

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 31 December 2024

Particulars	Notes	Amount in Taka	
		31-Dec-2024	30-Jun-2024
A. Assets			
Investments (at market price)	1.00	63,971,292	50,757,190
Investment in Money Market	2.00	9,300,000	-
Investment in non-listed securities (Bond)	3.00	-	17,484,682
Preliminary and issue expenses	4.00	1,585,751	1,856,918
Advance, deposit and prepayments	5.00	46,382	116,324
Other receivables	6.00	823,124	456,097
Cash and cash equivalents	7.00	13,145,388	14,780,424
Total Assets		88,871,937	85,451,635
B. Liabilities			
Liability for expenses	8.00	1,105,133	1,118,698
Total Liabilities		1,105,133	1,118,698
C. Net Assets (A-B)		87,766,804	84,332,937
D. Owners' Equity			
Unit capital fund	9.00	88,945,040	89,743,170
Unit premium reserve	10.00	(3,275,782)	(3,226,461)
Retained earnings	11.00	2,097,546	(2,183,772)
Total		87,766,804	84,332,937
Net Asset Value (NAV) Per Unit			
At market price	12.00	9.87	9.40
At cost price	13.00	11.86	11.32

On behalf of LB Gratuity Opportunities Fund

Chairman, Trustee

Investment Corporation of Bangladesh

Chief Executive Officer

LankaBangla Asset Management Company Limited

Member, Trustee

Investment Corporation of Bangladesh

Compliance 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 31 December 2024

Particulars	Notes	Amount in Taka			
		1 Jul 2024 to 31-Dec-2024	1-Jul-2023 to 31-Dec-2023	1-Oct-2024 to 31-Dec-2024	1-Oct-2023 to 31-Dec-2023
Revenue					
Gain/(loss) on sale of marketable securities	14.00	3,789,022	3,268,836	-	842,766
Dividend income	15.00	1,091,087	661,896	721,077	484,522
Interest income	16.00	1,488,827	760,824	1,099,843	546,144
		6,368,936	4,691,556	1,820,920	1,873,432
Less : Operating Expenses					
Management fees	17.00	1,014,922	1,143,992	501,957	562,460
Trustee fees	18.00	66,667	76,346	32,921	37,459
Custodian fees	19.00	53,292	60,905	27,320	30,450
BSEC annual fees		47,006	45,858	23,503	23,439
Amortization of preliminary and issue expenses	4.00	271,168	271,168	135,584	135,584
Advertisement and publication expenses		102,000	105,000	39,000	42,000
CDBL settlement and demat charges		3,437	5,970	2,115	2,347
CDBL fees		13,108	13,108	6,553	6,553
Bank charges and excise duty		46,060	40,355	45,485	39,720
BO account maintenance charges		1,800	1,800	1,800	-
IPO Application Fees		-	3,000	-	3,000
Total Expenses		1,619,460	1,767,502	816,238	883,012
Profit/(Loss) Before Provision During the Period		4,749,476	2,924,054	1,004,682	990,420
Add/(Less): (Provision)/Write back of provision during the period	20.00	(468,158)	(4,038,113)	(2,605,950)	(1,876,120)
Net Profit/(Loss) After Provision During the Period		4,281,318	(1,114,059)	(1,601,268)	(885,700)
Earnings Per Unit (EPU) After Provision During the Period	21.00	0.48	(0.12)	(0.18)	(0.10)

On behalf of LB Gratuity Opportunities Fund



Chairman, Trustee

Investment Corporation of Bangladesh



Chief Executive Officer

LankaBangla Asset Management Company Limited



Member, Trustee

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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 31 December 2024

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
Opening balance as at 01 July 2024	89,743,170	(3,226,461)	(2,183,772)	84,332,937
Unit fund raised during the period	156,190	-	-	156,190
Unit fund decrease during the period	(954,320)	-	-	(954,320)
Unit premium reserve during the period	-	3,732	-	3,732
Unit discount during the period	-	(53,053)	-	(53,053)
Net profit/(loss) during the period	-	-	4,281,318	4,281,318
Closing balance as at 31 December 2024	88,945,040	(3,275,782)	2,097,546	87,766,804

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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 31 December 2023

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
Opening balance as at 01 July 2023	94,710,100	(2,814,890)	14,857,883	106,753,093
Unit fund raised during the period	5,020,480	-	-	5,020,480
Unit fund decrease during the period	(6,723,220)	-	-	(6,723,220)
Unit premium reserve during the period	-	275,720	-	275,720
Unit discount during the period	-	(387,283)	-	(387,283)
Net profit/(loss) during the period	-	-	(1,114,059)	(1,114,059)
Dividend Paid	-	-	(5,682,605)	(5,682,605)
Closing balance as at 31 December 2023	93,007,360	(2,926,453)	8,061,219	98,142,126

On behalf of LB Gratuity Opportunities Fund

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LB Gratuity Opportunities 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 2024 to 31 December 2024

Particulars	Notes	Amount in Taka	
		1-Jul-2024 to 31-Dec-2024	1-Jul-2023 to 31-Dec-2023
A. Cash Flows from Operating Activities			
Gain on sale of securities	22.00	3,789,022	1,525,116
Dividend income received in cash	23.00	787,210	582,445
Interest income realized in cash	24.00	1,425,676	570,773
Pre Payments and Payment made for expenses		(1,291,868)	(1,672,766)
Net cash flows from/(used in) operating activities		4,710,040	1,005,568
B. Cash Flows from Investing Activities			
Acquisition of shares from secondary market	26.00	(14,989,380)	(14,892,334)
Proceeds from sale of shares in secondary market	27.00	9,066,642	20,469,586
Investments in IPO		-	(3,180,000)
Investments in Government Treasury Bill		-	(12,813,242)
Investment in TDR		(9,300,000)	-
Investments returned from IPO		-	2,463,060
Investments return from government treasury bill		9,725,162	-
Net cash flows from/(used in) investing activities		(5,497,576)	(7,952,930)
C. Cash Flows from Financing Activities			
Proceeds from issuance of units		158,000	5,296,082
Payments made for re-purchase of units		(1,005,500)	(7,110,520)
Dividend paid		-	(5,682,605)
Net cash flows from/(used in) financing activities		(847,500)	(7,497,043)
D. Net Cash Inflows/Outflows during the period (A+B+C)		(1,635,036)	(14,444,406)
E. Cash and cash equivalents at the beginning during the period		14,780,424	22,979,230
F. Cash and cash equivalents at the end of the period (D+E)		13,145,388	8,534,824
Net Operating Cash Flows Per Unit (NOCFU)	31.00	0.53	0.11

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LB Gratuity Opportunities Fund

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Notes to the Financial Statements (Unaudited)

For the Period from 01 July 2024 to 31 December 2024

		Amount in Taka	
		31-Dec-2024	30-Jun-2024
1.00 Investments (at market price)			
	Investments at market price (Annexure-A)	53,776,396	42,634,072
	Investment in Bond (Annexure-A)	10,194,896	3,873,118
	Investment in IPO (Annexure-A)	-	4,250,000
		63,971,292	50,757,190
2.00 Investment in Money Market			
	LankaBangla Finance PLC (Bangshal Branch)-A/C.No. 000423600000278	9,300,000	-
		9,300,000	-
3.00 Investment in Non-Listed securities (Bond/Bill)			
	Government Treasury Bond 20 Years	-	7,759,522
	Government Treasury Bill 91 Days	-	9,725,160
		-	17,484,682
4.00 Preliminary and issue expenses			
	Opening balance as at 01 July 2024	1,856,918	1,991,029
	Less: Amortization made during the period	(271,168)	(134,111)
	Closing balance as at 31 December 2024	1,585,751	1,856,918
5.00 Advance, deposit and prepayments			
	Advance		
	Annual fees to BSEC	46,240	93,247
	Annual fees to CDBL	142	13,249
	Trustee fees-ICB	-	9,828
		46,382	116,324
6.00 Other receivables			
	Accrued interest-TDR (Annexure-F)	417,047	-
	Accrued interest-Non Listed Bond	-	208,297
	Receivable Coupon On Bond	-	145,600
	Dividend Receivable (Annexure-E)	406,077	102,200
		823,124	456,097
7.00 Cash and cash equivalents			
	Main Bank Accounts (N:7.01)	12,392,170	13,481,634
	SIP Bank Accounts (N:7.02)	694,318	519,323
	Dividend Bank Accounts (N:7.03)	52,720	52,098
	CD Bank Accounts (N:7.04)	6,180	727,369
	Brokerage Accounts (N:7.05)	-	-
	Total	13,145,388	14,780,424
7.01 Bank accounts (Main):			
	City Bank PLC. (Banani branch)-A/C No. 1383727116001	10,011,700	8,634,523
	ONE Bank PLC. (Banani branch)-A/C No. 0183000000908	2,380,470	4,847,111
		12,392,170	13,481,634
7.02 Bank accounts (SIP):			
	BRAC Bank PLC. (Banani branch)-A/C No. 1507205119366001	694,318	519,323
		694,318	519,323
7.03 Bank accounts (Dividend):			
	ONE Bank PLC. (Banani branch)-A/C No. 0183000001252	52,720	52,098
		52,720	52,098
7.04 Bank account (CD):			
	ONE Bank PLC. (Banani branch)-A/C No. 0181020007627	6,180	727,369
		6,180	727,369
7.05 Cash at broker house:			
	LankaBangla Securities PLC. (Principal Branch)-Trading Code No. A23899	-	-
		-	-



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Notes to the Financial Statements (Unaudited)

For the Period from 01 July 2024 to 31 December 2024

	Amount in Taka	
	31-Dec-2024	30-Jun-2024
8.00 Liability for expenses		
Management fees	1,014,922	994,588
Custodian fee	53,462	52,712
Trustee fee	2,400	-
Selling agents' commission	7,302	7,302
Advertisement and publication expenses	27,000	24,000
Audit fees	-	40,000
Unclaimed dividend account	-	-
Other payable	47	96
	1,105,133	1,118,698
9.00 Unit capital fund		
Opening balance as at 01 July 2024	89,743,170	88,895,210
Add: New subscription of 15,619 units of Tk. 10 each	156,190	957,480
Less: Surrendered of 95,432 units of Tk. 10 each	(954,320)	(109,520)
Closing balance as at 31 December 2024	88,945,040	89,743,170
Details of Unit Holding Position as on Reporting Date (%)		
Sponsor	33.73%	33.43%
Insitution	53.68%	53.21%
Mutual Fund	4.22%	4.18%
Individual	8.37%	9.19%
Total	100%	100%
10.00 Unit premium reserve		
Opening balance as at 01 July 2024	(3,226,461)	(3,154,085)
Add: Unit premium during the period	3,732	9,857
Less: Unit discount during the period	(53,053)	(82,233)
Closing balance as at 31 December 2024	(3,275,782)	(3,226,461)
11.00 Retained Earnings		
Opening balance as at 01 July 2024	(2,183,772)	14,857,883
Add: Net Income During the Period	4,281,318	(11,359,050)
Less: Dividend Paid During the Period	-	(5,682,605)
Closing balance as at 31 December 2024	2,097,546	(2,183,772)
12.00 Net Asset Value (NAV) per unit at market price		
Total asset value at market price	88,871,937	85,451,635
Less: Liability for expenses	(1,105,133)	(1,118,698)
	87,766,804	84,332,937
Number of units	8,894,504	8,974,317
NAV per unit at market price	9.87	9.40
13.00 Net Asset Value (NAV) per unit at cost price		
Total net asset value at market price	87,766,804	84,332,937
Add: Unrealized loss on securities during the period	17,700,880	17,232,722
	105,467,684	101,565,659
Number of units	8,894,504	8,974,317
NAV per unit at cost price	11.86	11.32



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Notes to the Financial Statements (Unaudited)

For the Period from 01 July 2024 to 31 December 2024

	Amount in Taka	
	1-Jul-2024 to 31-Dec-2024	1-Jul-2023 to 31-Dec-2023
14.00 Gain/(Loss) on sale of marketable securities (Annxure-B)	3,789,022	3,268,836
15.00 Dividend income (Annxure-D)	1,091,087	661,896
16.00 Interest income (Annxure-F)	1,488,827	760,824
17.00 Magament Fee (Annexure-G)	1,014,922	1,143,992
18.00 Trustee Fee (Annexure-G)	66,667	76,346
19.00 Custodian Fee (Annexure-G)	53,292	60,905
20.00 (Provision)/Write back of provision for diminution in value of marketable securities		
Opening balance as at 01 July 2024	(17,232,722)	(2,130,472)
Add: (Provision)/Write back of provision during the period	(468,158)	(4,038,113)
Total unrealized gain/(loss) during the period	(17,700,880)	(6,168,585)
21.00 Earnings per unit		
Net Profit/(Loss) After Provision During the Period	4,281,318	(1,114,059)
Number of units	8,894,504	9,300,736
Earnings Per Unit (EPU) After Provision During the Period	0.48	(0.12)
22.00 Gain on sale of securities		
Gain on sale of securities (Annxure-B)	3,789,022	3,268,836
Less: Profit not received in cash	-	(1,743,720)
	3,789,022	1,525,116
23.00 Dividend income received in cash		
Dividend income from investment in securities	1,091,087	661,896
Add: Previous year dividend receivable	102,200	393,126
Less: Current year dividend receivable	(406,077)	(472,577)
	787,210	582,445
24.00 Interest income realized in cash		
Interest income	1,488,827	760,824
Add: Previous year interest receivable on Bank, TDR & Bonds	353,896	150,960
Less: Current year interest receivable on Bank, TDR & Bonds	(417,047)	(341,011)
	1,425,676	570,773
25.00 Pre Payments and Payment made for expenses:		
Total Expenses	1,619,460	1,767,502
Less: Preliminary Expenses	(271,168)	(271,168)
Add: Previous year Operating Expenses payable (N: 25.01)	1,002,422	1,377,380
Less: Current year Operating Expenses payable (N: 25.02)	(1,058,847)	(1,200,948)
	1,291,866	1,672,766
25.01 Previous year Operating Expenses payable		
Current Liabilities (Previous Year)	1,118,698	1,391,915
Add: Current year adjustment	48	197
Less: Advance Payment of Fees, Tax & Suspense's	(116,324)	(14,732)
	1,002,422	1,377,380
25.02 Current year Operating Expenses payable		
Current Liabilities (Current Year)	1,105,133	1,250,662
Add: Last year adjustment	96	330
Less: Advance Payment of Fees, Tax & Suspense's	(46,382)	(50,044)
	1,058,847	1,200,948



LB Gratuity Opportunities Fund

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Notes to the Financial Statements (Unaudited)

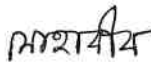
For the Period from 01 July 2024 to 31 December 2024

	Amount in Taka	
	1-Jul-2024	1-Jul-2023
	to 31-Dec-2024	to 31-Dec-2023
26.00 Acquisition of shares from secondary market		
Acquisition of shares from secondary market (Annexure-C)	14,989,380	19,880,198
Less: Adjusted with sale of share	-	(4,987,864)
	<u>14,989,380</u>	<u>14,892,334</u>
27.00 Proceeds from sale of shares in secondary market		
Cost of sale of shares in secondary market (Annexure-B)	9,066,642	23,711,926
Less: Adjusted with sale of share	-	(3,242,340)
	<u>9,066,642</u>	<u>20,469,586</u>
28.00 Proceeds from issuance of units:	<u>158,000</u>	<u>5,296,082</u>
29.00 Payments made for re-purchase of units:	<u>(1,005,500)</u>	<u>(7,110,520)</u>
30.00 Dividend paid during the year	<u>-</u>	<u>(5,682,605)</u>
31.00 Net Operating Cash Flows Per Unit (NOCFU)		
Net cash inflows/(outflows) from operating activities	4,710,041	1,005,568
Number of units	8,894,504	9,300,736
Net operating cash flow per unit	<u>0.53</u>	<u>0.11</u>
32.00 Profit and Earnings Per Unit available for Distribution		
Retained Earnings Brought Forward	(2,183,772)	14,857,883
Add/(Less): Last year adjustment	-	-
Less: Dividend Paid	-	(5,682,605)
Less: Transferd to Dividend Equalization Reserve	-	-
Add: Profit/Loss for the Period	4,281,318	(1,114,059)
Add: Dividend Equalization Reserve	-	-
	<u>2,097,546</u>	<u>8,061,219</u>
Number of Units	8,894,504	9,300,736
Per Unit Profit Available for Distribution	<u>0.24</u>	<u>0.87</u>

33.00 Events after the reporting Period

(a) The Board of Trustees in its meeting held on 27 January 2025 approved the Unaudited financial statements of the Fund for the Period ended 31 December 2024 and authorized the same for issue.

On behalf of LB Gratuity Opportunities Fund



Chairman, Trustee
Investment Corporation of Bangladesh



Chief Executive Officer
LankaBangla Asset Management Company Limited



Member, Trustee
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Compliance Officer
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LB Gratuity Opportunities Fund

Investment in securities

As at 31 December 2024

Sl.No.	Sectors Name	Name of the Companies	Number of Shares	Average Cost Price Per Share	Total Acquisition Cost	Market Price Per Share	Total Market Value	% of Total Assets at Cost	Excess / (Deficit)
1	Bank	BRAC Bank PLC	125,000	45.28	5,660,200	49.00	6,125,000	5.31%	464,800
2		City Bank PLC	100,000	24.15	2,415,302	22.40	2,240,000	2.27%	(175,302)
					8,075,502		8,365,000	7.58%	289,498
1	Financial Institutions	IDLC Finance PLC	100,000	44.78	4,478,085	32.70	3,270,000	4.20%	(1,208,085)
					4,478,085		3,270,000	4.20%	(1,208,085)
1	Insurance	Green Delta Insurance Limited	30,000	79.26	2,377,867	48.60	1,458,000	2.23%	(919,867)
2		Pioneer Insurance Company Limited	50,000	85.91	4,295,418	48.00	2,400,000	4.03%	(1,895,418)
3		Reliance Insurance Limited	35,000	92.77	3,246,870	57.20	2,002,000	3.05%	(1,244,870)
					9,920,155		5,860,000	9.31%	(4,060,155)
1	Pharmaceuticals & Chemicals	Beximco Pharmaceuticals Limited	50,000	125.35	6,267,265	81.60	4,080,000	5.88%	(2,187,265)
2		Marico Bangladesh Limited	2,000	2,470.17	4,940,335	2,282.80	4,565,600	4.64%	(374,735)
3		Reckitt Benckiser (Bangladesh) PLC	800	5,000.15	4,000,119	4,350.00	3,480,000	3.75%	(520,119)
4		Renata PLC	5,000	947.25	4,736,231	635.10	3,175,500	4.44%	(1,560,731)
					19,943,950		15,301,100	18.71%	(4,642,850)
1	Fuel & Power	United Power Generation & Distribution Co. Ltd.	10,000	279.62	2,796,157	123.60	1,236,000	2.62%	(1,560,157)
					2,796,157		1,236,000	2.62%	(1,560,157)
1	Food & Allied	British American Tobacco bd. Company Limited	15,000	603.75	9,056,280	367.60	5,514,000	8.50%	(3,542,280)
					9,056,280		5,514,000	8.50%	(3,542,280)
1	Telecommunication	Grameenphone Limited	25,000	359.72	8,993,087	323.10	8,077,500	8.44%	(915,587)
					8,993,087		8,077,500	8.44%	(915,587)
1	Tannery Industries	Craftsman Footwear and Accessories Limited	2,577	10.00	25,770	29.50	76,022	0.02%	50,252
					25,770		76,022	0.02%	50,252
1	Paper & Printing	Web Coats PLC	3,504	10.00	35,040	19.00	66,576	0.03%	31,536
					35,040		66,576	0.03%	31,536
1	Miscellaneous	Bangladesh Export Import Company Limited	19,227	95.87	1,843,272	115.60	2,222,698	1.73%	379,426
2		Bangladesh Shipping Corporation	25,000	95.03	2,375,699	94.70	2,367,500	2.23%	(8,199)
3		LankaBangla Securities PLC	100,000	19.24	1,924,359	14.20	1,420,000	1.81%	(504,359)
					6,143,330		6,010,198	5.76%	(133,132)
		Grand Total			69,467,356		53,776,396	65.18%	(15,690,960)



LB Gratuity Opportunities Fund

Investment in Bond

As at 31 December 2024

Sl. No.	Sectors Name	Name of the Companies	No. of Shares	Average cost per share	Total acquisition cost	Market Price per share	Total Market Value	% of Total Portfolio Value at Cost/Market	Excess / (Deficit)
1	Corporate Bond	Beximco Green Sukuk Al Istisna'a	32,000	91.89	2,940,480	47.50	1,520,000	3.60%	(1,420,480)
					2,940,480		1,520,000	3.60%	(1,420,480)
2	G-SEC (T.Bond)	TB20Y1242 (20Y BGTB 28/12/2042)	100,000	77.60	7,759,520	71.97	7,197,000	12.13%	(562,520)
3		TB5Y0425 (05Y BGTB 29/04/2025)	15,000	100.32	1,504,816	98.53	1,477,896	2.35%	(26,920)
					9,264,336		8,674,896	14.48%	(589,440)
		Total			12,204,816		10,194,896	18.08%	(2,009,920)

Sl. No.	Investment in securities at market price	Total cost price	Total market price	Excess / (Deficit)
1	Investment in securities	69,467,356	53,776,396	(15,690,960)
	Total	69,467,356	53,776,396	(15,690,960)
1	Investment in Bond	12,204,816	10,194,896	(2,009,920)
	Total	12,204,816	10,194,896	(2,009,920)
	Grand Total	81,672,172	63,971,292	(17,700,880)



LB Gratuity Opportunities Fund

Gain/(Loss) on sale of marketable securities
For the Period from 01 July 2024 to 31 December 2024

Annxure-B

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Market Price per Share	Total Market Value	Gain/(Loss)
BRAC Bank PLC	33,898	45.28	1,534,956	50.84	1,723,496	188,540
Techno Drugs Limited	125,000	34.00	4,250,000	48.75	6,093,229	1,843,229
Olympic Industries Limited	25,000	131.27	3,281,686	201.56	5,038,939	1,757,253
			9,066,642		12,855,664	3,789,022

LB Gratuity Opportunities Fund

Gain/(Loss) on sale of marketable securities
For the Period from 01 July 2023 to 31 December 2023

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Market Price per Share	Total Market Value	Gain/(Loss)
Midland Bank PLC	525,000	11.00	5,775,544	12.86	6,753,525	977,981
MIDAS Financing PLC	232,605	10.02	2,331,167	10.06	2,340,210	9,043
Square Pharmaceuticals PLC	35,000	219.80	7,692,838	210.52	7,368,055	(324,783)
Eastern Lubricants Blenders Limited	700	1,830.72	1,281,503	1,796.04	1,257,228	(24,275)
Jamuna Oil Company Limited	22,000	176.56	3,884,227	176.64	3,886,140	1,913
Olympic Industries Limited	5,000	131.27	656,337	147.67	738,372	82,035
MK Footwear PLC	9,031	10.00	90,310	34.45	311,092	220,782
Krishibid Seed Limited	200,000	10.00	2,000,000	21.63	4,326,140	2,326,140
			23,711,926		26,980,762	3,268,836



LB Gratuity Opportunities Fund

Acquisition of shares from secondary market
For the Period from 01 July 2024 to 31 December 2024

Annxure-C

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value
City Bank PLC	100,000	24.15	2,415,302
IDLC Finance PLC	50,000	37.65	1,882,387
Pioneer Insurance Company Limited	8,090	55.22	446,740
Beximco Pharmaceuticals Limited	20,000	80.88	1,617,551
Marico Bangladesh Limited	700	2,265.03	1,585,520
Renata PLC	1,576	775.78	1,222,622
Grameenphone Limited	10,000	344.36	3,443,559
Bangladesh Shipping Corporation	25,000	95.03	2,375,699
			14,989,380

LB Gratuity Opportunities Fund

Acquisition of shares from secondary market
For the Period from 01 July 2023 to 31 December 2023

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value
Midland Bank PLC	200,000	12.63	2,525,544
MIDAS Financing PLC	232,605	10.02	2,331,167
Green Delta Insurance PLC	10,000	78.14	781,407
Pioneer Insurance Company Limited	15,000	73.63	1,104,399
Reliance Insurance Limited	15,000	74.15	1,112,185
Eastern Lubricants Blenders PLC	700	1,830.72	1,281,503
Intraco Refueling Station Limited	81,766	35.48	2,901,379
Marico Bangladesh Limited	1,300	2,580.63	3,354,814
National Polymer Industries PLC	50,000	51.27	2,563,439
LankaBangla Securities PLC	100,000	19.24	1,924,359
			19,880,198



LB Gratuity Opportunities Fund

Dividend Income

For the Period from 01 July 2024 to 31 December 2024

Annexure-D

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend
BRAC Bank PLC (Fractional Dividend)	-	-	-	-	-	10
Grameenphone Limited	13-Aug-2024	15,000	10.00	150,000	160.00%	240,000
Marico Bangladesh Limited	25-Aug-2024	1300	10.00	13,000	1000.00%	130,000
Renata PLC	21-Oct-2024	5,000	10.00	50,000	92.00%	46,000
Craftsman Footwear and Accessories Limited	18-Nov-2024	2,577	10.00	25,770	10.00%	2,577
Marico Bangladesh Limited	18-Nov-2024	2,000	10.00	20,000	450.00%	90,000
United Power Generation & Distribution Company Limited	18-Nov-2024	10,000	10.00	100,000	60.00%	60,000
British American Tobacco bangladesh Company Limited	19-Nov-2024	15,000	10.00	150,000	150.00%	225,000
Bangladesh Shipping Corporation	24-Nov-2024	25,000	10.00	250,000	25.00%	62,500
Beximco Pharmaceuticals Limited	25-Nov-2024	50,000	10.00	500,000	40.00%	200,000
LankaBangla Securities PLC	30-Dec-2024	100,000	10.00	1,000,000	3.50%	35,000
						1,091,087

LB Gratuity Opportunities Fund

Dividend Income

For the Period from 01 July 2023 to 31 December 2023

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend
BRAC Bank PLC (Fractional Dividend)	-	-	-	-	-	4
Midland Bank PLC	-	-	-	-	-	24,375
MIDAS Financing PLC	7-Nov-2023	232,605	10.00	2,326,050	1.50%	34,890
Beximco Pharmaceuticals Limited	13-Nov-2023	30,000	10.00	300,000	35.00%	105,000
Renata PLC	12-Nov-2023	3,424	10.00	34,240	62.50%	21,400
United Power Generation & Distribution Company Limited	16-Nov-2023	13,000	10.00	130,000	80.00%	104,000
Bangladesh Submarine Cables PLC	20-Sep-2023	30,000	10.00	300,000	51.00%	153,000
Olympic Industries Limited	16-Nov-2023	25,000	10.00	250,000	60.00%	150,000
Bangladesh Export Import Company Limited	13-Nov-2023	19,227	10.00	192,270	10.00%	19,227
Krishibid Seed Limited	30-Oct-2023	100,000	10.00	1,000,000	5.00%	50,000
						661,896



LB Gratuity Opportunities Fund

Dividend Receivables
As at 31 December 2024

Annxure-E

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend
Renata PLC	21-Oct-2024	5,000	10.00	50,000	92.00%	46,000
Craftsman Footwear and Accessories Limited	18-Nov-2024	2,577	10.00	25,770	10.00%	2,577
United Power Generation & Distribution Company Limited	18-Nov-2024	10,000	10.00	100,000	60.00%	60,000
Bangladesh Shipping Corporation	24-Nov-2024	25,000	10.00	250,000	25.00%	62,500
Beximco Pharmaceuticals Limited	25-Nov-2024	50,000	10.00	500,000	40.00%	200,000
LankaBangla Securities PLC	30-Dec-2024	100,000	10.00	1,000,000	3.50%	35,000
						406,077

LB Gratuity Opportunities Fund

Dividend Receivables
As at 30 June 2024

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend
Pioneer Insurance Company Limited	23-May-2024	38,100	10.00	381,000	20%	76,200
Marico Bangladesh Limited	27-May-2024	1,300	10.00	13,000	200%	26,000
						102,200



LB Gratuity Opportunities Fund

Interest on Bank deposit, TDR and Bond/Bill
For the Period from 01 July 2024 to 31 December 2024

Interest on Bank Deposit

Annxure-F

SI No.	Fund Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Amount in Taka
1	LB Gratuity Opportunities Fund	ONE Bank PLC	Banani Branch	183000000908	SND	4.50%	96,960
2	LB Gratuity Opportunities Fund	ONE Bank PLC	Banani Branch	183000001252	SND	4.50%	1,198
3	LB Gratuity Opportunities Fund	City Bank PLC	Banani Branch	1383727116001	SND	4.50%	234,665
4	LB Gratuity Opportunities Fund	BRAC Bank PLC	Banani Branch	1507205119366001	SND	6.00%	18,414
Total							351,237

Interest on Term Deposit (TDR)

SI No.	Name of Instrument	Issuer Company	Branch	Instrument Number	Value	Rate (%)	Amount in Taka
1	LB Gratuity Opportunities Fund	LankaBangla Finance PLC	Bangshal Branch	000423600000278	9,300,000	12.50%	417,047
Total							417,047

Coupon on Government Treasury Bond/Bill

SI No.	Fund Name	Particulars	Value	Rate (%)	Amount in Taka
1	LB Gratuity Opportunities Fund	TB20Y1242 (20Y BGTB 28/12/2042)	10,000,000	8.95%	447,500
		TB5Y0425 (05Y BGTB 29/04/2025)	1,500,000	8.12%	60,900
2		Government 91 Days Treasury Bill	9,725,160	11.33%	66,543
Total					574,943

Coupon on Corporate Bond

SI No.	Fund Name	Particulars	Value	Rate (%)	Amount in Taka
1	LB Gratuity Opportunities Fund	Beximco Green Sukuk Al Istisna'a	3,200,000	4.55%	145,600
Total					145,600

Grand Total					1,488,827
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LB Gratuity Opportunities Fund

Interest on Bank deposit, TDR and Bond/Bill
For the Period from 01 July 2023 to 31 December 2023

Interest on Bank Deposit

SI No.	Fund Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Amount in Taka
1	LB Gratuity Opportunities Fund	ONE Bank PLC	Banani Branch	183000000908	SND	4.50%	117,993
2	LB Gratuity Opportunities Fund	ONE Bank PLC	Banani Branch	183000001252	SND	4.50%	15,481
3	LB Gratuity Opportunities Fund	City Bank PLC	Banani Branch	1383727116001	SND	4.50%	189,607
4	LB Gratuity Opportunities Fund	BRAC Bank PLC	Banani Branch	1507205119366001	SND	5.50%	9,165
Total							332,246

Coupon on Government Treasury Bond/Bill

SI No.	Fund Name	Particulars	Value	Rate (%)	Amount in Taka
2	LB Gratuity Opportunities Fund	Government 91 Days Treasury Bill	12,813,242	9.50%	163,413
Total					163,413

Coupon on Corporate Bond

SI No.	Fund Name	Particulars	Value	Rate (%)	Amount in Taka
1	LB Gratuity Opportunities Fund	Beximco Green Sukuk Al Istisna'a	3,200,000	5.55%	177,600
2		Beximco Green Sukuk Al Istisna'a	TDS and Others Refund		
Total					265,165

Grand Total					760,824
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LB Gratuity Opportunities Fund
For the Period from 01 July 2024 to 31 December 2024

Annxure-G

Management Fees Calculation:		
Date	Weekly Average NAV at Market	Management Fees
4-Jul-2024	84,394,259.44	21,237
11-Jul-2024	85,417,081.99	37,557
18-Jul-2024	84,753,243.00	37,303
25-Jul-2024	85,309,569.62	37,516
1-Aug-2024	86,523,496.00	37,982
8-Aug-2024	88,733,677.20	38,829
15-Aug-2024	93,574,283.04	40,686
22-Aug-2024	93,166,645.65	40,530
29-Aug-2024	91,722,749.11	39,976
5-Sep-2024	92,374,175.67	40,226
12-Sep-2024	91,598,275.29	39,928
19-Sep-2024	90,361,172.04	39,453
26-Sep-2024	90,192,877.69	39,389
30-Sep-2024	89,482,524.74	22,352
3-Oct-2024	88,125,640.79	16,542
10-Oct-2024	87,420,275.52	38,326
17-Oct-2024	87,323,682.62	38,289
24-Oct-2024	85,724,404.20	37,675
31-Oct-2024	85,158,950.31	37,458
7-Nov-2024	87,124,231.59	38,212
14-Nov-2024	87,944,927.25	38,527
21-Nov-2024	88,305,379.39	38,665
28-Nov-2024	87,240,817.27	38,256
5-Dec-2024	87,335,920.35	38,293
12-Dec-2024	86,700,576.99	38,050
19-Dec-2024	86,817,634.58	38,094
26-Dec-2024	87,084,839.11	38,197
31-Dec-2024	87,415,066.84	27,374
Total Management fees for the period from 01 July 2024 to 31 December 2024		1,014,922



Trustee Fees Calculation:		
Date	Weekly Average NAV at Market	Trustee Fees
4-Jul-2024	84,394,259.44	1,387
11-Jul-2024	85,417,081.99	2,457
18-Jul-2024	84,753,243.00	2,438
25-Jul-2024	85,309,569.62	2,454
1-Aug-2024	86,523,496.00	2,489
8-Aug-2024	88,733,677.20	2,553
15-Aug-2024	93,574,283.04	2,692
22-Aug-2024	93,166,645.65	2,680
29-Aug-2024	91,722,749.11	2,639
5-Sep-2024	92,374,175.67	2,657
12-Sep-2024	91,598,275.29	2,635
19-Sep-2024	90,361,172.04	2,599
26-Sep-2024	90,192,877.69	2,595
30-Sep-2024	89,482,524.74	1,471
3-Oct-2024	88,125,640.79	1,086
10-Oct-2024	87,420,275.52	2,515
17-Oct-2024	87,323,682.62	2,512
24-Oct-2024	85,724,404.20	2,466
31-Oct-2024	85,158,950.31	2,450
7-Nov-2024	87,124,231.59	2,506
14-Nov-2024	87,944,927.25	2,530
21-Nov-2024	88,305,379.39	2,540
28-Nov-2024	87,240,817.27	2,510
5-Dec-2024	87,335,920.35	2,512
12-Dec-2024	86,700,576.99	2,494
19-Dec-2024	86,817,634.58	2,497
26-Dec-2024	87,084,839.11	2,505
31-Dec-2024	87,415,066.84	1,796
Total Trustee fees for the period from 01 July 2024 to 31 December 2024		66,667
BSEC fees Calculation:		
Opening balance as at 01 July 2024		93,247
BSEC annual fees amortized during the period		(47,006)
Advance BSEC fees as at 31 December 2024		46,240
CDBL Fees Calculation:		
Opening balance as at 01 July 2024		13,250
CDBL fees amortized during the period		(13,108)
Advance CDBL fees as at 31 December 2024		142
Custodian Fees calculation:		
July 2024		7,663
August 2024		9,209
September 2024		9,270
October 2024		8,971
November 2024		9,190
December 2024		9,159
Custodian fee adjusted for the period of January to June 2024		(170)
Custodian fees during the period		53,292



LB Gratuity Opportunities Fund

For the Period from 01 July 2023 to 31 December 2023

Management Fees Calculation:		
Date	Weekly Average NAV at Market	Management Fees
6-Jul-2023	106,700,636.71	39,189
13-Jul-2023	107,249,134.35	45,931
20-Jul-2023	108,218,789.81	46,303
27-Jul-2023	108,044,808.37	46,236
3-Aug-2023	103,561,485.97	44,517
10-Aug-2023	101,713,253.73	43,808
17-Aug-2023	101,264,336.34	43,636
24-Aug-2023	101,467,415.55	43,714
31-Aug-2023	101,063,193.89	43,558
7-Sep-2023	99,769,881.78	43,062
14-Sep-2023	99,859,408.76	43,097
21-Sep-2023	100,081,986.13	43,182
28-Sep-2023	99,701,034.39	43,036
30-Sep-2023	99,391,525.33	12,262
5-Oct-2023	98,934,115.02	30,530
12-Oct-2023	98,469,027.93	42,563
19-Oct-2023	98,511,927.77	42,580
26-Oct-2023	98,209,890.33	42,464
2-Nov-2023	98,057,543.75	42,406
9-Nov-2023	101,451,029.67	43,707
16-Nov-2023	102,601,774.84	44,149
23-Nov-2023	102,423,000.19	44,080
30-Nov-2023	98,911,711.80	42,733
7-Dec-2023	97,648,289.09	42,249
14-Dec-2023	97,760,656.59	42,292
21-Dec-2023	97,589,565.52	42,226
28-Dec-2023	97,744,040.96	42,285
31-Dec-2023	98,193,743.71	18,196
Total Management fees for the period from 01 July 2023 to 31 December 2023		1,143,992



Trustee Fees Calculation:		
Date	Weekly Average NAV at Market	Trustee Fees
6-Jul-2023	106,700,636.71	2,631
13-Jul-2023	107,249,134.35	3,085
20-Jul-2023	108,218,789.81	3,113
27-Jul-2023	108,044,808.37	3,108
3-Aug-2023	103,561,485.97	2,979
10-Aug-2023	101,713,253.73	2,926
17-Aug-2023	101,264,336.34	2,913
24-Aug-2023	101,467,415.55	2,919
31-Aug-2023	101,063,193.89	2,907
7-Sep-2023	99,769,881.78	2,870
14-Sep-2023	99,859,408.76	2,873
21-Sep-2023	100,081,986.13	2,879
28-Sep-2023	99,701,034.39	2,868
30-Sep-2023	99,391,525.33	817
5-Oct-2023	98,934,115.02	2,033
12-Oct-2023	98,469,027.93	2,833
19-Oct-2023	98,511,927.77	2,834
26-Oct-2023	98,209,890.33	2,825
2-Nov-2023	98,057,543.75	2,821
9-Nov-2023	101,451,029.67	2,918
16-Nov-2023	102,601,774.84	2,952
23-Nov-2023	102,423,000.19	2,946
30-Nov-2023	98,911,711.80	2,845
7-Dec-2023	97,648,289.09	2,809
14-Dec-2023	97,760,656.59	2,812
21-Dec-2023	97,589,565.52	2,807
28-Dec-2023	97,744,040.96	2,812
31-Dec-2023	98,193,743.71	1,211
Total Trustee fees for the period from 01 July 2023 to 31 December 2023		76,346
BSEC fees Calculation:		
Opening balance as at 01 July 2023		-
Advanced paid during the period		91,971
BSEC annual fees amortized during the period		(45,858)
Advance BSEC fees as at 31 December 2023		46,113
CDBL Fees Calculation:		
Opening balance as at 01 July 2023		13,322
CDBL fees amortized during the period		(13,108)
Advance CDBL fees as at 31 December 2023		214
Custodian Fees calculation:		
July 2023		10,815
August 2023		9,880
September 2023		9,758
October 2023		10,294
November 2023		9,852
December 2023		10,306
Custodian fees during the period		60,905

