Profit /(loss) after provision during the period</b>       | <b>(33,649,927)</b>             | <b>9,510,766</b>                |
| <b>Earnings per unit during the period</b>                        | <b>(0.89)</b>                   | <b>0.25</b>                     |

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### LankaBangla 1st Balanced Unit 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 January 2023 to 30 June 2023

Amount in Taka

| Particulars                                  | Unit capital fund  | Unit premium /discount | Retained earnings | Total equity       |
|--|--------------------|------------------------|-------------------|--------------------|
| <b>Opening balance as at 01 January 2023</b> | <b>378,795,180</b> | <b>15,454,126</b>      | <b>46,760,550</b> | <b>441,009,856</b> |
| Unit fund raised during the period           | 588,340            | -                      | -                 | 588,340            |
| Unit fund surrender during the period        | (929,000)          | -                      | -                 | (929,000)          |
| Unit premium during the period               | -                  | 74,531                 | -                 | 74,531             |
| Unit discount during the period              | -                  | (113,381)              | -                 | (113,381)          |
| Net profit /(loss) during the period         | -                  | -                      | 9,510,766         | 9,510,766          |
| Cash dividend paid                           | -                  | -                      | (18,939,759)      | (18,939,759)       |
| <b>Closing balance as at 30 June 2023</b>    | <b>378,454,520</b> | <b>15,415,276</b>      | <b>37,331,557</b> | <b>431,201,353</b> |

### LankaBangla 1st Balanced Unit Fund

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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 January 2024 to 30 June 2024

Amount in Taka

| Particulars                                  | Unit capital fund  | Unit premium /discount | Retained earnings  | Total equity       |
|--|--------------------|------------------------|--------------------|--------------------|
| <b>Opening balance as at 01 January 2024</b> | <b>376,681,940</b> | <b>15,166,395</b>      | <b>40,261,567</b>  | <b>432,109,902</b> |
| Unit fund raised during the period           | 173,120            | -                      | -                  | 173,120            |
| Unit fund surrender during the period        | (217,240)          | -                      | -                  | (217,240)          |
| Unit premium during the period               | -                  | 10,931                 | -                  | 10,931             |
| Unit discount during the period              | -                  | (6,966)                | -                  | (6,966)            |
| Net profit /(loss) during the period         | -                  | -                      | (33,649,927)       | (33,649,927)       |
| Cash dividend paid                           | -                  | -                      | (11,300,458)       | (11,300,458)       |
| <b>Closing balance as at 30 June 2024</b>    | <b>376,637,820</b> | <b>15,170,360</b>      | <b>(4,688,818)</b> | <b>387,119,362</b> |

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## LankaBangla 1st Balanced Unit 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 January 2024 to 30 June 2024

|  | Amount in Taka                  |                                 |
|--|---------------------------------|---------------------------------|
|  | 1-Jan-2024<br>to<br>30-Jun-2024 | 1-Jan-2023<br>to<br>30-Jun-2023 |
| <b>A. Cash flows from operating activities</b>                     |                                 |                                 |
| Gain on sale of securities   | (221,368)                       | 1,404,906                       |
| Dividend income received in cash                                   | 6,261,200                       | 5,625,050                       |
| Interest income realized in cash                                   | 7,779,492                       | 4,798,788                       |
| Deposit and prepayments  | (406,026)                       | (114,207)                       |
| Payment made for expenses  | (4,513,205)                     | (4,560,244)                     |
| <b>Net Cash Flows from/(used in) Operating Activities</b>          | <b>8,900,093</b>                | <b>7,154,293</b>                |
| <b>B. Cash flows from investing activities</b>                     |                                 |                                 |
| Acquisition of shares from secondary market                        | (8,553,665)                     | (24,197,122)                    |
| Investments in IPO   | (9,250,000)                     | (11,430,000)                    |
| Investments returned from IPO                                      | 5,544,470                       | 7,979,850                       |
| Investments in Government Treasury Bill                            | (59,132,439)                    | -                               |
| Investments Return from Government Treasury Bill                   | 63,510,635                      | -                               |
| Investments in Non Listed Bond                                     | (21,248,497)                    | -                               |
| Investments Return from Non Listed Bond                            | -                               | 7,060,484                       |
| Proceeds from sale of shares in secondary market                   | 71,391,948                      | 26,018,036                      |
| <b>Net Cash Flows from/(used in) Investing Activities</b>          | <b>42,262,452</b>               | <b>5,431,248</b>                |
| <b>C. Cash flows from financing activities</b>                     |                                 |                                 |
| Proceeds from issuance of units                                    | 184,068                         | 662,973                         |
| Payments made for re-purchase of units                             | (224,288)                       | (1,042,484)                     |
| Cash dividend paid   | (11,300,458)                    | (18,939,759)                    |
| <b>Net Cash Flows from/(used in) Financing Activities</b>          | <b>(11,340,678)</b>             | <b>(19,319,270)</b>             |
| <b>D. Net Cash Inflows/Outflows during the period (A+B+C)</b>      | <b>39,821,867</b>               | <b>(6,733,729)</b>              |
| <b>E. Cash and cash equivalents at the beginning of the period</b> | <b>66,312,693</b>               | <b>105,195,046</b>              |
| <b>F. Cash and cash equivalents at the end of the period</b>       | <b>106,134,560</b>              | <b>98,461,317</b>               |
| <b>Net operating cash flows per unit (NOCFU)</b>                   | <b>0.24</b>                     | <b>0.19</b>                     |

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