

## 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 30 September 2024

	Amount in Taka	
	30-Sep-2024	30-Jun-2024
<b>A. Assets</b>		
Investments (at market price)	64,862,477	50,757,190
Investment in non-listed securities (Bond)	-	17,484,682
Preliminary and issue expenses	1,721,334	1,856,918
Advance, deposit and prepayments	106,960	116,324
Other receivables	322,440	456,097
Cash and cash equivalents	22,851,314	14,780,424
<b>Total Assets</b>	<b>89,864,525</b>	<b>85,451,635</b>
<b>B. Liabilities</b>		
Liability for expenses	561,465	1,118,698
<b>Total Liabilities</b>	<b>561,465</b>	<b>1,118,698</b>
<b>C. Net Assets (A-B)</b>	<b>89,303,060</b>	<b>84,332,937</b>
<b>D. Owners' Equity</b>		
Unit capital fund	88,878,840	89,743,170
Unit premium reserve	(3,274,594)	(3,226,461)
Retained earnings	3,698,814	(2,183,772)
<b>Total</b>	<b>89,303,060</b>	<b>84,332,937</b>
<b>Net Asset Value (NAV) Per Unit</b>		
At market price	<b>10.05</b>	<b>9.40</b>
At cost price	<b>11.75</b>	<b>11.32</b>

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

Mr. Masum Ali  
Chief Executive Officer  
LankaBangla Asset Management Company Limited

## 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 2024 to 30 September 2024

	Amount in Taka	
	1-Jul-2024 to 30-Sep-2024	1-Jul-2023 to 30-Sep-2023
<b>Revenue</b>		
Gain/(loss) on sale of marketable securities	3,789,022	2,426,069
Dividend income	370,010	177,374
Interest income	388,982	214,680
	<b>4,548,014</b>	<b>2,818,123</b>
<b>Less : Operating Expenses</b>		
Management fees	512,964	581,532
Amortization of preliminary and issue expenses	135,584	135,584
CDBL settlement and demat charges	1,322	3,624
CDBL fees	6,553	6,553
Custodian fees	25,972	30,454
Trustee fees	33,746	38,888
BSEC annual fees	23,504	22,420
Bank charges and excise duty	575	634
Advertisement and publication expenses	63,000	63,000
BO account maintenance charges	-	1,800
<b>Total Expenses</b>	<b>803,220</b>	<b>884,489</b>
<b>Profit/(Loss) Before Provision During the Period</b>	<b>3,744,794</b>	<b>1,933,634</b>
Add/(Less): (Provision)/Write back of provision during the period	2,137,792	(2,161,993)
<b>Net Profit/(Loss) After Provision During the Period</b>	<b>5,882,586</b>	<b>(228,359)</b>
<b>Earnings Per Unit (EPU) After Provision During the Period</b>	<b>0.66</b>	<b>(0.02)</b>

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## LB Gratuity 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 2024 to 30 September 2024

*Amount in Taka*

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
<b>Opening balance as at 01 July 2024</b>	<b>89,743,170</b>	<b>(3,226,461)</b>	<b>(2,183,772)</b>	<b>84,332,937</b>
Unit fund raised during the period	71,630	-	-	71,630
Unit fund decrease during the period	(935,960)	-	-	(935,960)
Unit premium reserve during the period	-	3,364	-	3,364
Unit discount during the period	-	(51,497)	-	(51,497)
Net profit/(loss) during the period	-	-	5,882,586	5,882,586
<b>Closing balance as at 30 September 2024</b>	<b>88,878,840</b>	<b>(3,274,594)</b>	<b>3,698,814</b>	<b>89,303,060</b>

## LB Gratuity Opportunities 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 July 2023 to 30 September 2023

*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	503,900	-	-	503,900
Unit fund decrease during the period	(1,880,000)	-	-	(1,880,000)
Unit premium reserve during the period	-	36,155	-	36,155
Unit discount during the period	-	(131,600)	-	(131,600)
Net profit/(loss) during the period	-	-	(228,359)	(228,359)
Dividend Paid	-	-	(5,682,605)	(5,682,605)
<b>Closing balance as at 30 September 2023</b>	<b>93,334,000</b>	<b>(2,910,335)</b>	<b>8,946,919</b>	<b>99,370,584</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 2024 to 30 September 2024

	Amount in Taka	
	1-Jul-2024 to 30-Sep-2024	1-Jul-2023 to 30-Sep-2023
<b>A. Cash Flows from Operating Activities</b>		
Gain on sale of securities	3,789,022	682,350
Dividend income received in cash	472,210	162,500
Interest income realized in cash	420,440	168,720
Advance, deposit and prepayments	(30,521)	(110,728)
Payment made for expenses	(1,184,945)	(1,401,426)
<b>Net cash flows from/(used in) operating activities</b>	<b>3,466,206</b>	<b>(498,584)</b>
<b>B. Cash Flows from Investing Activities</b>		
Acquisition of shares from secondary market	(13,274,616)	(9,659,788)
Investments return from government treasury bill	9,725,160	-
Proceeds from sale of shares in secondary market	9,066,642	5,870,245
<b>Net cash flows from/(used in) investing activities</b>	<b>5,517,186</b>	<b>(3,789,543)</b>
<b>C. Cash Flows from Financing Activities</b>		
Proceeds from issuance of units	75,002	539,882
Payments made for re-purchase of units	(987,504)	(2,011,600)
Dividend paid	-	(5,682,605)
<b>Net cash flows from/(used in) financing activities</b>	<b>(912,502)</b>	<b>(7,154,323)</b>
<b>D. Net Cash Inflows/Outflows during the period (A+B+C)</b>	<b>8,070,890</b>	<b>(11,442,450)</b>
<b>E. Cash and cash equivalents at the beginning during the period</b>	<b>14,780,424</b>	<b>22,979,230</b>
<b>F. Cash and cash equivalents at the end of the period (D+E)</b>	<b>22,851,314</b>	<b>11,536,780</b>
<b>Net Operating Cash Flows Per Unit (NOCFU)</b>	<b>0.39</b>	<b>(0.05)</b>

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