

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 30 September 2024

	Amount in Taka	
	30-Sep-2024	30-Jun-2024
A. Assets		
Investments (at market price)	56,344,646	46,681,833
Investment in Non-Listed securities (Bond/Bill)	-	14,587,600
Preliminary and issue expenses	1,265,446	1,347,722
Advance, deposit and prepayments	180,809	103,348
Other receivables	289,184	429,432
Cash and cash equivalents	16,221,710	8,845,625
Total Assets	74,301,795	71,995,560
B. Liabilities		
Liability for expenses	468,162	966,508
Total Liabilities	468,162	966,508
C. Net Assets (A-B)	73,833,633	71,029,052
D. Owners' Equity		
Unit capital fund	81,299,170	81,788,620
Unit premium reserve	(1,981,859)	(2,001,314)
Retained earnings	(5,483,678)	(8,758,254)
Total	73,833,633	71,029,052
Net Asset Value (NAV) Per Unit		
At market price	9.08	8.68
At cost price	10.39	9.94

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

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

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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
Revenue		
Gain/(loss) on sale of marketable securities	3,138,194	(282,033)
Dividend income	240,000	246,380
Interest income	929,878	126,645
	4,308,072	90,992
Less : Operating Expenses		
Management fees	440,416	488,393
Amortization of preliminary and issue expenses	82,276	82,276
CDBL settlement and demat charges	2,325	3,168
CDBL fees	6,555	6,556
Custodian fees	7,522	15,200
Trustee fees	55,591	31,904
BSEC annual fees	25,205	24,377
Bank charges and excise duty	3,282	864
Advertisement and publication expenses	63,000	63,000
BO account maintenance charge	1,800	1,800
Total Expenses	687,972	717,538
Profit/(Loss) Before Provision During the Period	3,620,100	(626,546)
Add/(Less): (Provision)/Write back of provision during the period	(345,524)	1,088,268
Net Profit/(Loss) After Provision During the Period	3,274,576	461,722
Earnings Per Unit (EPU) After Provision During the Period	0.40	0.06

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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
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	2,720,650	-	-	2,720,650
Unit fund surrendered during the period	(580,000)	-	-	(580,000)
Unit premium during the period	-	43,775	-	43,775
Unit discount during the period	-	(9,780)	-	(9,780)
Net profit/(loss) during the period	-	-	461,722	461,722
Dividend paid	-	-	(4,835,084)	(4,835,084)
Closing balance as at 30 September 2023	82,725,390	(1,994,491)	3,114,841	83,845,740

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Statement of Changes in Equity (Unaudited)

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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
Opening balance as at 01 July 2024	81,788,620	(2,001,314)	(8,758,254)	71,029,052
Unit fund raised during the period	10,550	-	-	10,550
Unit fund surrendered during the period	(500,000)	-	-	(500,000)
Unit premium during the period	-	(545)	-	(545)
Unit discount during the period	-	20,000	-	20,000
Net profit/(loss) during the period	-	-	3,274,576	3,274,576
Closing balance as at 30 September 2024	81,299,170	(1,981,859)	(5,483,678)	73,833,633

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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
A. Cash Flows from Operating Activities		
Gain on sale of securities	3,138,194	(276,790)
Dividend income received in cash	240,000	167,000
Interest income realized in cash	1,070,125	168,720
Advance, deposit and prepayments	(106,014)	(206,254)
Payment made for expenses	(1,075,484)	(1,130,644)
Net cash flows from/(used in) operating activities	3,266,821	(1,277,968)
B. Cash Flows from Investing Activities		
Acquisition of shares from secondary market	(16,846,258)	(4,224,224)
Investments return from government treasury bill	14,587,600	-
Proceeds from sale of shares in secondary market	6,837,922	1,874,190
Net cash flows from/(used in) investing activities	4,579,264	(2,350,034)
C. Cash Flows from Financing Activities		
Proceeds from issuance of units	10,000	2,764,414
Payments made for re-purchase of units	(480,000)	(589,780)
Dividend paid	-	(4,835,084)
Net cash flows from/(used in) financing activities	(470,000)	(2,660,450)
D. Net Cash Inflows/Outflows during the period (A+B+C)	7,376,085	(6,288,452)
E. Cash and cash equivalents at the beginning of the period	8,845,625	14,691,830
F. Cash and cash equivalents at the end of the period (D+E)	16,221,710	8,403,378
Net Operating Cash Flows Per Unit (NOCFU)	0.40	(0.15)

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