

## 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 December 2024

Particulars	Amount in Taka	
	31-Dec-2024	30-Jun-2024
<b>A. Assets</b>		
Investments (at market price)	52,658,077	46,681,833
Investment in Non-Listed securities (Bond/Bill)	-	14,587,600
Preliminary and issue expenses	1,183,170	1,347,722
Advance, deposit and prepayments	65,829	103,348
Other receivables	864,884	429,432
Cash and cash equivalents	17,197,730	8,845,625
<b>Total Assets</b>	<b>71,969,690</b>	<b>71,995,560</b>
<b>B. Liabilities</b>		
Liability for expenses	1,212,775	966,508
<b>Total Liabilities</b>	<b>1,212,775</b>	<b>966,508</b>
<b>C. Net Assets (A-B)</b>	<b>70,756,915</b>	<b>71,029,052</b>
<b>D. Owners' Equity</b>		
Unit capital fund	81,316,280	81,788,620
Unit premium reserve	(1,983,974)	(2,001,314)
Retained earnings	(8,575,391)	(8,758,254)
<b>Total</b>	<b>70,756,915</b>	<b>71,029,052</b>
<b>Net Asset Value (NAV) Per Unit</b>		
At market price	<b>8.70</b>	<b>8.68</b>
At cost price	<b>10.46</b>	<b>9.94</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 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 2024 to 31 December 2024

Particulars	Amount in Taka	
	1-Jul-2024 to 31-Dec-2024	1-Jul-2023 to 31-Dec-2023
<b>Revenue</b>		
Gain/(loss) on sale of marketable securities	3,138,194	(48,108)
Dividend income	945,017	760,404
Interest income	1,516,308	514,014
	<b>5,599,519</b>	<b>1,226,310</b>
<b>Less : Operating Expenses</b>		
Management fees	862,176	975,244
Amortization of preliminary and issue expenses	164,552	164,552
CDBL settlement and demat charges	3,331	5,366
CDBL fees	13,108	13,109
Custodian fees	18,416	29,623
Trustee fees	138,812	63,692
BSEC annual fees	50,410	49,862
Bank charges and excise duty	29,957	40,004
Advertisement and publication expenses	102,000	105,000
IPO application fees	-	3,000
BO Account Maintenance Charge	1,800	1,800
	<b>1,384,562</b>	<b>1,451,252</b>
<b>Profit/(Loss) Before Provision During the Period</b>	<b>4,214,957</b>	<b>(224,942)</b>
Add/(Less): (Provision)/Write back of provision during the period	(4,032,094)	308,377
<b>Net Profit/(Loss) After Provision During the Period</b>	<b>182,863</b>	<b>83,435</b>
<b>Earnings Per Unit (EPU) After Provision During the Period</b>	<b>0.02</b>	<b>0.01</b>

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## 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 December 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>80,584,740</b>	<b>(2,028,486)</b>	<b>7,488,203</b>	<b>86,044,457</b>
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	-	-	83,435	83,435
Dividend paid	-	-	(4,835,084)	(4,835,084)
<b>Closing balance as at 31 December 2023</b>	<b>81,769,510</b>	<b>(1,998,674)</b>	<b>2,736,554</b>	<b>82,507,390</b>

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Statement of Changes in Equity (Unaudited)

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For the Period from 01 July 2024 to 31 December 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>81,788,620</b>	<b>(2,001,314)</b>	<b>(8,758,254)</b>	<b>71,029,052</b>
Unit fund raised during the period	27,660	-	-	27,660
Unit fund surrendered during the period	(500,000)	-	-	(500,000)
Unit premium during the period	-	(2,660)	-	(2,660)
Unit discount during the period	-	20,000	-	20,000
Net profit/(loss) during the period	-	-	182,863	182,863
<b>Closing balance as at 31 December 2024</b>	<b>81,316,280</b>	<b>(1,983,974)</b>	<b>(8,575,391)</b>	<b>70,756,915</b>

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## LB Gratuity Wealth Builder 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 31 December 2024

Particulars	Amount in Taka	
	1-Jul-2024 to 31-Dec-2024	1-Jul-2023 to 31-Dec-2023
<b>A. Cash Flows from Operating Activities</b>		
Gain on sale of securities	3,138,194	(50,783)
Dividend income received in cash	503,500	403,870
Interest income realized in cash	1,522,371	487,374
Advance, deposit and prepayments	(106,014)	(205,700)
Payment made for expenses	(1,130,165)	(1,325,394)
<b>Net cash flows from/(used in) operating activities</b>	<b>3,927,886</b>	<b>(690,633)</b>
<b>B. Cash Flows from Investing Activities</b>		
Acquisition of shares from secondary market	(16,846,258)	(9,089,986)
Investments in IPO	-	(3,180,000)
Investments returned from IPO	-	2,463,060
Investments return from government treasury bill	14,587,600	-
Proceeds from sale of shares in secondary market	6,837,922	13,224,171
<b>Net cash flows from/(used in) investing activities</b>	<b>4,579,264</b>	<b>3,417,245</b>
<b>C. Cash Flows from Financing Activities</b>		
Proceeds from issuance of units	324,955	7,799,414
Payments made for re-purchase of units	(480,000)	(6,584,852)
Dividend paid	-	(4,835,084)
<b>Net cash flows from/(used in) financing activities</b>	<b>(155,045)</b>	<b>(3,620,522)</b>
<b>D. Net Cash Inflows/Outflows during the period (A+B+C)</b>	<b>8,352,105</b>	<b>(893,910)</b>
<b>E. Cash and cash equivalents at the beginning of the period</b>	<b>8,845,625</b>	<b>14,691,830</b>
<b>F. Cash and cash equivalents at the end of the period (D+E)</b>	<b>17,197,730</b>	<b>13,797,920</b>
<b>Net Operating Cash Flows Per Unit (NOCFU)</b>	<b>0.48</b>	<b>(0.08)</b>

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