

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 March 2025

Particulars	Notes	Amount in Taka	
		31-Mar-2025	30-Jun-2024
A. Assets			
Investments (at market price)	1.00	75,379,494	50,757,190
Investment in Money Market (TDR)	2.00	9,300,000	-
Investment in non-listed securities (Bond)	3.00	-	17,484,682
Preliminary and issue expenses	4.00	1,453,113	1,856,918
Advance, deposit and prepayments	5.00	77,445	116,324
Other receivables	6.00	822,156	456,097
Cash and cash equivalents	7.00	2,146,595	14,780,424
Total Assets		89,178,803	85,451,635
B. Liabilities			
Liability for expenses	8.00	539,685	1,118,698
Total Liabilities		539,685	1,118,698
C. Net Assets (A-B)		88,639,118	84,332,937
D. Owners' Equity			
Unit capital fund	9.00	89,006,280	89,743,170
Unit premium reserve	10.00	(3,277,040)	(3,226,461)
Retained earnings	11.00	2,909,878	(2,183,772)
Total		88,639,118	84,332,937
Net Asset Value (NAV) Per Unit			
At market price	12.00	9.96	9.40
At cost price	13.00	9.79	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 March 2025

Particulars	Notes	Amount in Taka			
		1-Jul-2024 to 31-Mar-2025	1-Jul-2023 to 31-Mar-2024	1-Jan-2025 to 31-Mar-2025	1-Jan-2024 to 31-Mar-2024
Revenue					
Gain/(loss) on sale of marketable securities	14.00	3,519,712	3,144,259	(269,310)	(124,577)
Dividend income	15.00	1,757,591	1,214,397	666,504	552,500
Interest income	16.00	1,865,185	1,186,440	376,358	425,615
		7,142,488	5,545,096	773,552	853,538
Less : Operating Expenses					
Management fees	17.00	1,507,681	1,661,387	492,759	517,395
Trustee fees	18.00	99,000	110,477	32,334	34,130
Custodian fees	19.00	82,038	83,737	28,745	22,831
BSEC annual fees		69,999	69,042	22,992	23,184
Amortization of preliminary and issue expenses		403,805	405,279	132,637	134,111
Advertisement and publication expenses		184,000	190,000	82,000	85,000
CDBL settlement and demat charges		3,722	8,396	286	2,426
CDBL fees		19,520	19,590	6,412	6,482
Bank charges and excise duty		51,305	40,642	5,245	288
BO Account Maintenance Charges		1,800	1,800	-	-
IPO Application Fees		-	3,000	-	-
Total Expenses		2,422,870	2,593,350	803,410	825,847
Profit/(Loss) Before Provision During the Period		4,719,618	2,951,746	(29,858)	27,691
Add/(Less): (Provision)/Write back of provision during the period	20.00	374,032	(12,056,696)	842,190	(8,018,583)
Net Profit/(Loss) After Provision During the Period		5,093,650	(9,104,950)	812,332	(7,990,892)
Earnings Per Unit (EPU) After Provision During the Period	21.00	0.57	(1.02)	0.09	(0.90)

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 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 March 2025

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	217,430	-	-	217,430
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	-	(54,311)	-	(54,311)
Net profit/(loss) during the period	-	-	5,093,650	5,093,650
Closing balance as at 31 March 2025	89,006,280	(3,277,040)	2,909,878	88,639,118

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 2023 to 31 March 2024

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	5,143,770	-	-	5,143,770
Unit fund decrease during the period	(10,958,660)	-	-	(10,958,660)
Unit premium reserve during the period	-	281,341	-	281,341
Unit discount during the period	-	(620,536)	-	(620,536)
Net profit/(loss) during the period	-	-	(9,104,950)	(9,104,950)
Dividend paid	-	-	(5,682,605)	(5,682,605)
Closing balance as at 31 March 2024	88,895,210	(3,154,085)	70,328	85,811,453

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
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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 March 2025

Particulars	Notes	Amount in Taka	
		1-Jul-2024 to 31-Mar-2025	1-Jul-2023 to 31-Mar-2024
A. Cash Flows from Operating Activities			
Gain on sale of securities	22.00	3,519,712	1,400,539
Dividend income received in cash	23.00	1,249,791	1,057,522
Interest income realized in cash	24.00	2,006,926	935,130
Pre Payments and Payment made for expenses	25.00	(2,559,172)	(3,076,901)
Net cash flows from/(used in) operating activities		4,217,257	316,290
B. Cash Flows from Investing Activities			
Acquisition of shares from secondary market	26.00	(30,951,243)	(16,986,932)
Proceeds from sale of shares in secondary market	27.00	14,462,494	37,004,336
Investments in IPO		-	(5,680,000)
Investments in Government Treasury Bill		-	(32,733,440)
Investment in TDR		(9,300,000)	-
Investments returned from IPO		-	5,533,300
Investments return from government treasury bill		9,725,162	12,813,242
Net cash flows from/(used in) investing activities		(16,063,587)	(49,494)
C. Cash Flows from Financing Activities			
Proceeds from issuance of units	28.00	218,000	5,423,082
Payments made for re-purchase of units	29.00	(1,005,500)	(11,577,393)
Dividend paid	30.00	-	(5,682,605)
Net cash flows from/(used in) financing activities		(787,500)	(11,836,916)
D. Net Cash Inflows/Outflows during the period (A+B+C)		(12,633,830)	(11,570,120)
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)		2,146,594	11,409,110
Net Operating Cash Flows Per Unit (NOCFU)	31.00	0.47	0.04

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

Notes to the Financial Statements (Unaudited)

For the Period from 01 July 2024 to 31 March 2025

		Amount in Taka	
		31-Mar-2025	30-Jun-2024
1.00 Investments (at market price)			
Investments at market price (Annexure-A)		64,841,318	42,634,072
Investment in Bond (Annexure-A)		10,538,176	3,873,118
Investment in IPO (Annexure-A)		-	4,250,000
		75,379,494	50,757,190
2.00 Investment in Money Market (TDR)			
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	2,396,308
Less: Amortization made during the period		(403,805)	(539,390)
Closing balance as at 31 March 2025		1,453,113	1,856,918
5.00 Advance, deposit and prepayments			
Advance			
Annual fees to BSEC		23,248	93,247
Annual fees to CDBL		19,732	13,249
Trustee fees-ICB		34,465	9,828
		77,445	116,324
6.00 Other receivables			
Accrued interest on bank deposit-SND		95,906	-
Accrued interest-TDR		116,250	-
Accrued interest-Non Listed Bond		-	208,297
Receivable Coupon On Bond		-	145,600
Dividend Receivable (Annexure-F)		610,000	102,200
		822,156	456,097
7.00 Cash and cash equivalents			
Main Bank Accounts (N:7.01)		1,333,492	13,481,634
SIP Bank Accounts (N:7.02)		754,203	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		2,146,595	14,780,424
7.01 Bank accounts (Main):			
City Bank PLC. (Banani branch)-A/C No. 1383727116001		1,072,845	8,634,523
ONE Bank PLC. (Banani branch)-A/C No. 0183000000908		260,647	4,847,111
		1,333,492	13,481,634
7.02 Bank accounts (SIP):			
BRAC Bank PLC. (Banani branch)-A/C No. 1507205119366001		754,203	519,323
		754,203	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 March 2025

		Amount in Taka	
		31-Mar-2025	30-Jun-2024
8.00 Liability for expenses			
Management fees	492,759	994,588	
Custodian fee	27,556	52,712	
Selling agents' commission	7,302	7,302	
Advertisement and publication expenses	12,000	24,000	
Audit fees	-	40,000	
Unclaimed dividend account	-	-	
Other payable	68	96	
	539,684.51	1,118,698	
9.00 Unit capital fund			
Opening balance as at 01 July 2024	89,743,170	94,710,100	
Add: New subscription of 21,743 units of Tk. 10 each	217,430	6,101,250	
Less: Surrendered of 95,432 units of Tk. 10 each	(954,320)	(11,068,180)	
Closing balance as at 31 March 2025	89,006,280	89,743,170	
Details of Unit Holding Position as on Reporting Date (%)			
Sponsor	33.71%	33.43%	
Institution	53.65%	53.21%	
Mutual Fund	4.21%	4.18%	
Individual	8.43%	9.19%	
Total	100.00%	100.00%	
10.00 Unit premium reserve			
Opening balance as at 01 July 2024	(3,226,461)	(2,814,890)	
Add: Unit premium during the period	3,732	291,198	
Less: Unit discount during the period	(54,311)	(702,769)	
Closing balance as at 31 March 2025	(3,277,040)	(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	5,093,650	(11,359,050)	
Less: Dividend Paid During the Period	-	(5,682,605)	
Closing balance as at 31 March 2025	2,909,878	(2,183,772)	
12.00 Net Asset Value (NAV) per unit at market price			
Total asset value at market price	89,178,803	85,451,635	
Less: Liability for expenses	(539,685)	(1,118,698)	
	88,639,119	84,332,937	
Number of units	8,900,628	8,974,317	
NAV per unit at market price	9.96	9.40	
13.00 Net Asset Value (NAV) per unit at cost price			
Total net asset value at market price	88,639,119	84,332,937	
Add: Unrealized loss on securities during the period	(1,504,816)	17,232,722	
	87,134,303	101,565,659	
Number of units	8,900,628	8,974,317	
NAV per unit at cost price	9.79	11.32	



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Notes to the Financial Statements (Unaudited)

For the Period from 01 July 2024 to 31 March 2025

		Amount in Taka	
		1-Jul-2024 to 31-Mar-2025	1-Jul-2023 to 31-Mar-2024
14.00	Gain/(Loss) on sale of marketable securities (Annexure-C)	3,519,712	3,144,259
15.00	Dividend income (Annexure-D)	1,757,591	1,214,397
16.00	Interest income (Annexure-E)	1,865,185	1,186,440
17.00	Magament Fee (Annexure-G)	1,507,681	1,661,387
18.00	Trustee Fee (Annexure-G)	99,000	110,477
19.00	Custodian Fee (Annexure-G)	82,038	83,737
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	374,032	(12,056,696)
	Total unrealized gain/(loss) during the period	(16,858,690)	(14,187,168)
21.00	Earnings per unit		
	Net Profit/(Loss) After Provision During the Period	5,093,650	(9,104,950)
	Number of units	8,900,628	8,889,521
	Earnings Per Unit (EPU) After Provision During the Period	0.57	(1.02)
22.00	Gain on sale of securities		
	Gain on sale of securities (Annexure-C)	3,519,712	3,144,259
	Less: Profit not received in cash	-	(1,743,720)
		3,519,712	1,400,539
23.00	Dividend income received in cash		
	Dividend income from investment in securities	1,757,591	1,214,397
	Add: Previous period dividend receivable	102,200	393,125
	Less: Current period dividend receivable	(610,000)	(550,000)
		1,249,791	1,057,522
24.00	Interest income realized in cash		
	Interest income	1,865,185	1,186,440
	Add: Previous period interest receivable on Bank, TDR & Bonds	353,897	150,960
	Less: Current period interest receivable on Bank, TDR & Bonds	(212,156)	(402,270)
		2,006,926	935,130
25.00	Pre Payments and Payment made for expenses:		
	Total Expenses	2,422,870	2,593,350
	Less: Preliminary Expenses	(403,805)	(405,279)
	Add: Previous period Operating Expenses payable (N: 25.01)	1,002,443	1,377,287
	Less: Current period Operating Expenses payable (N: 25.02)	(462,336)	(488,456)
		2,559,172	3,076,901
25.01	Previous Period Operating Expenses payable		
	Current Liabilities (Previous Period)	1,118,698	1,391,915
	Add: Current period adjustment	69	104
	Less: Advance Payment of Fees (Previous Period)	(116,324)	(14,732)
		1,002,443	1,377,287



LB Gratuity Opportunities Fund

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Notes to the Financial Statements (Unaudited)

For the Period from 01 July 2024 to 31 March 2025

25.02 Current Period Operating Expenses payable

Current Liabilities (Current Period)	539,685	571,730
Add: Last Period adjustment	96	330
Less: Advance Payment of Fees (Current Period)	(77,445)	(83,604)
	<u>462,336</u>	<u>488,456</u>

26.00 Acquisition of shares from secondary market

Acquisition of shares from secondary market (Annexure-B)	30,951,243	21,974,796
Less: Adjusted with sale of share	-	(4,987,864)
	<u>30,951,243</u>	<u>16,986,932</u>

27.00 Proceeds from sale of shares in secondary market

Cost of sale of shares in secondary market (Annexure-C)	14,462,494	40,246,675
Less: Cost of sale not received in cash	-	(3,242,339)
	<u>14,462,494</u>	<u>37,004,336</u>

28.00 Proceeds from issuance of units:

<u>218,000</u>	<u>5,423,082</u>
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29.00 Payments made for re-purchase of units:

<u>(1,005,500)</u>	<u>(5,682,605)</u>
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30.00 Dividend paid during the year

<u>-</u>	<u>(5,682,605)</u>
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31.00 Net Operating Cash Flows Per Unit (NOCFU)

Net cash inflows/(outflows) from operating activities	4,217,257	316,290
Number of units	8,900,628	8,889,521
Net operating cash flow per unit	<u>0.47</u>	<u>0.04</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	5,093,650	(9,104,950)
Add: Dividend Equalization Reserve	-	-
	<u>2,909,878</u>	<u>70,328</u>
Number of Units	8,900,628	8,889,521
Per Unit Profit Available for Distribution	<u>0.33</u>	<u>0.01</u>

33.00 Events after the reporting Period

(a) The Board of Trustees in its meeting held on 20 April 2025 approved the Unaudited financial statements of the Fund for the Period ended 31 March 2025 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 Limit



Member, Trustee

Investment Corporation of Bangladesh



Compliance Officer

LankaBangla Asset Management Company Limi

LB Gratuities Opportunities Fund

Investment in securities other than Mutual Fund

As at 31 March 2025

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	50.90	6,362,500	5.34%	702,300
2		City Bank PLC	100,000	24.15	2,415,302	23.00	2,300,000	2.28%	(115,302)
					8,075,502		8,662,500	7.62%	586,998
1	Financial Institutions	IDLC Finance PLC	100,000	44.78	4,478,085	31.40	3,140,000	4.22%	(1,338,085)
					4,478,085		3,140,000	4.22%	(1,338,085)
1	Insurance	Green Delta Insurance Limited	30,000	79.26	2,377,867	44.70	1,341,000	2.24%	(1,036,867)
2		Pioneer Insurance Company Limited	50,000	85.91	4,295,418	44.20	2,210,000	4.05%	(2,085,418)
3		Reliance Insurance Limited	35,000	92.77	3,246,870	53.70	1,879,500	3.06%	(1,367,370)
					9,920,155		5,430,500	9.36%	(4,489,655)
1	Pharmaceuticals & Chemicals	Beximco Pharmaceuticals Limited	65,000	115.36	7,498,562	99.10	6,441,500	7.07%	(1,057,062)
2		Marico Bangladesh Limited	2,000	2,470.17	4,940,335	2,435.80	4,871,600	4.66%	(68,735)
3		Reckitt Benckiser (Bangladesh) PLC	800	5,000.15	4,000,119	3,861.80	3,089,440	3.77%	(910,679)
4		Renata PLC	5,000	947.25	4,736,232	500.50	2,502,500	4.47%	(2,233,732)
					21,175,248		16,905,040	15.97%	(4,270,208)
1	Fuel & Power	United Power Generation & Distribution Co. Ltd.	10,000	279.62	2,796,157	115.40	1,154,000	2.64%	(1,642,157)
					2,796,157		1,154,000	2.64%	(1,642,157)
1	Food & Allied	British American Tobacco bd. Company Limited	15,000	603.75	9,056,280	323.40	4,851,000	8.54%	(4,205,280)
2		Olympic Industries Limited	15,000	153.84	2,307,566	147.20	2,208,000	2.18%	(99,566)
					11,363,846		7,059,000	10.72%	(4,304,846)
1	Telecommunication	Grameenphone Limited	10,000	359.72	3,597,235	321.90	3,219,000	3.39%	(378,235)
					3,597,235		3,219,000	3.39%	(378,235)
1	Tannery Industries	Apex Footwear Limited	15,000	202.42	3,036,268	206.90	3,103,500	2.86%	67,232
2		Craftsman Footwear and Accessories Limited	2,577	10.00	25,770	29.60	76,278	0.02%	50,508
					3,062,038		3,179,778	2.89%	117,740
1	Textile	Envoy Textiles Limited	25,000	42.34	1,058,450	43.30	1,082,500	1.00%	24,050
					1,058,450		1,082,500	1.00%	24,050
1	Paper & Printing	Web Coats PLC	3,504	10.00	35,040	12.50	43,800	0.03%	8,760
					35,040		43,800	0.03%	8,760
1	Miscellaneous	Bangladesh Export Import Company Limited	20,188	91.31	1,843,272	110.10	2,222,700	1.74%	379,428
2		Bangladesh Shipping Corporation	25,000	95.03	2,375,699	86.10	2,152,500	2.24%	(223,199)
3		LankaBangla Securities PLC	100,000	19.24	1,924,359	15.90	1,590,000	1.81%	(334,359)
					6,143,330		5,965,200	5.79%	(178,130)
		Grand Total			71,705,086		55,841,318	67.62%	(15,863,768)



LB Gratuity Opportunities Fund

Investments in Mutual Fund

As at 31 March 2025

Sl. No.	Sector Name	Name of the Mutual Fund	No. of Units	Cost per unit	Total acquisition cost	Market Price per unit	Total Market Value	% of Total Assets at Cost	Excess / (Deficit)
1	Mutual Fund	Asian Tiger Sandhani Life Growth Fund	1,200,000	6.94	8,328,282	7.50	9,000,000	7.85%	671,718
		Total			8,328,282		9,000,000	7.85%	671,718

LB Gratuity Opportunities Fund

Investment in Bond

As at 31 March 2025

Sl. No.	Sectors Name	Name of the Bonds	No. of Bonds	Average Cost Per Bond	Total Acquisition Cost	Market Price Per Bond	Total Market Value	% of Total Portfolio Value at Cost	Excess / (Deficit)
1	Corporate Bond	Beximco Green Sukuk Al Istisna'a	32,000	91.89	2,940,480	45.00	1,440,000	3.19%	(1,500,480)
2	G-SEC (T.Bond)	TB20Y1242 (20Y BGTB 28/12/2042)	100,000	77.60	7,759,520	76.11	7,610,850	10.29%	(148,670)
3		TB5Y0425 (05Y BGTB 29/04/2025)	15,000	100.32	1,504,816	99.16	1,487,326	2.00%	(17,490)
					9,264,336		9,098,176	12.29%	(166,160)
Total					12,204,816		10,538,176	15.48%	(1,666,640)

Sl. No.	Investment in securities at market price			Total cost price	Total market price	Excess / (Deficit)
1	Investment in securities other than Mutual Fund			71,705,086	55,841,318	(15,863,768)
2	Investments in Mutual Fund			8,328,282	9,000,000	671,718
		Total		80,033,368	64,841,318	(15,192,050)
1	Investment in Bond			12,204,816	10,538,176	(1,666,640)
		Total		12,204,816	10,538,176	(1,666,640)
		Grand Total		92,238,184	75,379,494	(16,858,690)



LB Gratuity Opportunities Fund

Acquisition of shares from secondary market
For the Period from 01 July 2024 to 31 March 2025

Annxure-B

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	35000	81.40	2,848,848
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
Apex Footwear Limited	15,000	202.42	3,036,269
Olympic Industries Limited	15,000	153.84	2,307,565
Envoy Textiles Limited	25,000	42.34	1,058,450
Asian Tiger Sandhani Life Growth Fund	1,200,000	6.94	8,328,282
Bangladesh Shipping Corporation	25,000	95.03	2,375,699
			30,951,243

LB Gratuity Opportunities Fund

Acquisition of shares from secondary market
For the Period from 01 July 2023 to 31 March 2024

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value
Jamuna Bank PLC	100,000	20.95	2,094,598
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
			21,974,796



LB Gratuity Opportunities Fund

Gain/(Loss) on sale of marketable securities
For the Period from 01 July 2024 to 31 March 2025

Annxure-C

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Sale Price per Share	Total Sale 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
Grameenphone Limited	15,000	359.72	5,395,852	341.77	5,126,542	(269,310)
Olympic Industries Limited	25,000	131.27	3,281,686	201.56	5,038,939	1,757,253
			14,462,494		17,982,206	3,519,712

LB Gratuity Opportunities Fund

Gain/(Loss) on sale of marketable securities
For the period from 01 July 2023 to 31 March 2024

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Sale Price per Share	Total Sale Value	Gain/(Loss)
Jamuna Bank PLC	100,000	20.95	2,094,598	22.06	2,206,285	111,687
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
Sikder Insurance Company Limited	7,472	10.00	74,720	49.91	372,910	298,190
Asiatic Laboratories Limited	45,000	50.00	2,250,000	41.81	1,881,352	(368,648)
Square Pharmaceuticals PLC	35,000	219.80	7,692,838	210.52	7,368,055	(324,783)
National Polymer Industries PLC	50,000	51.27	2,563,439	48.48	2,423,991	(139,448)
Eastern Lubricants Blenders Limited	700	1,830.72	1,281,503	1,796.04	1,257,228	(24,275)
Intraco Refueling Station Limited	81,766	35.48	2,901,379	42.57	3,481,057	579,678
Jamuna Oil Company Limited	22,000	176.56	3,884,227	176.64	3,886,140	1,913
United Power Generation & Distribution Company Limited	3,000	279.62	838,847	165.45	496,337	(342,510)
Bangladesh Submarine Cables PLC	30,000	192.49	5,774,826	181.38	5,441,350	(333,476)
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
Agro Organica PLC	3,694	10.00	36,940	28.94	106,890	69,950
Krishibid Seed Limited	200,000	10.00	2,000,000	21.63	4,326,140	2,326,140
			40,246,675		43,390,934	3,144,259



LB Gratuity Opportunities Fund

Dividend Income

For the Period from 01 July 2024 to 31 March 2025

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
Green Delta Insurance Limited	4-Mar-2025	30,000	10.00	300,000	25%	75,000
Reliance Insurance Limited	3-Mar-2025	35,000	10.00	350,000	30%	105,000
Beximco Pharmaceuticals Limited	25-Nov-2024	50,000	10.00	500,000	40.00%	200,000
Marico Bangladesh Limited	25-Aug-2024	1300	10.00	13,000	1000.00%	130,000
Marico Bangladesh Limited	18-Nov-2024	2,000	10.00	20,000	450.00%	90,000
Marico Bangladesh Limited	23-Feb-2025	2,000	10.00	20,000	440%	88,000
Renata PLC	21-Oct-2024	5,000	10.00	50,000	92.00%	46,000
United Power Generation & Distribution Company Limited	18-Nov-2024	10,000	10.00	100,000	60.00%	60,000
Grameenphone Limited	13-Aug-2024	15,000	10.00	150,000	160.00%	240,000
Grameenphone Limited	26-Feb-2025	10,000	10.00	100,000	170%	170,000
Craftsman Footwear and Accessories Limited	18-Nov-2024	2,577	10.00	25,770	10.00%	2,577
British American Tobacco bangladesh Company Limited	19-Nov-2024	15,000	10.00	150,000	150.00%	225,000
British American Tobacco bangladesh Company Limited	26-Feb-2025	15,000	10.00	150,000	150%	225,000
Web Coats PLC	26-Nov-2024	3,504	10.00	35,040	10%	3,504
Bangladesh Shipping Corporation	24-Nov-2024	25,000	10.00	250,000	25.00%	62,500
LankaBangla Securities PLC	30-Dec-2024	100,000	10.00	1,000,000	3.50%	35,000
						1,757,591

LB Gratuity Opportunities Fund

Dividend Income

For the period from 01 July 2023 to 31 March 2024

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%	34,891
Green Delta Insurance Limited	6-Mar-2024	30,000	10.00	300,000	25.00%	75,000
Reliance Insurance Limited	6-Mar-2024	35,000	10.00	350,000	25.00%	87,500
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
National Polymer Industries PLC.	19-Nov-2023	50,000	10.00	500,000	10.50%	52,500
British American Tobacco bangladesh Company Limited	3-Mar-2024	15,000	10.00	150,000	100.00%	150,000
Olympic Industries Limited	16-Nov-2023	25,000	10.00	250,000	60.00%	150,000
Bangladesh Submarine Cables PLC	20-Sep-2023	30,000	10.00	300,000	51.00%	153,000
Grameenphone Limited	29-Feb-2024	15,000	10.00	150,000	125.00%	187,500
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
						1,214,397



LB Gratuity Opportunities Fund

Interest on Bank deposit, TDR and Bond/Bill

For the Period from 01 July 2024 to 31 March 2025

Interest on Bank Deposit

Annxure-E

Sl.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%	124,603
2		ONE Bank PLC	Banani Branch	183000001252	SND	4.50%	1,791
3		City Bank PLC	Banani Branch	1383727116001	SND	4.50%	291,440
4		BRAC Bank PLC	Banani Branch	1507205119366001	SND	6.00%	29,308
Total							447,142

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%	697,500
Total							697,500

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

1,865,185

LB Gratuity Opportunities Fund

Interest on Bank deposit, TDR and Bond/Bill

For the period from 01 July 2023 to 31 March 2024

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%	220,390
2		ONE Bank PLC	Banani Branch	183000001252	SND	4.50%	16,067
3		City Bank PLC	Banani Branch	1383727116001	SND	4.50%	196,721
4		BRAC Bank PLC	Banani Branch	1507205119366001	SND	6.00%	14,271
Total							447,449

Coupon on Government Treasury Bond/Bill

SI No.	Fund Name	Particulars	Value	Rate (%)	Amount in Taka
1	LB Gratuity Opportunities Fund	TB5Y0425 (05Y BGTB 29/04/2025)	1,500,000	8.12%	60,900
2		Government 91 Days Treasury Bill	12,160,675	11.19%	287,069
3		Government 91 Days Treasury Bill	12,813,242	9.50%	186,757
Total					534,726

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		Previously deducted 15% TDS refunded			26,640
3		Profit on conversion BEXGSUKUK to BEXIMCO			25
Total					204,265

Grand Total

1,186,440



LB Gratuity Opportunities Fund

Dividend Receivables

As at 31 March 2025

Annexure-F

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend
Green Delta Insurance Limited	4-Mar-2025	30,000	10.00	300,000	25%	75,000
Reliance Insurance Limited	3-Mar-2025	35,000	10.00	350,000	30%	105,000
Grameenphone Limited	26-Feb-2025	10,000	10.00	100,000	170%	170,000
British American Tobacco bangladesh Company Limited	26-Feb-2025	15,000	10.00	150,000	150%	225,000
LankaBangla Securities PLC	30-Dec-2024	100,000	10.00	1,000,000	3.50%	35,000
						610,000

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

For the Period from 01 July 2024 to 31 March 2025

Annexure-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
2-Jan-2025	87,746,772.94	10,986
9-Jan-2025	87,385,887.91	38,313
16-Jan-2025	86,823,230.23	38,097
23-Jan-2025	86,561,411.13	37,996
30-Jan-2025	86,291,394.43	37,893
6-Feb-2025	86,328,745.58	37,907
13-Feb-2025	86,926,173.95	38,136
20-Feb-2025	87,677,773.69	38,424
27-Feb-2025	87,795,458.12	38,469
6-Mar-2025	87,586,539.88	38,389
13-Mar-2025	87,820,865.97	38,479
20-Mar-2025	88,106,463.81	38,589
27-Mar-2025	88,935,935.11	38,907
31-Mar-2025	88,668,232.09	22,174
Total Management fees for the period from 01 July 2024 to 31 December 2024		1,507,681



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
2-Jan-2025	87,746,772.94	722
9-Jan-2025	87,385,887.91	2,514
16-Jan-2025	86,823,230.23	2,498
23-Jan-2025	86,561,411.13	2,490
30-Jan-2025	86,291,394.43	2,482
6-Feb-2025	86,328,745.58	2,483
13-Feb-2025	86,926,173.95	2,500
20-Feb-2025	87,677,773.69	2,522
27-Feb-2025	87,795,458.12	2,525
6-Mar-2025	87,586,539.88	2,520
13-Mar-2025	87,820,865.97	2,526
20-Mar-2025	88,106,463.81	2,535
27-Mar-2025	88,935,935.11	2,558
31-Mar-2025	88,668,232.09	1,458
Total Trustee fees for the period from 01 July 2024 to 31 December 2024		99,000



BSEC fees Calculation:		
Opening balance as at 01 July 2024		93,247
BSEC annual fees amortized during the period		(69,999)
Advance BSEC fees as at 31 December 2024		23,248
CDBL Fees Calculation:		
Opening balance as at 01 July 2024		13,252
Advanced during the period		26,000
CDBL fees amortized during the period		(19,520)
Advance CDBL fees as at 31 December 2024		19,732
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)
January 2025		9,275
February 2025		8,886
March 2025		10,585
Custodian fees during the period		82,038



LB Gratuity Opportunities Fund

For the period from 01 July 2023 to 31 March 2024

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	45,922
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
4-Jan-2024	97,172,131.31	24,038
11-Jan-2024	94,065,609.52	40,875
18-Jan-2024	94,419,604.32	41,010
25-Jan-2024	93,611,829.04	40,700
1-Feb-2024	91,630,069.41	39,940
8-Feb-2024	92,322,024.98	40,206
15-Feb-2024	92,738,400.34	40,365
22-Feb-2024	92,271,893.71	40,186
29-Feb-2024	91,734,822.01	39,980
7-Mar-2024	89,965,361.99	39,302
14-Mar-2024	87,243,640.12	38,258
21-Mar-2024	87,311,896.21	38,285
28-Mar-2024	86,811,598.66	38,092
31-Mar-2024	85,794,862.08	16,158
Total Management fees for the period		1,661,387



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
4-Jan-2024	97,172,131.31	1,597
11-Jan-2024	94,065,609.52	2,706
18-Jan-2024	94,419,604.32	2,716
25-Jan-2024	93,611,829.04	2,693
1-Feb-2024	91,630,069.41	2,636
8-Feb-2024	92,322,024.98	2,656
15-Feb-2024	92,738,400.34	2,668
22-Feb-2024	92,271,893.71	2,654
29-Feb-2024	91,734,822.01	2,639
7-Mar-2024	89,965,361.99	2,588
14-Mar-2024	87,243,640.12	2,510
21-Mar-2024	87,311,896.21	2,512
28-Mar-2024	86,811,598.66	2,497
31-Mar-2024	85,794,862.08	1,058
Total Trustee fees for the period		110,477



BSEC fees Calculation:		
Opening balance as at 01 July 2023		-
Advance fees to BSEC		91,971
BSEC annual fees amortized during the period		(69,042)
Advance BSEC fees as at 31 March 2024		22,929
CDBL Fees Calculation:		
Opening balance as at 01 July 2023		13,322
Advanced paid during the period		26,000
CDBL fees amortized during the period		(19,590)
Advance CDBL fees as at 31 March 2024		19,732
Custodian Fees calculation:		
For the Month of July-2023		10,815
For the Month of August-2023		9,880
For the Month of September-2023		9,758
For the Month of October-2023		10,294
For the Month of November-2023		9,853
For the Month of December-2023		10,305
Custodian fee adjustment for the period of July to December 2023		(4,397)
For the Month of January-2024		8,792
For the Month of February-2024		9,444
For the Month of March-2024		8,993
Custodian fees during the period		83,737
Opening Custodian fee as on 01 July 2023		62,882
Custodian fee paid to ICB for the period of January to June 2023		(59,312)
Custodian fee paid to ICB for the period of July to December 2023		(60,076)
Custodian fees payable during the period		27,231

