

LB Gratuity Wealth Builder Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Financial Position (Unaudited)

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এজেচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০২৫, উপ-বিধি (৮২) (২) (খ)

As on 31 December 2025

Particulars	Notes	Amount in Taka	
		31-Dec-2025	30-Jun-2025
A. Assets			
Investments (at market price)	6.00	63,588,152	57,546,635
Preliminary and issue expenses	7.00	856,748	1,021,300
Advance, deposit and prepayments	8.00	65,829	103,348
Other receivables	9.00	472,222	180,715
Cash and cash equivalents	10.00	6,538,408	8,763,552
Total Assets		71,521,359	67,615,550
B. Liabilities			
Liability for expenses	11.00	886,524	883,600
Total Liabilities		886,524	883,600
C. Net Assets (A-B)		70,634,835	66,731,950
D. Owners' Equity			
Unit capital fund	12.00	81,305,620	81,351,870
Unit premium reserve	13.00	(1,989,025)	(1,989,570)
Retained earnings	14.00	(8,681,760)	(12,630,350)
Total		70,634,835	66,731,950
Net Asset Value (NAV) Per Unit			
At market price	15.00	8.69	8.20
At cost price	16.00	10.53	10.61

On behalf of LB Gratuity Wealth Builder Fund

Chief Executive Officer
LankaBangla Asset Management Company Limited

Assistant Manager
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)
 বাংলাদেশ সিকিউরিটিজ অ্যাল এজচেল্স কমিশন (মিউচুন্যাল কম্পু) বিবিমালা, ২০২৫, উপ-বিষি (৮২) (২) (খ)

For the Period from 01 July 2025 to 31 December 2025

Particulars	Notes	Amount in Taka			
		1-Jul-2025 to 31-Dec-2025	1-Jul-2024 to 31-Dec-2024	1-Oct-2025 to 31-Dec-2025	1-Oct-2024 to 31-Dec-2024
Revenue					
Gain/(loss) on sale of marketable securities	17.00	(1,081,445)	3,138,194	1,386,210	-
Dividend income	18.00	686,553	945,017	485,206	721,077
Interest income	19.00	948,134	1,516,308	903,302	1,099,843
		553,242	5,599,519	2,774,718	1,820,920
Less : Operating Expenses					
Management fees	20.00	841,450	862,176	518,325	501,957
Trustee fees	21.00	100,000	138,812	34,898	32,921
Custodian fees	22.00	28,644	18,416	28,942	27,320
BSEC annual fees		50,411	50,410	25,207	23,503
Amortization of preliminary and issue expenses		164,552	164,552	135,584	135,584
Advertisement and publication expenses		24,000	102,000	32,400	39,000
CDBL settlement and demat charges		7,547	3,331	1,868	2,115
CDBL fees		13,108	13,108	6,554	6,553
Bank charges and excise duty		26,950	29,957	30,800	45,485
BO account maintenance fees		600	1,800	600	1,800
IPO application fees		5	-	-	-
Total Expenses		1,257,267	1,384,562	815,178	816,238
Profit/(Loss) Before Provision for the Period		(704,025)	4,214,957	1,959,540	1,004,682
Add/(Less): (Provision)/write back of provision for the period	23.00	4,652,615	(4,032,094)	(5,914,685)	(2,605,950)
Net Profit/(Loss) After Provision for the Period		3,948,590	182,863	(3,955,145)	(1,601,268)
 Earnings Per Unit (EPU) After Provision for the Period	 24.00	 0.49	 0.02	 (0.45)	 (0.18)

On behalf of LB Gratuity Wealth Builder Fund

Chief Executive Officer
 LankaBangla Asset Management Company Limited

Assistant Manager
 LankaBangla Asset Management Company Limited

LB Gratuity Wealth Builder Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Changes in Equity (Unaudited)

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এন্ডেক্স কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০২৫, উপ-বিধি (৮২) (২) (খ)

For the Period from 01 July 2025 to 31 December 2025

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Total equity
Opening balance as on 01 July 2025	81,351,870	(1,989,570)	(12,630,350)	66,731,950
Unit fund raised for the period	59,550	-	-	59,550
Unit fund decrease for the period	(105,800)	-	-	(105,800)
Unit premium reserve for the period	-	8,118	-	8,118
Unit discount for the period	-	(7,573)	-	(7,573)
Net Profit/(loss) after provision for the period	-	-	3,948,590	3,948,590
Closing balance as on 31 December 2025	81,305,620	(1,989,025)	(8,681,760)	70,634,835

LB Gratuity Wealth Builder Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Changes in Equity (Unaudited)

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এন্ডেক্স কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০২৫, উপ-বিধি (৮২) (২) (খ)

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 on 01 July 2024	81,788,620	(2,001,314)	(8,758,254)	71,029,052
Unit fund raised for the period	27,660	-	-	27,660
Unit fund decrease for the period	(500,000)	-	-	(500,000)
Unit premium reserve for the period	-	20,000	-	20,000
Unit discount for the period	-	(2,660)	-	(2,660)
Net Profit/(loss) after provision for the period	-	-	182,863	182,863
Closing balance as on 31 December 2024	81,316,280	(1,983,974)	(8,575,391)	70,756,915

On behalf of LB Gratuity Wealth Builder Fund

Chief Executive Officer

LankaBangla Asset Management Company Limited

Assistant Manager

LankaBangla Asset Management Company Limited

LB Gratuity Wealth Builder Fund

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Statement of Cash Flows (Unaudited)

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এঙ্কচেন্স কমিশন (মিউচুনাল ফান্ড) বিধিমালা, ২০২৫, উপ-বিধি (৮২) (২) (খ)

For the Period from 01 July 2025 to 31 December 2025

Particulars	Notes	Amount in Taka	
		1-Jul-2025 to 31-Dec-2025	1-Jul-2024 to 31-Dec-2024
A. Cash Flows from Operating Activities			
Gain on sale of securities	25.00	(1,081,445)	3,138,194
Dividend income received in cash	26.00	428,000	503,500
Interest income realized in cash	27.00	915,180	1,522,371
Pre payments and payment made for expenses	28.00	(1,052,271)	(1,236,179)
Net cash flows from/(used in) operating activities		(790,536)	3,927,886
B. Cash Flows from Investing Activities			
Acquisition of shares from secondary market	29.00	(32,941,533)	(16,846,258)
Proceeds from sale of shares in secondary market	30.00	32,552,029	6,837,922
Investment in preference share		(999,400)	-
Investmentsreturn from government treasury bill		-	14,587,600
Net cash flows from/(used in) investing activities		(1,388,904)	4,579,264
C. Cash Flows from Financing Activities			
Proceeds from issuance of units	31.00	51,978	324,955
Payments made for re-purchase of units	32.00	(97,682)	(480,000)
Net cash flows from/(used in) financing activities		(45,704)	(155,045)
D. Net Cash Inflows/Outflows for the period (A+B+C)		(2,225,144)	8,352,105
E. Cash and cash equivalents at the beginning of the period		8,763,552	8,845,625
F. Cash and cash equivalents at the end of the period (D+E)		6,538,408	17,197,730
 Net Operating Cash Flows Per Unit (NOCFU)	 34.00	 (0.10)	 0.48

On behalf of LB Gratuity Wealth Builder Fund



Chief Executive Officer
LankaBangla Asset Management Company Limited



Assistant Manager
LankaBangla Asset Management Company Limited

LB Gratuity Wealth Builder Fund
Notes to the Financial Statements
For the period ended 31 December 2025

1.00 Introduction

LB Gratuity Wealth Builder Fund (hereafter referred to as "the Fund") was established on 21 October 2020 under the Trust Act, 1882, registered under the Registration Act, 1908 and subsequently on 22 November 2020 registered as an Open-End Mutual Fund from the Bangladesh Securities and Exchange Commission with a total capital of Taka 100 million divided into 10 million units of Taka 10 each.

Bangladesh General Insurance Company Limited (BGIC) is the Trustee while BRAC Bank PLC is the Custodian of the Fund. LankaBangla Finance Limited Employees' Gratuity Fund Trust is the Sponsor and LankaBangla Asset Management Company Limited is the Asset Manager of the Fund.

2.00 Closure of Accounting year of the Fund

The Fund has been consistently closing its books of account as at 30 June every year.

3.00 Objectives

The objective of the fund is to generate capital appreciation and income by investing in the permissible markets at appropriate percentages as determined by the Asset Manager.

4.00 Significant accounting policies

4.01 Basis of accounting

These financial statements have been prepared under historical cost convention on going concern basis and in conformity with International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs), Securities and Exchange Rules 1987, Bangladesh Securities & Exchange Commission (Mutual Fund) Bidhimala, 2025 and other applicable laws and regulations.

4.02 Investment policy

The Fund shall invest subject to the Securities and Exchange Commission (Mutual Fund) Bidhimala, 2025 and only in those securities, deposits and investments approved by the Bangladesh Securities and Exchange Commission and/or any other competent authority in this regard.

- a) The Fund shall get the securities purchased or transferred in the name of the Fund.
- b) Only the Asset Management Company will make the investment decisions and place orders for securities to be purchased or sold for the Scheme's portfolio.

4.03 Investment Restrictions

- 1) The fund or any of its schemes shall not grant any loan or advance for any purpose.
- 2) The fund or any of its schemes shall not grant/receive any loan or advance for the purpose of investment.
- 3) The fund shall not invest in any non-listed securities, except government securities.
- 4) The fund shall not invest more than ten percent (10%) of the total assets (based on purchase price) of its single scheme in shares of any single company.
- 5) The fund shall not invest more than twenty-five percent (25%) of the total assets (based on purchase price) of all its schemes in shares, bonds, debentures and other securities of any single group.
- 6) The fund shall not invest more than forty percent (40%) of the total assets (based on purchase price) of all its schemes in government securities.



- 7) The fund, under all its schemes, shall not invest more than ten percent (10%) of the paid-up capital of any company.
- 8) No more than twenty five percent (25%) of the paid up capital of any company shall be invested under all funds managed by the same asset manager.
- 9) The fund shall not invest more than thirty percent (30%) of its total assets (based on purchase price) under all its schemes in shares, bonds, debentures and other securities of any single sector.
- 10) The fund or any scheme thereof shall not invest in any other mutual fund or scheme or transfer any securities or lend any securities to any mutual fund or scheme.
- 11) Except in the event of liquidation or dissolution of any mutual fund or any of its schemes, this fund shall not buy/sell securities held by/under the liquidating/dissolving fund or scheme in the block market or through any direct or indirect contract.
- 12) The fund shall not deposit more than twenty percent (20%) of its total assets under a single scheme in any bank account (current, savings or term deposit account, etc.)
- 13) The fund shall not deposit more than fifteen percent (15%) of the total assets in bank accounts (current, savings or term deposit account, etc.) of any singular bank.
- 14) No more than ten percent (10%) of the total assets of all mutual funds or all their schemes under the management of the same asset manager shall be kept in all types of accounts (current, savings or term deposit accounts, etc.) of any single bank.
- 15) No bank account shall be opened or closed or money from one account shall be transferred to another without the permission of the trustee of the fund.
- 16) No cash shall be withdrawn from any bank account maintained in the name of the fund.
- 17) No money shall be lent or advanced or otherwise paid or transferred to the asset manager or any fund related party or any director or chief executive or any party interested in them or connected person or their bank account, except for fees or expenses as per the rules.

4.04 Valuation policy

- a) Investment in shares which are actively traded on a quoted market are designated at fair value (market price) through profit or loss (FVTPL). Gains or losses arising from a change in the fair value of such financial assets are recognized in the statement of profit or loss and other comprehensive income.
- b) Market value is determined by taking the closing price of the securities at the Dhaka Stock Exchange PLC as of the statement of financial position date.
- c) Stock dividend (Bonus shares) are added with existing shares with at zero cost which results in decrease of per unit cost price of the existing shares. However, bonus shares are shown at fair value on the statement of financial position date.

4.05 Income recognition

- a) Gains/(losses) arising on sale of investment are included in the statement of profit or loss and other comprehensive income on the date at which the transaction takes place. Capital gains/(losses) are recognized or being realized based on weighted average cost basis.
- b) Dividend income is recognized on the record date which is subsequently approved in the Annual General Meeting (AGM).
- c) Interest income is recognized on accrual basis.



4.06 Preliminary and issue expenses

Preliminary and issue expenses are being written off over a period of seven years (7) on a straight-line method as per relevant provision in the Bangladesh Securities & Exchange Commission (Mutual Fund) Bidhimala, 2025.

4.07 Management fees

The management fee of the Fund is to be paid to the asset management company per annum on weekly average net asset value (NAV) accrued and payable semi-annually. As per the Prospectus and the provisions of the Bangladesh Securities & Exchange Commission (Mutual Fund) Bidhimala, 2001, the fee is calculated using the following slabs:

<u>NAV (Taka)</u>	<u>Percentage (%)</u>
On weekly average NAV up to Taka 50 million	2.5
On next 250 million of weekly average NAV	2.0
On next 500 million of weekly average NAV	1.5
On rest of weekly average NAV	1.0

4.08 Trustee fees

The Trustee is entitled to an annual Trusteeship Fee of Tk. 200,000 or @ 0.15% of the Net Asset Value (NAV) of the Fund whichever is higher only payable semi-annually in advance basis during the life of the Fund as per Trust Deed.

4.09 Selling agents' commission

The Fund pays commissions to the authorized selling agent(s) appointed by the Asset Management Company at 1.00% on subscription amount.

4.10 Custodian fees

BRAC Bank PLC, the custodian of the Fund is entitled to receive a safekeeping fee @ 0.07% on the balance of securities held by the Fund calculated on the average month end value per annum and also receives trade settlement fees of Taka 200 per trade as per Trust Deed. A fee cap schedule is applicable as per the fee cap schedule provided by the custodian which is in this case 0.09% per annum on the balance of securities held by the Fund.

4.11 Taxation

As per 6th Schedule, Part- 1 (Para 10) of Income Tax Act- 2023, Mutual Fund is exempted from any Tax deduction.

4.12 Dividend Distribution Policy

- a) The Fund shall distribute minimum 50%, or as may be determined by the Bidhimala from time to time, of the annual net income of the Fund as dividend at the end of each accounting period after making provision for bad and doubtful investments. The dividend can be given in the form of cash;
- b) Before declaration of dividend the Asset Management Company shall make a provision in consultation with the Auditors if market value of investments goes below the acquisition cost and the method of calculation of this provision will be incorporated in the notes of accounts;
- c) Surpluses arising simply from the valuation of investments shall not be available for dividend;
- d) Dividend entitlements will be dispatched within 30 days from the declaration of such dividends;

4.13 Earnings per unit

Earnings per unit has been calculated in accordance with IAS-33 "Earnings per Share" and shown on the face of the Statement of profit or loss and other comprehensive income.

5.00 General

a) Figures appearing in these financial statements have been rounded off to nearest Taka; and

b) Comparative figures and account titles in the financial statements have been rearranged / reclassified where necessary to conform with current year's presentation.



LB Gratuity Wealth Builder Fund

Asset Manager: LankaBangla Asset Management Company Limited

Notes to the Financial Statements (Unaudited)

For the Period from 01 July 2025 to 31 December 2025

6.00 Investments (at market price)

Investments at market price (Annexure-A)
 Investments in mutual fund (Annexure-A)
 Investment in bond (Annexure-A)

Amount In Taka	
31-Dec-2025	30-Jun-2025
44,650,602	42,383,710
7,744,000	5,112,325
11,193,550	10,050,600
63,588,152	57,546,635

7.00 Preliminary and issue expenses

Opening balance as on 01 July 2025
 Less: Amortization made for the period
 Closing balance as on 31 December 2025

1,021,300	1,347,722
(164,552)	(326,422)
856,748	1,021,300

8.00 Advance, deposit and prepayments

Advance

Annual fees to BSEC
 Annual fees to CDBL

49,589	100,000
16,240	3,348
65,829	103,348

9.00 Other receivables

Accrued interest-TDR
 Dividend Receivable (Annexure-F)

88,669	55,715
383,553	125,000
472,222	180,715

10.00 Cash and cash equivalents

Main Bank Accounts (N:10.01)
 SIP Bank Accounts (N:10.02)
 Dividend Bank Accounts (N:10.03)
 CD Bank Accounts (N:10.04)
 TDR Investment (N:10.05)
 Brokerage Accounts (N:10.06)

Total

3,408,524	4,539,097
66,148	183,282
23,376	23,414
40,360	17,759
3,000,000	4,000,000
-	-
6,538,408	8,763,552

10.01 Bank accounts (Main):

City Bank PLC. (Banani branch)-A/C No. 1383727117001
 ONE Bank PLC. (Banani branch)-A/C No. 0183000001081

2,503,362	582,840
905,162	3,956,257
3,408,524	4,539,097

10.02 Bank accounts (SIP):

BRAC Bank PLC. (Banani branch)-A/C No. 1507205115525001

66,148	183,282
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10.03 Bank accounts (Dividend):

ONE Bank PLC. (Banani branch)-A/C No. 0183000001365

23,376	23,414
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10.04 Bank account (CD):

ONE Bank PLC. (Banani branch)-A/C No. 0181020008368

40,360	17,759
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10.05 Investment in TDR

LankaBangla Finance PLC. (Motijheel Branch)-TDR No. '001229100001935

3,000,000	4,000,000
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10.06 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 2025 to 31 December 2025

Amount in Taka	
31-Dec-2025	30-Jun-2025

11.00 Liability for expenses

Management fees	841,450	800,474
Custodian fee	31,844	28,492
Advertisement and publication expenses	13,200	9,600
Audit fees	-	45,000
Unclaimed dividend account	-	-
Other payable	30	34
	886,524	883,600

12.00 Unit capital fund

Opening balance as on 01 July 2025

Add: New subscription of 5,955 units of Tk. 10 each
Less: Surrendered of 10,580 units of Tk. 10 each

Closing balance as on 31 December 2025

81,351,870	81,788,620
59,550	63,250
(105,800)	(500,000)
81,305,620	81,351,870

Details of Unit Holding Position as on Reporting Date (%)

Sponsor	24.60%	24.58%
Insitution	67.45%	67.42%
Individual	7.95%	8.00%
Total	100.00%	100.00%

** The total number of unit holders is 28 as on 31 December 2025**

13.00 Unit premium reserve

Opening balance as on 01 July 2025

Add: Unit premium for the period

Less: Unit discount for the period

Closing balance as on 31 December 2025

(1,989,570)	(2,001,314)
8,118	20,000
(7,573)	(8,256)
(1,989,025)	(1,989,570)

14.00 Retained Earnings

Opening balance as on 01 July 2025

Add: Net Profit/(Loss) After Provision for the Period

Less: Dividend paid for the year

Closing balance as on 31 December 2025

(12,630,350)	(8,758,254)
3,948,590	(3,872,096)
-	-
(8,681,760)	(12,630,350)

15.00 Net Asset Value (NAV) per unit at market price

Total asset value at market price

Less: Liability for expenses

Number of units

NAV per unit at market price

71,521,359	67,615,550
(886,524)	(883,600)
70,634,835	66,731,950
8,130,562	8,135,187
8.69	8.20

16.00 Net Asset Value (NAV) per unit at cost price

Total net asset value at market price

Add: Unrealized loss on securities for the period

Number of units

NAV per unit at cost price

70,634,835	66,731,950
14,951,210	19,603,825
85,586,045	86,335,775
8,130,562	8,135,187
10.53	10.61



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Notes to the Financial Statements (Unaudited)

For the Period from 01 July 2025 to 31 December 2025

	Amount in Taka	
	1-Jul-2025 to 31-Dec-2025	1-Jul-2024 to 31-Dec-2024
17.00 Gain/(Loss) on sale of marketable securities (Annexure-C)	(1,081,445)	3,138,194
18.00 Dividend income (Annexure-D)	686,553	945,017
19.00 Interest income (Annexure-E)	948,134	1,516,308
20.00 Management Fee (Annexure-G)	841,450	862,176
21.00 Trustee Fee (Annexure-G)	100,000	138,812
22.00 Custodian Fee (Annexure-G)	28,644	18,416
23.00 (Provision)/Write back of provision for diminution in value of marketable securities Opening balance as on 01 July 2025 Add: (Provision)/write back of provision for the period Total unrealized gain/(loss) for the period	(19,603,825) 4,652,615 <u>(14,951,210)</u>	(10,262,956) (4,032,094) <u>(14,295,050)</u>
24.00 Earnings per unit Net Profit/(Loss) After Provision for the Period Number of units Earnings Per Unit (EPU) After Provision for the Period	3,948,590 8,130,562 0.49	182,863 8,131,628 0.02
Earnings per unit (EPU) increased due to the write-back of provisions for the period		
25.00 Gain on sale of securities Gain on sale of securities (Annexure-C) Add: previous period profit in cash	(1,081,445) - <u>(1,081,445)</u>	3,138,194 - <u>3,138,194</u>
26.00 Dividend income received in cash Dividend income from investment in securities Add: Previous year dividend receivable Less: Current period dividend receivable	686,553 125,000 (383,553) <u>428,000</u>	945,017 - (441,517) <u>503,500</u>
27.00 Interest income realized in cash Interest income Add: Previous year interest receivable on Bank, TDR & Bonds Less: Current period interest receivable on Bank, TDR & Bonds	948,134 55,715 (88,669) <u>915,180</u>	1,516,308 429,430 (423,367) <u>1,522,371</u>
28.00 Pre Payments and Payment made for expenses: Total expenses Less: Preliminary expenses Add: Previous year operating expenses payable (N: 28.01) Less: Current period operating expenses payable (N: 28.02)	1,257,267 (164,552) 780,284 (820,728) <u>1,052,271</u>	1,384,562 (164,552) 1,163,144 (1,146,975) <u>1,236,179</u>
28.01 Previous Period Operating Expenses payable Current Liabilities (Previous year) Add: Current period adjustment Less: Advance payment of fees (Previous year)	883,600 32 (103,348) <u>780,284</u>	966,508 299,984 (103,348) <u>1,163,144</u>
28.02 Current Period Operating Expenses payable Current Liabilities (Current period) Add: Last year adjustment Less: Advance payment of fees (Current period)	886,524 34 (65,829) <u>820,728</u>	1,212,775 29 (65,829) <u>1,146,975</u>



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Notes to the Financial Statements (Unaudited)

For the Period from 01 July 2025 to 31 December 2025

Amount in Taka	
1-Jul-2025 to 31-Dec-2025	1-Jul-2024 to 31-Dec-2024

29.00 Acquisition of shares from secondary market

Acquisition of shares from secondary market (Annexure-B)
Less: Adjusted with sale of share

32,941,533	16,846,258
<u>32,941,533</u>	<u>16,846,258</u>

30.00 Proceeds from sale of shares in secondary market

Cost of sale of shares in secondary market (Annexure-C)
Less: Cost of sale not received in cash

32,552,029	6,837,922
<u>32,552,029</u>	<u>6,837,922</u>

31.00 Proceeds from issuance of units:

51,978	324,955
<u>51,978</u>	<u>324,955</u>

32.00 Payments made for re-purchase of units:

(97,682)	(480,000)
<u>(97,682)</u>	<u>(480,000)</u>

33.00 Dividend paid during the year

-	-
<u>-</u>	<u>-</u>

34.00 Net Operating Cash Flows Per Unit (NOCFU)

Net cash inflows/(outflows) from operating activities

(790,536)	3,927,886
<u>(790,536)</u>	<u>3,927,886</u>

Number of units

8,130,562	8,131,628
<u>(0.10)</u>	<u>0.48</u>

Net operating cash flow per unit

(0.10)	0.48
<u>(0.10)</u>	<u>0.48</u>

35.00 Profit and Earnings Per Unit available for Distribution

Retained earnings brought forward

(12,630,350)	(8,758,254)
<u>(12,630,350)</u>	<u>(8,758,254)</u>

Add/(Less): Last year adjustment

-	-
<u>-</u>	<u>-</u>

Less: Dividend paid

-	-
<u>-</u>	<u>-</u>

Less: Transferd to dividend equalization reserve

3,948,590	182,863
<u>3,948,590</u>	<u>182,863</u>

Add: Net Profit/(Loss) After Provision for the Period

-	-
<u>-</u>	<u>-</u>

Add: Dividend equalization reserve

(8,681,760)	(8,575,391)
<u>(8,681,760)</u>	<u>(8,575,391)</u>

Number of Units

8,130,562	8,131,628
<u>(1.07)</u>	<u>(1.05)</u>

(1.07)	(1.05)
<u>(1.07)</u>	<u>(1.05)</u>

On behalf of LB Gratuity Wealth Builder Fund



Chief Executive Officer

LankaBangla Asset Management Company Limited



Assistant Manager

LankaBangla Asset Management Company Limited

LB Gratuity Wealth Builder Fund
 Investment in securities other than Mutual Fund
 As on 31 December 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	Amount in Taka	
									Excess / (Deficit)	
1	Bank	BRAC Bank PLC	10,000	66.73	667,339	63.10	631,000	0.77%	(36,339)	(82,562)
2		Jamuna Bank PLC	100,000	21.93	2,192,562	21.10	2,110,000	2.54%		(118,511)
1	Financial Institutions	IDLC Finance PLC	70,000	42.27	2,958,906	35.70	2,499,000	3.42%	(459,506)	(459,506)
1	Insurance	Green Delta Insurance Limited	45,000	61.42	2,763,976	53.80	2,421,000	3.20%	(342,976)	(514,118)
2		Pioneer Insurance Company Limited	60,095	55.86	3,356,622	47.30	2,842,494	3.88%		
1	Pharmaceuticals & Chemicals	The ACME Laboratories Limited	50,000	87.33	4,366,540	70.90	3,545,000	5.05%	(821,540)	(1,370,837)
2		Beximco Pharmaceuticals Limited	55,000	127.02	6,986,337	102.10	5,615,500	8.08%	(1,666,032)	(3,195,313)
3		Orion Pharma Limited	45,000	64.42	2,899,032	27.40	1,233,000	3.35%		-
4		Renata PLC	5,863	936.80	5,492,446	391.80	2,297,123	6.35%		
5		Renata PS	526	1,900.00	999,400	1,900.00	999,400	1.16%		
6		Square Pharmaceuticals PLC	4,000	203.06	812,222	198.60	794,400	0.94%		(17,812)
1	Fuel & Power	MJL Bangladesh PLC	18,000	96.76	1,741,676	90.50	1,629,000	2.01%	(112,676)	(1,423,956)
2		Titas Gas Transmission & Dist. Co. Limited	100,000	29.74	2,973,936	15.50	1,550,000	3.44%	(1,475,612)	(1,536,612)
1	Textile	Envoy Textiles Limited	80,000	54.25	4,340,180	48.50	3,880,000	5.02%	(460,180)	(460,180)
1	Cement	Lafarge Holcim Bangladesh Limited	60,000	69.54	4,172,328	46.70	2,802,000	4.83%	(1,370,328)	(3,315,204)
1	Food & Allied	British American Tobacco Bangladesh Co. Ltd.	14,500	477.23	6,919,904	248.60	3,604,700	8.00%	(697,299)	(4,012,503)
2		Olympic Industries PLC	20,000	172.26	3,445,299	137.40	2,748,000	3.98%		
1	Ceramics	RAK Ceramics (Bangladesh) Limited	40,000	49.45	1,977,948	21.90	876,000	11.99%		
1	Telecommunication	Grameenphone Limited	5,554	259.62	1,441,917	257.90	1,432,377	2.29%	(1,101,948)	(1,101,948)
1	Tannery Industries	Craftsman Footwear and Accessories Limited	2,577	10.00	25,770	28.70	73,960	0.03%	48,150	(9,540)
1	Miscellaneous	Bangladesh Export Import Company Limited	9,688	82.57	799,980	110.10	1,066,648	0.03%	48,150	266,658
					799,980		1,066,648	0.93%		266,658
		Grand Total			61,334,320		44,650,602		70.93%	(16,683,718)



LB Gratuity Wealth Builder Fund

Investments in Mutual Fund
As on 31 December 2025

Sector Name		Name of the Mutual Fund		Total acquisition cost	NAV at Market/Market Price per unit	% of Total Assets at Cost	Excess / (Deficit)
Sl. No.	Sector Name	No. of Units	Cost per unit				
1	Mutual Funds	800,000	7.35	5,876,718	9.68	7,744,000	6.80% 1,867,282
	Total			5,876,718		7,744,000	6.80% 1,867,282

LB Gratuity Wealth Builder Fund

Investment in Bond
As on 31 December 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	88.00	2,816,050	57.00	1,824,000	3.59%	(992,050)
					2,816,050		1,824,000	3.59%	(992,050)
1	G-SEC (T.Bond)	TB10Y0234 (10Y BGTB 22/02/2034)	85,000	100.14	8,512,274	110.23	9,369,550	13.39%	857,276
					8,512,274		9,369,550	13.39%	857,276
	Total				11,328,324		11,193,550	16.97%	(134,774)

Sl. No.	Investment in securities at market price	Total cost price	Total market price	Excess / (Deficit)
				market price
1	Investment in securities other than Mutual Fund	61,334,320	44,650,602	(16,683,718)
2	Investments in Mutual Fund	5,876,718	7,744,000	1,867,282
	Total	67,211,038	52,394,602	(14,816,436)
1	Investment in Bond	11,328,324	11,193,550	(134,774)
	Total	11,328,324	11,193,550	(134,774)
	Grand Total	78,539,362	63,588,152	(14,951,210)



LB Gratuity Wealth Builder Fund

Acquisition of shares from secondary market

For the Period from 01 July 2025 to 31 December 2025

Annxure-B

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Market Price Per Share	Total Market Value	Excess / (Deficit)
BRAC Bank PLC	20,000	66.93	1,338,679	63.10	1,262,000	(76,679)
City Bank PLC	100,000	25.41	2,541,072	24.40	2,440,000	(101,072)
Jamuna Bank PLC	100,000	21.93	2,192,562	21.10	2,110,000	(82,562)
Uttara Bank PLC	100,000	21.79	2,179,350	22.80	2,280,000	100,650
IDLC Finance PLC	70,000	42.27	2,958,906	35.70	2,499,000	(459,906)
Green Delta Insurance PLC	30,000	49.88	1,496,546	53.80	1,614,000	117,454
Beximco Pharmaceuticals Limited	15,000	95.63	1,434,463	102.10	1,531,500	97,037
Orion Pharma Limited	20,000	33.37	667,332	27.40	548,000	(119,332)
Square Pharmaceuticals PLC	4,000	203.06	812,222	198.60	794,400	(17,822)
LafargeHolcim Bangladesh PLC	20,000	48.50	969,936	46.70	934,000	(35,936)
Olympic Industries PLC	20,000	172.26	3,445,299	137.40	2,748,000	(697,299)
Envoy Textiles Limited	80,000	54.25	4,340,180	56.90	4,552,000	211,820
Grameenphone Limited	5,554	259.62	1,441,917	257.90	1,432,377	(9,540)
SEML Lecture Equity Management Fund	800,000	7.35	5,876,718	9.68	7,744,000	1,867,282
Vanguard AML Rupali Bank Balanced Fund	207,759	6.00	1,246,351	5.60	1,163,450	(82,901)
			<u>32,941,533</u>		<u>33,652,727</u>	<u>711,194</u>

LB Gratuity Wealth Builder Fund

Acquisition of shares from secondary market

For the period from 01 July 2024 to 31 December 2024

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Market Price Per Share	Total Market Value	Excess / (Deficit)
City Bank PLC	100,000	23.45	2,344,680	22.40	2,240,000	(104,680)
IDLC Finance PLC	80,000	38.28	3,062,255	32.70	2,616,000	(446,255)
Pioneer Insurance Company Limited	60,095	55.86	3,356,622	48.00	2,884,560	(472,062)
Reliance Insurance Limited	10,878	65.13	708,484	57.20	622,222	(86,262)
Beximco Pharmaceuticals Limited	15,000	75.03	1,125,493	81.60	1,224,000	98,507
Renata PLC	2,900	784.43	2,274,854	635.10	1,841,790	(433,064)
Grameenphone Limited	10,000	296.39	2,963,854	323.10	3,231,000	267,146
British American Tobacco Bangladesh Company Limited	2,500	404.01	1,010,016	367.60	919,000	(91,016)
			<u>16,846,258</u>		<u>15,578,572</u>	<u>(1,267,686)</u>



LB Gratuity Wealth Builder Fund

Gain/(Loss) on sale of marketable securities

For the Period from 01 July 2025 to 31 December 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	10,000	67.13	671,340	70.96	709,618	38,278	
City Bank PLC	212,500	22.99	4,885,752	24.90	5,290,497	404,745	
IFIC Bank PLC	420,000	10.58	4,444,586	4.79	2,011,968	(2,432,618)	
Uttara Bank PLC	100,000	21.79	2,179,350	21.16	2,115,760	(63,590)	
IDLC Finance PLC	105,000	35.27	3,703,535	34.51	3,623,738	(79,797)	
Delta Life Insurance Company Limited	25,000	78.80	1,969,921	82.84	2,071,057	101,136	
Reliance Insurance PLC	33,000	61.81	2,039,731	63.72	2,102,852	63,121	
The IBN SINA Pharmaceutical Industry PLC	8,000	306.63	2,453,056	314.41	2,515,243	62,187	
Envoy Textiles Limited	50,000	43.27	2,163,462	46.28	2,314,039	150,577	
IT Consultants PLC	50,000	38.48	1,923,840	42.78	2,138,762	214,922	
Asian Tiger Sandhani Life Growth Fund	200,000	6.96	1,392,780	8.06	1,611,000	218,220	
Vanguard AML BD Finance Mutual Fund On	500,000	6.96	3,478,325	7.53	3,763,458	285,133	
Vanguard AML Rupali Bank Balanced Fund	207,759	6.00	1,246,351	5.79	1,202,592	(43,759)	
32,552,029				31,470,584		(1,081,445)	

LB Gratuity Wealth Builder Fund

Gain/(Loss) on sale of marketable securities

For the period from 01 July 2024 to 31 December 2024

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Sale Price per Share	Total Sale Value	Gain/(Loss)	
Techno Drugs Limited	125,000	34.00	4,250,000	55.59	6,948,575	2,698,575	
Heidelberg Materials Bangladesh PLC	10,590	244.37	2,587,922	285.89	3,027,541	439,619	
6,837,922				9,976,116		3,138,194	



LB Gratuity Wealth Builder Fund

Dividend Income

For the Period from 01 July 2025 to 31 December 2025

Annxure-D

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend
Delta Life Insurance Company Limited	30-Jun-2025	25,000	10.00	250,000	30.00%	75,000
The ACME Laboratories Limited	18-Nov-2025	50,000	10.00	500,000	35%	175,000
Renata Limited	17-Nov-2025	5,863	10.00	58,630	55%	32,247
MJL Bangladesh PLC	17-Nov-2025	18,000	10.00	180,000	52%	93,600
Titas Gas Transmission & Dist. Co. Limited	17-Nov-2025	100,000	10.00	1,000,000	2%	20,000
LafargeHolcim Bangladesh PLC	11-Nov-2025	60,000	10.00	600,000	18%	108,000
Olympic Industries PLC	17-Nov-2025	20,000	10.00	200,000	30%	60,000
Envoy Textiles Limited	26-Oct-2025	40,000	10.00	400,000	30%	120,000
Craftsman Footwear and Accessories Limited	16-Nov-2025	2,577	10.00	25,770	10.50%	2,706
<u>686,553</u>						

LB Gratuity Wealth Builder Fund

Dividend Income

For the period from 01 July 2024 to 31 December 2024

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend
The ACME Laboratories Limited	20-Nov-2024	50,000	10.00	500,000	35.00%	175,000
Beximco Pharmaceuticals Limited	25-Nov-2024	40,000	10.00	400,000	40.00%	160,000
Renata Limited	21-Oct-2024	5,863	10.00	58,630	92.00%	53,940
Titas Gas Transmission & Dist. Co. Limited	17-Nov-2025	100,000	10.00	1,000,000	5.00%	50,000
LafargeHolcim Bangladesh PLC	11-Nov-2024	40,000	10.00	400,000	19.00%	76,000
British American Tobacco bangladesh Com. Ltd.	19-Nov-2024	12,500	10.00	125,000	150.00%	187,500
Craftsman Footwear and Accessories Limited	18-Nov-2024	2,577	10.00	25,770	10.00%	2,577
Grameenphone Limited	13-Aug-2024	15,000	10.00	150,000	160.00%	240,000
<u>945,017</u>						



LB Gratuity Wealth Builder Fund

Interest on Bank deposit, TDR and Bond/Bill

For the Period from 01 July 2025 to 31 December 2025

Interest on Bank Deposit

Annxure-E

SI No.	Fund Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Amount in Taka
1	LB Gratuity Wealth Builder Fund	BRAC Bank PLC	Banani Branch	1507205115525001	SND	6.00%	3,212
2		City Bank PLC	Banani Branch	1383727117001	SND	4.50%	32,804
3		ONE Bank PLC	Banani Branch	183000001081	SND	4.50%	95,261
4		ONE Bank PLC	Banani Branch	183000001365	SND	4.50%	538
Total							131,815

Interest on Term Deposit (TDR)

SI No.	Name of Instrument	Issuer Company	Branch	Instrument Number	Value	Rate (%)	Amount in Taka
1	LB Gratuity Wealth Builder Fund	LankaBangla Finance PLC	Bangshal Branch	001229100001935	4,000,000	12.40%	69,285
2				001229100001955	3,000,000	12.40%	88,669
Total							157,954

Coupon on Government Treasury Bond/Bill

SI No.	Fund Name	Particulars	Value	Rate (%)	Amount in Taka	
1	LB Gratuity Wealth Builder Fund	TB10Y0234 (10Y BGTB 22/02/2034)	8,500,000	12.05%	512,125	
Total						512,125

Coupon on Listed Corporate Bonds

SI No.	Fund Name	Particulars	Value	Rate (%)	Amount in Taka	
1	LB Gratuity Wealth Builder Fund	Beximco Green Sukuk Al Istisna'a	3,200,000	4.57%	146,240	
Total						146,240
Grand Total						948,134

LB Gratuity Wealth Builder Fund

Interest on Bank deposit, TDR and Bond/Bill

For the period from 01 July 2024 to 31 December 2024

Interest on Bank Deposit

SI No.	Fund Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Amount in Taka
1	LB Gratuity Wealth Builder Fund	BRAC Bank PLC	Banani Branch	1507205115525001	SND	6.00%	4,013
2		City Bank PLC	Banani Branch	1383727117001	SND	4.50%	142,667
3		ONE Bank PLC	Banani Branch	183000001081	SND	4.50%	98,528
4		ONE Bank PLC	Banani Branch	183000001365	SND	4.50%	540
Total							245,748

Interest on Term Deposit (TDR)

SI No.	Name of Instrument	Issuer Company	Branch	Instrument Number	Value	Rate (%)	Amount in Taka
1	LB Gratuity Wealth Builder Fund	LankaBangla Finance PLC	Bangshal Branch	000423600000278	9,300,000	12.40%	423,367
Total							423,367

Coupon on Government Treasury Bond/Bill

SI No.	Fund Name	Particulars	Value	Rate (%)	Amount in Taka	
1	LB Gratuity Wealth Builder Fund	TB10Y0234 (10Y BGTB 22/02/2034)	8,500,000	12.05%	512,125	
		TB5Y0425 (05Y BGTB 29/04/2025)	1,500,000	8.12%	60,900	
2		Government 91 Days Treasury Bill	9,725,160	11.33%	128,568	
Total						701,593

Coupon on Listed Corporate Bonds

SI No.	Fund Name	Particulars	Value	Rate (%)	Amount in Taka	
1	LB Gratuity Wealth Builder Fund	Beximco Green Sukuk Al Istisna'a	3,200,000	4.55%	145,600	
Total						145,600
Grand Total						1,516,308



LB Gratuity Wealth Builder Fund

Dividend Receivables

As on 31 December 2025

Annxure-F

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend
The ACME Laboratories Limited	18-Nov-2025	50,000	10.00	500,000	35%	175,000
Renata Limited	17-Nov-2025	5,863	10.00	58,630	55%	32,247
MJL Bangladesh PLC	17-Nov-2025	18,000	10.00	180,000	52%	93,600
Titas Gas Transmission & Dist. Co. Limited	17-Nov-2025	100,000	10.00	1,000,000	2%	20,000
Olympic Industries PLC	17-Nov-2025	20,000	10.00	200,000	30%	60,000
Craftsman Footwear and Accessories Limited	16-Nov-2025	2,577	10.00	25,770	10.50%	2,706
						<u>383,553</u>

LB Gratuity Wealth Builder Fund

Dividend Receivables

As on 30 June 2025

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend
City Bank PLC	22-May-2025	100,000	10.00	1,000,000	12.50%	125,000
						<u>125,000</u>



LB Gratuity Wealth Builder Fund

For the Period from 01 July 2025 to 31 December 2025

Annxure-G

Management Fees Calculation:		
Date	Weekly Average NAV at Market	Management Fees
3-Jul-2025	66,701,359.59	13,019
10-Jul-2025	67,598,968.53	30,723
17-Jul-2025	68,881,711.39	31,215
24-Jul-2025	71,348,543.24	32,161
31-Jul-2025	72,797,660.64	32,717
7-Aug-2025	74,127,721.66	33,227
14-Aug-2025	72,900,336.59	32,756
21-Aug-2025	73,517,686.95	32,993
28-Aug-2025	74,509,878.57	33,374
4-Sep-2025	76,082,657.46	33,977
11-Sep-2025	75,941,346.86	33,923
18-Sep-2025	74,745,492.35	33,464
25-Sep-2025	73,511,651.36	32,990
30-Sep-2025	73,508,366.47	23,564
9-Oct-2025	73,309,811.25	42,317
16-Oct-2025	73,030,503.25	32,806
23-Oct-2025	72,042,179.94	32,427
30-Oct-2025	71,960,288.75	32,396
6-Nov-2025	71,097,858.63	32,065
13-Nov-2025	68,989,051.89	31,256
18-Nov-2025	67,812,143.03	22,003
26-Nov-2025	69,709,410.41	28,398
4-Dec-2025	70,004,166.57	36,167
11-Dec-2025	69,358,874.72	31,398
18-Dec-2025	69,439,671.58	31,429
24-Dec-2025	69,053,578.13	26,812
31-Dec-2025	70,598,415.09	31,873
Total Management fees for the period from July to December 2025		841,450



Trustee Fees Calculation:		
Date	Weekly Average NAV at Market	Trustee Fees
3-Jul-2025	66,701,359.59	822
10-Jul-2025	67,598,968.53	1,945
17-Jul-2025	68,881,711.39	1,982
24-Jul-2025	71,348,543.24	2,052
31-Jul-2025	72,797,660.64	2,094
7-Aug-2025	74,127,721.66	2,132
14-Aug-2025	72,900,336.59	2,097
21-Aug-2025	73,517,686.95	2,115
28-Aug-2025	74,509,878.57	2,143
4-Sep-2025	76,082,657.46	2,189
11-Sep-2025	75,941,346.86	2,185
18-Sep-2025	74,745,492.35	2,150
25-Sep-2025	73,511,651.36	2,115
30-Sep-2025	73,508,366.47	1,510
9-Oct-2025	73,309,811.25	2,711
16-Oct-2025	73,030,503.25	2,101
23-Oct-2025	72,042,179.94	2,072
30-Oct-2025	71,960,288.75	2,070
6-Nov-2025	71,097,858.63	2,045
13-Nov-2025	68,989,051.89	1,985
18-Nov-2025	67,812,143.03	1,393
26-Nov-2025	69,709,410.41	2,292
4-Dec-2025	70,004,166.57	2,302
11-Dec-2025	69,358,874.72	1,995
18-Dec-2025	69,439,671.58	1,998
24-Dec-2025	69,053,578.13	1,703
31-Dec-2025	70,598,415.09	2,032
Additional Trustee fee for July to December 2025		45,770
Total Trustee fees for the period from July to December 2025		100,000

BSEC fees Calculation:		
Opening balance as on 01 July 2025		100,000
BSEC annual fees amortized for the period		(50,411)
Advance BSEC fees as on 30 September 2025		49,589

CDBL Fees Calculation:		
Opening balance as on 01 July 2025		3,348
Advanced for the year		26,000
CDBL fees amortized for the period		(13,108)
Advance CDBL fees as on 30 September 2025		16,240

Custodian Fees calculation:	
July 2025	3,989
August 2025	4,066
September 2025	3,506
October 2025	3,698
November 2025	3,700
December 2025	3,884
Custodian fee adjusted for the period of January to June 2025	(3,199)
Trade settlement fee for the period of July to December 2025	9,000
Custodian fees for the period	28,644



LB Gratuity Wealth Builder Fund

For the period from 01 July 2024 to 31 December 2024

Management Fees Calculation:

Date	Weekly Average NAV at Market	Management Fees
4-Jul-2024	71,528,733.36	18,417
11-Jul-2024	72,640,062.12	32,656
18-Jul-2024	72,130,141.48	32,461
25-Jul-2024	72,315,242.68	32,532
1-Aug-2024	73,531,442.33	32,999
8-Aug-2024	75,095,821.43	33,598
15-Aug-2024	78,166,822.78	34,776
22-Aug-2024	77,003,110.07	34,330
29-Aug-2024	76,184,349.31	34,016
5-Sep-2024	76,746,132.44	34,232
12-Sep-2024	76,076,956.55	33,975
19-Sep-2024	75,720,815.77	33,838
26-Sep-2024	75,081,254.85	33,593
30-Sep-2024	74,156,387.92	18,993
3-Oct-2024	72,668,130.78	14,000
10-Oct-2024	72,127,233.64	32,460
17-Oct-2024	72,148,242.23	32,468
24-Oct-2024	70,676,928.97	31,903
31-Oct-2024	69,562,786.47	31,476
7-Nov-2024	71,130,040.44	32,077
14-Nov-2024	71,770,697.98	32,323
21-Nov-2024	71,800,327.39	32,334
28-Nov-2024	70,830,429.68	31,963
5-Dec-2024	71,230,931.31	32,116
12-Dec-2024	70,616,426.76	31,880
19-Dec-2024	70,733,301.40	31,925
26-Dec-2024	70,958,187.63	32,012
31-Dec-2024	70,803,885.67	22,823
Total Management fees for the period		862,176



Trustee Fees Calculation:		
Date	Weekly Average NAV at Market	Trustee Fees
4-Jul-2024	71,528,733.36	1,176
11-Jul-2024	72,640,062.12	2,090
18-Jul-2024	72,130,141.48	2,075
25-Jul-2024	72,315,242.68	2,080
1-Aug-2024	73,531,442.33	2,115
8-Aug-2024	75,095,821.43	2,160
15-Aug-2024	78,166,822.78	2,249
22-Aug-2024	77,003,110.07	2,215
29-Aug-2024	76,184,349.31	2,192
5-Sep-2024	76,746,132.44	2,208
12-Sep-2024	76,076,956.55	2,189
19-Sep-2024	75,720,815.77	2,178
26-Sep-2024	75,081,254.85	2,160
30-Sep-2024	74,156,387.92	1,218
3-Oct-2024	72,668,130.78	896
10-Oct-2024	72,127,233.64	2,075
17-Oct-2024	72,148,242.23	2,075
24-Oct-2024	70,676,928.97	2,033
31-Oct-2024	69,562,786.47	2,001
7-Nov-2024	71,130,040.44	2,046
14-Nov-2024	71,770,697.98	2,065
21-Nov-2024	71,800,327.39	2,065
28-Nov-2024	70,830,429.68	2,038
5-Dec-2024	71,230,931.31	2,049
12-Dec-2024	70,616,426.76	2,032
19-Dec-2024	70,733,301.40	2,035
26-Dec-2024	70,958,187.63	2,042
31-Dec-2024	70,803,885.67	1,455
Additional Trustee fee for July to December 2024		83,600
Total Trustee fees for the period		138,812

BSEC fees Calculation:		
Opening balance as on 01 July 2024		100,000
BSEC annual fees amortized for the period		(50,410)
Advance BSEC fees as on 30 September 2024		49,590

CDBL Fees Calculation:		
Opening balance as on 01 July 2024		3,348
Advanced paid for the year		26,000
CDBL fees amortized for the period		(13,108)
Advance CDBL fees as on 30 September 2024		16,240

Custodian Fees calculation:		
July 2024		3,062
August 2024		3,431
September 2024		3,829
October 2024		3,653
November 2024		3,627
December 2024		3,614
Custodian fee adjusted for the period of January to June 2024		(5,200)
Trade settlement fee for the period of July to September 2024		2,400
Custodian fees during the period		18,416

