

LankaBangla 1st Balanced Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Financial Position (Unaudited)

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

As at 31 March 2026

Particulars	Notes	Amount in Taka	
		31-Mar-2026	31-Dec-2025
A. Assets			
Investments in securities at market price	6.00	273,441,806	236,280,360
Investment in non-listed securities (Bond)	7.00	55,670,320	29,400,709
Deposit and prepayments	8.00	535,387	559,267
Other receivables	9.00	4,492,392	1,128,354
Cash and cash equivalents	10.00	9,682,804	94,104,416
Total Assets		343,822,709	361,473,106
B. Liabilities			
Liability for expenses	11.00	1,870,606	3,933,109
Total Liabilities		1,870,606	3,933,109
C. Net Assets (A-B)		341,952,103	357,539,997
D. Owners' Equity			
Unit capital fund	12.00	313,920,980	313,770,040
Unit premium reserve	13.00	6,486,932	6,471,439
Retained earnings	14.00	20,020,592	35,774,919
Dividend equalization reserve		1,523,599	1,523,599
Total		341,952,103	357,539,997
Net Asset Value (NAV) Per Unit			
At market price	15.00	10.89	11.39
At cost price	16.00	13.04	13.75

On behalf of LankaBangla 1st Balanced Unit Fund



Chief Executive Officer

LankaBangla Asset Management Company Limited



Assistant Manager

LankaBangla Asset Management Company Limited

LankaBangla 1st Balanced Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Profit or Loss and Other Comprehensive Income (Unaudited)

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

For the Period from 01 January 2026 to 31 March 2026

Particulars	Notes	Amount in Taka	
		1-Jan-2026 to 31-Mar-2026	1-Jan-2025 to 31-Mar-2025
Revenue			
Gain/(loss) on sale of marketable securities	17.00	261,200	488,166
Dividend income	18.00	1,663,750	3,810,504
Interest income	19.00	2,949,242	4,004,374
		4,874,192	8,303,044
Less : Operating Expenses			
Management fees		1,680,788	1,851,285
Trustee fees		87,395	98,762
Custodian fees		42,853	48,606
BSEC annual fees		104,105	88,884
Advertisement and publication expenses		-	60,000
CDBL settlement and demat charges		10,707	1,227
CDBL fees		11,342	11,342
Bank charges and excise duty		51,790	1,610
Total Expenses		1,988,980	2,161,716
Profit/(Loss) Before Provision for the Period		2,885,212	6,141,328
Add/(Less): (Provision)/write back of provision for the period	20.00	6,462,064	2,895,488
Net Profit/(Loss) After Provision for the Period		9,347,276	9,036,816
Earnings Per Unit (EPU) After Provision for the Period	21.00	0.30	0.24

On behalf of LankaBangla 1st Balanced Unit Fund

Chief Executive Officer

LankaBangla Asset Management Company Limited

Assistant Manager

LankaBangla Asset Management Company Limited

LankaBangla 1st Balanced Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Changes in Equity (Unaudited)

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

For the Period from 01 January 2026 to 31 March 2026

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Dividend equalization reserve	Total equity
Opening balance as at 01 January 2026	313,770,040	6,471,439	35,774,919	1,523,599	357,539,997
Unit fund raised for the period	150,940	-	-	-	150,940
Unit fund decrease for the period	-	-	-	-	-
Unit premium reserve for the period	-	15,493	-	-	15,493
Unit discount for the period	-	-	-	-	-
Net Profit/(loss) after provision for the period	-	-	9,347,276	-	9,347,276
Dividend paid	-	-	(25,101,603)	-	(25,101,603)
Closing balance as at 31 March 2026	313,920,980	6,486,932	20,020,592	1,523,599	341,952,103

LankaBangla 1st Balanced Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Changes in Equity (Unaudited)

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

For the Period from 01 January 2025 to 31 March 2025

Amount in Taka

Particulars	Unit capital fund	Unit premium /discount	Retained earnings	Dividend equalization reserve	Total equity
Opening balance as at 01 January 2025	376,245,400	15,128,800	18,113,903	-	409,488,103
Unit fund raised for the period	116,980	-	-	-	116,980
Unit fund decrease for the period	(557,170)	-	-	-	(557,170)
Unit premium reserve for the period	-	6,162	-	-	6,162
Unit discount for the period	-	(35,102)	-	-	(35,102)
Net Profit/(loss) after provision for the period	-	-	9,036,816	-	9,036,816
Cash dividend paid	-	-	(11,287,362)	-	(11,287,362)
Closing balance as at 31 March 2025	375,805,210	15,099,860	15,863,357	-	406,768,427

On behalf of LankaBangla 1st Balanced Unit Fund

Chief Executive Officer

LankaBangla Asset Management Company Limited

Assistant Manager

LankaBangla Asset Management Company Limited

LankaBangla 1st Balanced Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Cash Flows (Unaudited)

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

For the Period from 01 January 2026 to 31 March 2026

Particulars	Notes	Amount in Taka	
		1-Jan-2026 to 31-Mar-2026	1-Jan-2025 to 31-Mar-2025
A. Cash Flows from Operating Activities			
Gain on sale of securities	22.00	261,200	488,166
Dividend income received in cash	23.00	998,956	1,483,081
Interest income realized in cash	24.00	249,998	634,892
Pre Payments and Payment made for expenses	25.00	(4,027,599)	(4,242,029)
Net cash flows from/(used in) operating activities		(2,517,445)	(1,635,890)
B. Cash Flows from Investing Activities			
Acquisition of shares from secondary market	26.00	(42,328,385)	(18,772,294)
Proceeds from sale of shares in secondary market	27.00	11,629,000	4,373,265
Investments in IPO		-	-
Investments in 91 days government treasury bill		(28,769,612)	-
Investments returned from IPO		-	-
Investments return from non listed bond		2,500,000	8,290,109
Investments return from government treasury bill		-	-
Net cash flows from/(used in) investing activities		(56,968,997)	(6,108,920)
C. Cash Flows from Financing Activities			
Proceeds from issuance of units	28.00	166,433	123,158
Payments made for re-purchase of units	29.00	-	(592,272)
Cash dividend paid	30.00	(25,101,603)	(11,287,362)
Net cash flows from/(used in) financing activities		(24,935,170)	(11,756,476)
D. Net Cash Inflows/Outflows for the period (A+B+C)		(84,421,612)	(19,501,286)
E. Cash and cash equivalents at the beginning of the period		94,104,416	28,132,612
F. Cash and cash equivalents at the end of the period (D+E)		9,682,804	8,631,326
Net Operating Cash Flows Per Unit (NOCFU)	31.00	(0.08)	(0.04)

On behalf of LankaBangla 1st Balanced Unit Fund



Chief Executive Officer

LankaBangla Asset Management Company Limited



Assistant Manager

LankaBangla Asset Management Company Limited

LankaBangla 1st Balanced Unit Fund

Notes to the Financial Statements

As at 31 March 2026

1 Introduction

LankaBangla 1st Balanced Unit Fund (here-in-after referred to as "the Fund") was established under a Trust Deed signed on 02 December 2015 between LankaBangla Finance PLC . as a 'Sponsor' and Bangladesh General Insurance Company PLC (BGIC) as a "Trustee". The Fund was registered under the Trust Act 1882 and subsequently registered with Bangladesh Securities and Exchange Commission (BSEC) on 12 January 2016 vide Registration Code No . SEC/Mutual Fund/2016/59 under Bangladesh Securities and Exchange Commission (Mutual Fund) Rules 2001 (which were subsequently repealed and replaced by the বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০২৫) . The operations of the Fund was commenced on 01 November 2016 with Unit Capital Fund Taka 250,000,000 divided into 25,000,000 units of Taka 10 each.

LankaBangla Finance PLC. is the Sponsor of the Fund while Bangladesh General Insurance Company PLC (BGIC) is the Trustee and BRAC Bank PLC is the Custodian of the Fund. LankaBangla Asset Management Company Limited is managing the operations of the Fund.

2 Closure of accounting year of the Fund

The Fund has been consistently closing its books of account as at 31 December every year.

3 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 Significant accounting policies

4.1 Basis of accounting

These financial statements are prepared on the accrual basis of accounting, under historical cost convention on going concern basis and in conformity with International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs), Securities and Exchange Commission (Mutual Fund) Rules 2025 and other applicable laws and regulations.

4.2 Statement of cash flows

IAS-1, "Presentation of financial statements requires that a cash flow statement be prepared as it provides information about cash flows of the enterprise which is useful in providing users of financial statements with basis to assess the ability of the enterprise to generate cash and cash equivalents and needs of the enterprise to utilize those cash flows. Statement of cash flows has been prepared under the direct method for the year as per IAS 7 Statements of cash flows". In accordance with Mutual Fund Rules 2001, proceeds from investments has been shown under investing activities. However, the amount of resultant gain on sale of investment has been shown in operating activities.

4.3 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 declaration of dividend and subsequent approval by Annual General Meeting (AGM).

c) All Interest income is recognized on accrual basis.



4.4 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) Mutual Fund securities are valued at lower of 85% of net asset value (NAV), cost price and market price as per SRO No. SEC/CMRRCD/2009-193/172 dated 30 June 2015.
- d) 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.

4.5 Investment Policies

1. As per বিধি ৬৭ of the বাংলাদেশ সিকিউরিটিজ ও এ স্টক এক্সচেঞ্জ কমিশন (মিউচুয়াল ফান্ড) বিধিমালা, ২০২৫, the fund shall only invest the collected money in the following instruments:
 - a) Securities listed in the main board and SME board of exchanges;
 - b) IPO, QIO for main board and SME board of exchanges;
 - c) RPO, RQIO, and Right Offer of the securities listed in main board and SME board of exchanges;
 - d) Government Securities;
 - e) Debt securities on any board or platform of a stock exchange with a minimum credit rating of "A". If at any time, the credit rating of such debt securities falls below "A", the fund shall liquidate the investment within the next six (6) months.
 - f) No investment shall be made in any securities that are de-listed from the main board of a stock exchange or traded in the Over-the-Counter (OTC) market, in any equity securities traded on the ATB platform, or in any non-listed securities;
 - g) Provided further that, if any security listed on the main board of a stock exchange is de-listed after investment and is transferred for trading in the OTC market or on the ATB platform, such investment shall be withdrawn or liquidated within six (6) months from the date of such transfer or de-listing.
- 2) All money collected under the Fund shall be invested only in encashable/transferable instruments, securities whether in money market or capital market or privately placed pre-IPO equity, preference shares, debentures or securitized debts.
- 3) The Fund shall get the securities purchased or transferred in the name of the Fund.
- 4) Only the Asset Management Company will make the investment decisions and place orders for securities to be purchased or sold for the Fund's portfolio.
- 5) A detailed report relating to the Composition of Portfolio arising from the investment of the scheme's funds shall be submitted to the Commission on a quarterly basis, in the format prescribed by the Commission from time to time.



4.6 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.



4.7 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) Rules, 2025.

4.8 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 Securities and Exchange Commission (Mutual Fund) Rules 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 Taka 200 million of weekly average NAV	2.0
On next Taka 250 million of weekly average NAV	1.5
On rest of weekly average NAV	1.0

4.9 Trustee fees

The Trustee is entitled to an annual trusteeship fees of Taka 200,000 or @ 0.10% 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.

4.10 Custodian fees

BRAC Bank PLC, the custodian of the Fund, is entitled to receive a safekeeping fee @ 0.05% 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 0.06% per annum on balance securities held by the Fund.

4.11 Selling agents' commission

The Fund pays commissions to the authorized selling agent(s) appointed by the Asset Management Company at 0.15% on both the subscription and surrender amount.

4.12 Net asset value (NAV) per unit

The mutual fund calculates net asset value per unit using the cost and market value, which has been shown on the face of statement of financial position and the computation of NAV per unit.

4.13 Taxation

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

4.14 Dividend distribution policy

a) The Fund shall distribute minimum 50%, or as may be determined by the Rules 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.

4.15 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 General

a) Figures appearing in these financial statements have been rounded off to nearest Taka. As a result of these rounding off, in some instances the totals may not match the sum of individual balances; and

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



LankaBangla 1st Balanced Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited

Notes to the Financial Statements (Unaudited)

For the Period from 01 January 2026 to 31 March 2026

Particulars	Amount in Taka	
	31-Mar-2026	31-Dec-2025
6.00 Investments in securities at market price		
Investment in shares (Annexure - A)	206,920,079	172,971,498
Investments in mutual fund (Annexure - A)	14,758,203	14,144,378
Investment in bond (Annexure - A)	51,763,524	49,164,484
	273,441,806	236,280,360
7.00 Investment in non-listed securities (Bond/Bill)		
<u>Non listed government treasury bill</u>		
91 Days government treasury bill	28,769,610	-
<u>Non listed subordinated tier-II capital bond</u>		
LBFPLC - subordinated tier-II capital bond	2,500,000	5,000,000
<u>Non-convertible zero coupon bond</u>		
LBFPLC - 4th Zero Coupon Bond	15,737,945	15,737,945
LBFPLC - 4th Zero Coupon Bond	8,662,765	8,662,764
	55,670,320	29,400,709
8.00 Deposit and prepayments		
Deposit		
Security deposit - CDBL	300,000	300,000
Prepayments		
Annual fees - BSEC	105,262	209,367
Annual fees - Trustee	97,232	5,664
Annual fees - CDBL	32,893	44,236
	235,387	259,267
	535,387	559,267
9.00 Other receivables		
Accrued interest on listed government treasury bond	1,237,082	-
Accrued interest on 91 days government treasury bill	457,367	-
Accrued interest on non listed corporate bond	920,826	390,648
Accrued interest on SND accounts	474,617	-
Dividend receivable (Annexure-G)	1,402,500	737,706
	4,492,392	1,128,354
10.00 Cash and cash equivalents		
Main Bank Accounts (N:10.01)	9,269,612	93,856,807
SIP Bank Accounts (N:10.02)	259,968	177,813
Dividend Bank Accounts (N:10.03)	62,486	62,486
CD Bank Accounts (N:10.04)	90,738	7,310
Brokerage Accounts (N:10.05)	-	-
Total	9,682,804	94,104,416
10.01 Bank accounts (Main):		
BRAC Bank PLC. (Banani branch)-A/C No. 2051155210002	423,146	56,493,317
ONE Bank PLC. (Banani branch)-A/C No. 0183000000464	8,846,466	37,363,490
	9,269,612	93,856,807
10.02 Bank accounts (SIP):		
BRAC Bank PLC. (Banani branch)-A/C No. 1507205115521001	259,968	177,813
10.03 Bank accounts (Dividend):		
ONE Bank PLC. (Banani branch)-A/C No. 0183000001128	62,486	62,486
10.04 Bank account (CD):		
ONE Bank PLC. (Banani branch)-A/C No. 0181020004141	90,738	7,310
10.05 Cash at broker house:		
LankaBangla Securities PLC. (Principal Branch)-Trading Code No. A16325	-	-



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Notes to the Financial Statements (Unaudited)

For the Period from 01 January 2026 to 31 March 2026

Particulars	Amount in Taka	
	31-Mar-2026	31-Dec-2025
11.00 Liability for expenses		
Management fees	1,680,788	3,772,940
Custodian fees	139,748	96,895
Advertisement and publication expenses	-	13,200
Audit fees	50,000	50,000
Unclaimed dividend account	-	-
Other payable	70	74
	1,870,606	3,933,109
12.00 Unit capital fund		
Opening balance as at 01 January 2026	313,770,040	376,245,400
Add: New subscription of 15,094 units of Tk. 10 each	150,940	1,006,270
Less: Surrendered of 55,717 units of Tk. 10 each	-	(63,481,630)
Closing balance as at 31 March 2026	313,920,980	313,770,040
As at 31 March 2026, the total number of units of LankaBangla 1st Balanced Unit Funds stood at 31,392,098 held by 27 unitholders.		
Details of Unit Holding Position as on Reporting Date (%)		
Sponsor	15.93%	15.93%
Insitution	57.34%	57.37%
Mutual Fund	26.04%	26.05%
Individual	0.69%	0.65%
Total	100.00%	100.00%
13.00 Unit premium reserve		
Opening balance as at 01 January 2026	6,471,439	15,128,800
Add: Unit premium for the period	15,493	73,370
Less: Unit discount for the period	-	(8,730,731)
Closing balance as at 31 March 2026	6,486,932	6,471,439
14.00 Retained Earnings		
Opening balance as at 01 January 2026	35,774,919	18,113,903
Add: Net profit/(loss) after provision for the period	9,347,276	30,471,977
Less: Dividend equalization reserve	-	(1,523,599)
Less: Dividend paid for the period	(25,101,603)	(11,287,362)
Closing balance as at 31 March 2026	20,020,592	35,774,919
15.00 Net Asset Value (NAV) per unit at market price		
Total asset value at market price	343,822,709	361,473,106
Less: Liability for expenses	(1,870,606)	(3,933,109)
	341,952,103	357,539,997
Number of units	31,392,098	31,377,004
NAV per unit at market price	10.89	11.39
16.00 Net Asset Value (NAV) per unit at cost price		
Total net asset value at market price	341,952,103	357,539,997
Add: Unrealized loss on securities for the period	67,476,494	73,938,558
	409,428,597	431,478,555
Number of units	31,392,098	31,377,004
NAV per unit at cost price	13.04	13.75



LankaBangla 1st Balanced Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited

Notes to the Financial Statements (Unaudited)

For the Period from 01 January 2026 to 31 March 2026

Particulars	Amount in Taka	
	1-Jan-2026 to 31-Mar-2026	1-Jan-2025 to 31-Mar-2025
17.00 Gain/(Loss) on sale of marketable securities (Annxure-D)	261,200	488,166
18.00 Dividend income (Annxure-E)	1,663,750	3,810,504
19.00 Interest income (Annxure-F)	2,949,242	4,004,374
20.00 (Provision)/Write back of provision for diminution in value of marketable securities		
Opening balance as at 01 January 2026	(73,938,558)	(72,517,626)
Add: (Provision)/Write back of provision for the period	6,462,064	2,895,488
Total unrealized gain/(loss) for the period	(67,476,494)	(69,622,138)
21.00 Earnings per unit		
Net Profit/(Loss) After Provision for the Period	9,347,276	9,036,816
Number of units	31,392,098	37,580,521
Earnings Per Unit (EPU) After Provision for the Period	0.30	0.24
22.00 Gain on sale of securities		
Gain on sale of securities (Annxure-D)	261,200	488,166
Less: Profit not received in cash	-	-
	261,200	488,166
23.00 Dividend income received in cash		
Dividend income from investment in securities	1,663,750	3,810,504
Add: Previous year dividend receivable	737,706	1,519,327
Less: Current period dividend receivable	(1,402,500)	(3,846,750)
	998,956	1,483,081
24.00 Interest income realized in cash		
Interest income	2,949,242	4,004,374
Add: Previous year interest receivable on Bank, TDR & Bonds	390,648	1,098,078
Less: Current period interest receivable on Bank, TDR & Bonds	(3,089,892)	(4,467,560)
	249,998	634,892
25.00 Pre Payments and Payment made for expenses:		
Total expenses	1,988,980	2,161,716
Less: Preliminary expenses	-	-
Add: Previous year operating expenses payable (N: 25.01)	3,373,912	3,457,627
Less: Current period operating expenses payable (N: 25.02)	(1,335,293)	(1,377,314)
	4,027,599	4,242,029
25.01 Previous Year Operating Expenses payable		
Current Liabilities (Previous year)	3,933,109	3,980,559
Add: Current period adjustment	70	60
Less: Advance payment of fees (Previous year)	(559,267)	(522,992)
	3,373,912	3,457,627
25.02 Current Period Operating Expenses payable		
Current Liabilities (Current period)	1,870,606	1,911,157
Add: Last year adjustment	74	47
Less: Advance payment of fees (Current period)	(535,387)	(533,890)
	1,335,293	1,377,314



LankaBangla 1st Balanced Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited

Notes to the Financial Statements (Unaudited)

For the Period from 01 January 2026 to 31 March 2026

Particulars	Amount in Taka	
	1-Jan-2026 to 31-Mar-2026	1-Jan-2025 to 31-Mar-2025
26.00 Acquisition of shares from secondary market		
Acquisition of shares from secondary market (Annexure-C)	42,328,385	18,772,294
Less: Adjusted with sale of share	-	-
	42,328,385	18,772,294
27.00 Proceeds from sale of shares in secondary market		
Cost of sale of shares in secondary market (Annexure-D)	11,629,000	4,373,265
Less: Cost of sale not received in cash	-	-
	11,629,000	4,373,265
28.00 Proceeds from issuance of units:	166,433	123,158
29.00 Payments made for re-purchase of units:	-	(592,272)
30.00 Dividend paid during the year	(25,101,603)	(11,287,362)
31.00 Net Operating Cash Flows Per Unit (NOCFU)		
Net cash inflows/(outflows) from operating activities	(2,517,445)	(1,635,890)
Number of units	31,392,098	37,580,521
Net operating cash flow per unit	(0.08)	(0.04)
32.00 Profit and Earnings Per Unit available for Distribution		
Retained earnings brought forward	35,774,919	18,113,903
Add/(Less): Last year adjustment	-	-
Less: Dividend paid	(25,101,603)	(11,287,362)
Less: Transferd to dividend equalization reserve	-	-
Add: Net profit/(loss) after provision for the period	9,347,276	9,036,816
Add: Dividend equalization reserve	-	-
	20,020,592	15,863,357
Number of Units	31,392,098	37,580,521
Per Unit Profit Available for Distribution	0.64	0.42

On behalf of LankaBangla 1st Balanced Unit Fund



Chief Executive Officer

LankaBangla Asset Management Company Limited



Assistant Manager

LankaBangla Asset Management Company Limited

LankaBangla 1st Balanced Unit Fund

Investment in shares

As at 31 March 2026

Amount in Taka

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 Assets at Cost	Excess / (Deficit)
1	Bank	BRAC Bank PLC	200,000	41.92	8,384,300	67.00	13,400,000	2.04%	5,015,700
2		Jamuna Bank PLC	300,000	22.06	6,616,500	22.70	6,810,000	1.61%	193,500
					15,000,800		20,210,000	3.65%	5,209,200
1	Financial Institutions	IDLC Finance PLC	300,000	43.21	12,963,259	39.50	11,850,000	3.15%	(1,113,259)
					12,963,259		11,850,000	3.15%	(1,113,259)
1	Insurance	Green Delta Insurance Limited	150,000	78.47	11,770,577	52.80	7,920,000	2.86%	(3,850,577)
2		Pioneer Insurance Company Limited	165,000	88.35	14,577,953	52.10	8,596,500	3.54%	(5,981,453)
3		Reliance Insurance Limited	150,000	89.46	13,419,660	69.00	10,350,000	3.26%	(3,069,660)
					39,768,190		26,866,500	9.67%	(12,901,690)
1	Pharmaceuticals & Chemicals	Beximco Pharmaceuticals Limited	213,052	121.81	25,952,403	112.00	23,861,824	6.31%	(2,090,579)
2		Marico Bangladesh Limited	5,500	2,327.40	12,800,676	2,731.80	15,024,900	3.11%	2,224,224
					38,753,079		38,886,724	9.42%	133,645
1	Fuel & Power	MJL Bangladesh PLC	125,000	103.25	12,906,534	89.00	11,125,000	3.14%	(1,781,534)
2		United Power Generation & Distribution Co. Ltd.	30,000	284.69	8,540,780	116.60	3,498,000	2.08%	(5,042,780)
					21,447,314		14,623,000	5.21%	(6,824,314)
1	Engineering	Bangladesh Steel Re-Rolling Mills Limited	77,662	81.29	6,313,043	83.10	6,453,712	1.53%	140,669
2		Singer Bangladesh Limited	50,000	109.97	5,498,713	86.00	4,300,000	1.34%	(1,198,713)
					11,811,756		10,753,712	2.87%	(1,058,044)
1	Food & Allied	British American Tobacco bd. Limited	75,000	475.92	35,693,918	221.30	16,597,500	8.68%	(19,096,418)
2		Olympic Industries Limited	50,000	166.50	8,324,960	147.10	7,355,000	2.02%	(969,960)
					44,018,878		23,952,500	10.70%	(20,066,378)
1	Telecommunication	Bangladesh Submarine Cables PLC	50,000	138.85	6,942,313	138.00	6,900,000	1.69%	(42,313)
2		Grameenphone Limited	95,000	459.03	43,607,507	244.00	23,180,000	10.60%	(20,427,507)
					50,549,820		30,080,000	12.29%	(20,469,820)
1	IT Sector	IT Consultants PLC	200,000	39.02	7,803,476	37.60	7,520,000	1.90%	(283,476)
					7,803,476		7,520,000	1.90%	(283,476)
1	Tannery Industries	Apex Footwear Limited	50,000	192.81	9,640,553	184.00	9,200,000	2.34%	(440,553)
2		Craftsman Footwear and Accessories Limited	2,577	10.00	25,770	32.00	82,464	0.01%	56,694
					9,666,323		9,282,464	2.35%	(383,859)
1	Miscellaneous	Bangladesh Export Import Company Limited	38,889	82.57	3,211,195	110.10	4,281,679	0.78%	1,070,484
2		LankaBangla Securities PLC	805,000	21.64	17,420,443	10.70	8,613,500	4.24%	(8,806,943)
					20,631,638		12,895,179	5.02%	(7,736,459)
Grand Total					272,414,533		206,920,079	66.23%	(65,494,454)



LankaBangla 1st Balanced Unit Fund

Investments in mutual fund

As at 31 March 2026

Amount in Taka

Sl. No.	Sector Name	Name of the Mutual Fund	No. of Units	Cost per unit	Total acquisition cost	Market/Surrender Price per unit	Total Market Value	% of Total Assets at Cost	Excess / (Deficit)
1	Mutual Fund	CAPM Unit Fund	76,480	116.42	8,903,627	89.72	6,861,786	2.16%	(2,041,841)
2		LR Global Bangladesh Mutual Fund One	804,910	7.78	6,262,792	3.30	2,656,203	1.52%	(3,606,589)
3		SEML Lecture Equity Management Fund	200,000	7.42	1,483,700	9.96	1,992,000	0.36%	508,300
Total					16,650,119		11,509,989	4.05%	(5,140,131)

As per BSEC Circular No. SEC/CMRRCD/2009-193/172, dated 30 June 2015 Mutual Fund has separate provision method for investment in Mutual Funds which has been given below (Valuation of Mutual Fund is given in Annexure-B):

Amount in Taka

Sl. No.	Sector Name	Name of the Mutual Fund	No. of Units	Cost per unit	Total acquisition cost	Adjusted Market Price per unit	Total Adjusted Market Value	Excess / (Deficit)
1	Mutual Fund	LR Global Bangladesh Mutual Fund One	804,910	7.78	6,262,792	7.34	5,904,417	(358,375)
Total					6,262,792		5,904,417	(358,375)

LankaBangla 1st Balanced Unit Fund

Investment in bond

As at 31 March 2026

Sl. No.	Sectors Name	Name of the Companies	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	128,452	94.81	12,178,293	62.00	7,964,024	3.57%	(4,214,269)
					12,178,293		7,964,024	3.57%	(4,214,269)
1		TB5Y1228 (5Y BGTB 13/12/2028)	250,000	96.63	24,156,315	101.51	25,377,500	8.33%	1,221,185
2		TB20Y1242 (20Y BGTB 28/12/2042)	200,000	77.60	15,519,040	92.11	18,422,000	5.58%	2,902,960
					39,675,355		43,799,500	14.51%	4,124,145
Total					51,853,648		51,763,524	18.08%	(90,124)

Amount in Taka

Sl. No.	Investment in securities at market price	Total cost price	Total market price	Excess / (Deficit)
1	Investment in shares	272,414,533	206,920,079	(65,494,454)
2	Investments in mutual fund	16,650,119	14,758,203	(1,891,916)
Total		289,064,652	221,678,282	(67,386,370)
1	Investment in bond	51,853,648	51,763,524	(90,124)
Total		51,853,648	51,763,524	(90,124)
Grand Total		340,918,300	273,441,806	(67,476,494)



LankaBangla 1st Balanced Unit Fund
Valuation of Closed End Mutual Fund

As per BSEC Circular No. SEC/CMRRCD/2009-193/172, dated 30 June 2015 Closed End Mutual Fund Valuation

Annxure-B

Sl. No.	Name of the Mutual Fund	Face value	No. of Units	Average cost per unit	Total acquisition cost	Market Price per unit	Total Market Value	Unrealised gain/ (loss) (based on MP)	Particular Funds NAV on 01/03/2026	85% Last NAV (Tk./unit)	Required provision	Unrealised loss recovery	Total adjusted market price
1	LR Global Bangladesh Mutual Fund One	10.00	804,910	7.78	6,262,792	3.30	2,656,203	(3,606,589)	8.63	7.34	(358,375)	3,248,214	5,904,417



LankaBangla 1st Balanced Unit Fund
Acquisition of shares from secondary market
For the Period from 01 January 2026 to 31 March 2026

Annxure-C

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Market Price Per Share	Total Market Value	Excess / (Deficit)
Bangladesh Steel Re-Rolling Mills Limited	77,662	81.29	6,313,043	83.10	6,453,712	140,669
Bangladesh Submarine Cables PLC	50,000	138.85	6,942,313	138.00	6,900,000	(42,313)
Robi Axiata PLC	400,000	29.07	11,629,000	29.00	11,600,000	(29,000)
IT Consultants PLC	200,000	39.02	7,803,476	37.60	7,520,000	(283,476)
Apex Footwear Limited	50,000	192.81	9,640,553	184.00	9,200,000	(440,553)
			<u>42,328,385</u>		<u>41,673,712</u>	<u>(654,673)</u>

LankaBangla 1st Balanced Unit Fund
Acquisition of shares from secondary market
For the Period from 01 January 2025 to 31 March 2025

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Market Price Per Share	Total Market Value	Excess / (Deficit)
Beximco Pharmaceuticals Limited	63,052	75.92	4,786,618	99.10	6,248,454	1,461,836
Asian Tiger Sandhani Life Growth Fund	2,000,000	6.99	13,985,676	7.50	15,000,000	1,014,324
			<u>18,772,294</u>		<u>21,248,454</u>	<u>2,476,160</u>



LankaBangla 1st Balanced Unit Fund
Gain/(Loss) on sale of marketable securities
For the Period from 01 January 2026 to 31 March 2026

Annxure-D

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Sale Price per Share	Total Sale Value	Gain/(Loss)
Robi Axiata PLC	400,000	29.07	11,629,000	29.73	11,890,200	261,200
			11,629,000		11,890,200	261,200

LankaBangla 1st Balanced Unit Fund
Gain/(Loss) on sale of marketable securities
For the Period from 01 January 2025 to 31 March 2025

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Sale Price per Share	Total Sale Value	Gain/(Loss)
BRAC Bank PLC	100,000	43.73	4,373,265	48.61	4,861,431	488,166
			4,373,265		4,861,431	488,166



LankaBangla 1st Balanced Unit Fund

Dividend Income

For the Period from 01 January 2026 to 31 March 2026

Annxure-E

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend
Green Delta Insurance Limited	8-Mar-2026	150,000	10.00	1,500,000	27%	405,000
Marico Bangladesh Limited	17-Feb-2026	5,500	10.00	55,000	475%	261,250
Grameenphone Limited	3-Mar-2026	95,000	10.00	950,000	105%	997,500
						1,663,750

LankaBangla 1st Balanced Unit Fund

Dividend Income

For the Period from 01 January 2025 to 31 March 2025

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	150,000	10.00	1,500,000	25%	375,000
Reliance Insurance Limited	3-Mar-2025	150,000	10.00	1,500,000	30%	450,000
Marico Bangladesh Limited	23-Feb-2025	5,500	10.00	55,000	440%	242,000
Grameenphone Limited	26-Feb-2025	95,000	10.00	950,000	170%	1,615,000
British American Tobacco bangladesh Company Limited	26-Feb-2025	75,000	10.00	750,000	150%	1,125,000
Web Coats PLC	26-Nov-2024	3,504	10.00	35,040	10%	3,504
						3,810,504



LankaBangla 1st Balanced Unit Fund
Interest on Bank deposit, TDR and Bond/Bill
For the Period from 01 January 2026 to 31 March 2026

Interest on Bank Deposit

Annxure-F

SI No.	Fund Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Amount in Taka
1	LankaBangla 1st Balanced Unit Fund	BRAC Bank PLC	Banani Branch	2051155210002	SND	6.00%	305,447
2				1507205115521001		6.00%	3,084
3		ONE Bank PLC		0183000000464		4.50%	166,087
Total							474,618

Coupon on Government Treasury Bond/Bill

SI No.	Fund Name	Particulars	Value	Rate (%)	Amount in Taka
1	LankaBangla 1st Balanced Unit Fund	TB5Y1228 (05Y BGTB 13/12/2028)	25,000,000	10.35%	774,828
2		TB20Y1242 (20Y BGTB 28/12/2042)	20,000,000	8.95%	462,253
3		Government 91 Days Treasury Bill	28,769,610	10.18%	457,366
Total					1,694,447

Interest on Non-Listed Corporate Bonds

SI No.	Fund Name	Particulars	Value	Rate (%)	Amount in Taka
1	LankaBangla 1st Balanced Unit Fund	Subordinated Tier-II Capital Bond	5,000,000	9.92%	63,830
2			2,500,000	10.09%	29,026
3		LB 4th Zero Coupon Bond	15,737,945	11.09%	430,357
4			8,662,764	12.03%	256,964
Total					780,177

Grand Total					2,949,242
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LankaBangla 1st Balanced Unit Fund
Interest on Bank deposit, TDR and Bond/Bill
For the Period from 01 January 2025 to 31 March 2025

Interest on Bank Deposit

SI No.	Fund Name	Bank Name	Branch Name	Account Number	Account Type	Rate (%)	Amount in Taka
1	LankaBangla 1st Balanced Unit Fund	BRAC Bank PLC	Banani Branch	2051155210002	SND	6.00%	263,789
2				1507205115521001		6.00%	5,737
3		ONE Bank PLC		0183000000464		4.50%	29,761
Total							299,287

Interest on Term Deposit (TDR)

SI No.	Name of Instrument	Issuer Company	Branch	Instrument Number	Value	Rate (%)	Amount in Taka
1	LankaBangla 1st Balanced Unit Fund	LankaBangla Finance PLC	Motijheel	001223600000295	47,500,000	12.50%	1,484,375
2				001223600000537	30,000,000	12.50%	927,198
Total							2,411,573

Interest on Non-Listed Corporate Bonds

SI No.	Fund Name	Particulars	Value	Rate (%)	Amount in Taka
1	LankaBangla 1st Balanced Unit Fund	Subordinated Tier-II Capital Bond	10,000,000	8.91%	93,012
2			7,500,000	9.50%	83,938
3		LB 3rd Zero Coupon Bond	5,790,109	7.31%	70,738
4		LB 4th Zero Coupon Bond	24,909,993	11.09%	681,169
5			12,293,311	12.03%	364,657
Total					1,293,514

Grand Total					4,004,374
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LankaBangla 1st Balanced Unit Fund

Dividend Receivables

As at 31 March 2026

Annxure-G

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend
Green Delta Insurance Limited	8-Mar-2026	150,000	10.00	1,500,000	27%	405,000
Grameenphone Limited	3-Mar-2026	95,000	10.00	950,000	105%	997,500
						<u>1,402,500</u>

LankaBangla 1st Balanced Unit Fund

Dividend Receivables

As at 31 December 2025

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend
MJL Bangladesh PLC	17-Nov-2025	75,000	10.00	750,000	52%	390,000
United Power Generation & Distribution Co. Ltd.	17-Nov-2025	30,000	10.00	300,000	65%	195,000
Olympic Industries Limited	17-Nov-2025	50,000	10.00	500,000	30%	150,000
Craftsman Footwear and Accessories Limited	16-Nov-2025	2,577	10.00	25,770	10.50%	2,706
						<u>737,706</u>

