LankaBangla 1st Balanced Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Financial Position (Unaudited)

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

As at 30 June 2026

Particulars	Notes	Amount in Taka	
		30-Jun-2026	31-Dec-2025
A. Assets			
Investments in securities at market price	6.00	299,227,597	236,280,360
Investment in non-listed securities (Bond)	7.00	47,066,096	29,400,709
Deposit and prepayments	8.00	701,975	559,267
Other receivables	9.00	10,473,046	1,128,354
Cash and cash equivalents	10.00	20,068,169	94,104,416
Total Assets		**377,536,883**	**361,473,106**
B. Liabilities			
Liability for expenses	11.00	3,458,326	3,933,109
Total Liabilities		**3,458,326**	**3,933,109**
C. Net Assets (A-B)		**374,078,557**	**357,539,997**
D. Owners' Equity			
Unit capital fund	12.00	314,453,120	313,770,040
Unit premium reserve	13.00	6,591,440	6,471,439
Retained earnings	14.00	51,510,398	35,774,919
Dividend equalization reserve		1,523,599	1,523,599
Total		**374,078,557**	**357,539,997**
Net Asset Value (NAV) Per Unit			
At market price	15.00	**11.90**	**11.39**
At cost price	16.00	**13.08**	**13.75**

On behalf of LankaBangla 1st Balanced Unit Fund

Chief Executive Officer
LankaBangla Asset Management Company Limited

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 (মিউচ্যুয়াল ফান্ড) বিধিমালা, ২০২৫, উপ-বিধি (৮২) (২) (খ)

For the Period from 01 January 2026 to 30 June 2026

Particulars	Notes	Amount in Taka			
		1-Jan-2026 to 30-Jun-2026	1-Jan-2025 to 30-Jun-2025	1-Apr-2026 to 30-Jun-2026	1-Apr-2025 to 30-Jun-2025
Revenue					
Gain/(loss) on sale of marketable securities	17.00	(3,346,523)	476,930	(3,607,723)	(11,236)
Dividend income	18.00	5,226,250	6,845,504	3,562,500	3,035,000
Interest income	19.00	6,295,242	10,850,336	3,346,000	6,845,962
		8,174,969	**18,172,770**	**3,300,777**	**9,869,726**
Less : Operating Expenses					
Management fees		3,370,497	3,715,390	1,689,708	1,864,106
Trustee fees		175,110	198,104	87,716	99,342
Custodian fees		86,103	95,343	43,250	46,737
BSEC annual fees		209,367	178,756	105,262	89,872
Advertisement and publication expenses		24,000	78,000	24,000	18,000
CDBL settlement and demat charges		12,240	3,102	1,533	1,875
CDBL fees		22,810	22,812	11,468	11,469
Selling agent commission		1,500		1,500	-
Bank charges and excise duty		55,050	43,220	3,260	41,610
Total Expenses		**3,956,677**	**4,334,727**	**1,967,697**	**2,173,011**
Profit/(Loss) Before Provision for the Period		**4,218,292**	**13,838,043**	**1,333,080**	**7,696,715**
Add/(Less): (Provision)/write back of provision for the period	20.00	36,618,790	(3,395,018)	30,156,726	(6,290,506)
Net Profit/(Loss) After Provision for the Period		**40,837,082**	**10,443,025**	**31,489,806**	**1,406,209**
Earnings Per Unit (EPU) After Provision for the Period	**21.00**	**1.30**	**0.28**	**1.00**	**0.04**

On behalf of LankaBangla 1st Balanced Unit Fund

Chief Executive Officer
LankaBangla Asset Management Company Limited

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 (মিউচ্যুয়াল ফান্ড) বিধিমালা, ২০২৫, উপ-বিধি (৮২) (২) (খ)

For the Period from 01 January 2026 to 30 June 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	1,097,280	-	-	-	1,097,280
Unit fund decrease for the period	(414,200)	-	-	-	(414,200)
Unit premium reserve for the period	-	167,140	-	-	167,140
Unit discount for the period	-	(47,139)	-	-	(47,139)
Net Profit/(loss) after provision for the period	-	-	40,837,082	-	40,837,082
Dividend paid	-	-	(25,101,603)	-	(25,101,603)
Closing balance as at 30 June 2026	**314,453,120**	**6,591,440**	**51,510,398**	**1,523,599**	**374,078,557**

LankaBangla 1st Balanced Unit Fund

Asset Manager: LankaBangla Asset Management Company Limited

Statement of Changes in Equity (Unaudited)

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

For the Period from 01 January 2025 to 30 June 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	851,440	-	-	-	851,440
Unit fund decrease for the period	(557,170)	-	-	-	(557,170)
Unit premium reserve for the period	-	49,706	-	-	49,706
Unit discount for the period	-	(35,102)	-	-	(35,102)
Net Profit/(loss) after provision for the period	-	-	10,443,025	-	10,443,025
Cash dividend paid	-	-	(11,287,362)	-	(11,287,362)
Closing balance as at 30 June 2025	**376,539,670**	**15,143,404**	**17,269,566**	**-**	**408,952,640**

On behalf of LankaBangla 1st Balanced Unit Fund

Chief Executive Officer
LankaBangla Asset Management Company Limited

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 (মিউচ্যুয়াল ফান্ড) বিধিমালা, ২০২৫, উপ-বিধি (৮২) (২) (খ)

For the Period from 01 January 2026 to 30 June 2026

Particulars	Notes	Amount in Taka	
		1-Jan-2026 to 30-Jun-2026	1-Jan-2025 to 30-Jun-2025
A. Cash Flows from Operating Activities			
Gain on sale of securities	22.00	(3,848,217)	476,930
Dividend income received in cash	23.00	4,238,956	6,385,581
Interest income realized in cash	24.00	5,934,958	10,584,326
Pre Payments and Payment made for expenses	25.00	(4,574,176)	(4,728,117)
Net cash flows from/(used in) operating activities		**1,751,521**	**12,718,720**
B. Cash Flows from Investing Activities			
Acquisition of shares from secondary market	26.00	(62,891,880)	(18,772,291)
Proceeds from sale of shares in secondary market	27.00	29,071,012	7,884,501
Investments in TDR		-	(4,308,959)
Investments in 91 days government treasury bill		(27,113,368)	-
Investments return from non listed bond		9,447,980	14,515,795
Net cash flows from/(used in) investing activities		**(51,489,256)**	**(680,957)**
C. Cash Flows from Financing Activities			
Proceeds from issuance of units	28.00	1,264,430	901,168
Payments made for re-purchase of units	29.00	(461,339)	(592,272)
Cash dividend paid	30.00	(25,101,603)	(11,287,362)
Net cash flows from/(used in) financing activities		**(24,298,512)**	**(10,978,466)**
D. Net Cash Inflows/Outflows for the period (A+B+C)		**(74,036,247)**	**1,059,297**
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)		**20,068,169**	**29,191,909**
Net Operating Cash Flows Per Unit (NOCFU)	**31.00**	**0.06**	**0.34**

On behalf of LankaBangla 1st Balanced Unit Fund

Chief Executive Officer
LankaBangla Asset Management Company Limited

Manager
LankaBangla Asset Management Company Limited

LankaBangla 1st Balanced Unit Fund

Notes to the Financial Statements

As at 30 June 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 (মিউচ্যুয়াল 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.

Lankabangla Asset Management Company Ltd.

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) 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 ক্সচেঞ্জ কমিশন (মিউচ্যুয়াল 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.

Lankabangla Asset Management Company Ltd.

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.

Lankabangla Asset Management Company Ltd.

4.7 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:

NAV (Taka)	Percentage (%)
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

4.8 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.

4.9 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.

4.10 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.

4.11 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.

4.12 Taxation

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

4.13 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.

4.14 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 Asset Management Company Ltd.

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 30 June 2026

	Particulars	Amount in Taka	
		30-Jun-2026	31-Dec-2025
6.00	**Investments in securities at market price**		
	Investment in shares (Annexure - A)	234,563,508	172,971,498
	Investments in mutual fund (Annexure - A)	12,154,689	14,144,378
	Investment in bond (Annexure - A)	52,509,400	49,164,484
		299,227,597	**236,280,360**
7.00	**Investment in non-listed securities (Bond/Bill)**		
	Non listed government treasury bill		
	91 Days government treasury bill	27,113,368	-
	Non listed subordinated tier-II capital bond		
	LBFPLC - subordinated tier-II capital bond	2,500,000	5,000,000
	Non-convertible zero coupon bond		
	LBFPLC - 4th Zero Coupon Bond	10,770,198	15,737,945
	LBFPLC - 4th Zero Coupon Bond	6,682,530	8,662,764
		47,066,096	**29,400,709**
8.00	**Deposit and prepayments**		
	Deposit		
	Security deposit - CDBL	300,000	300,000
	Prepayments		
	Annual fees - BSEC	371,034	209,367
	Annual fees - Trustee	9,516	5,664
	Annual fees - CDBL	21,425	44,236
		401,975	**259,267**
		701,975	**559,267**
9.00	**Other receivables**		
	Accrued interest on listed government treasury bond	142,707	-
	Accrued interest on 91 days government treasury bill	377,359	-
	Accrued interest on non listed corporate bond	230,866	390,648
	Receivable from broker house (Share sale)	7,997,114	-
	Dividend receivable (Annexure-F)	1,725,000	737,706
		10,473,046	**1,128,354**
10.00	**Cash and cash equivalents**		
	Main Bank Accounts (N:10.01)	19,565,389	93,856,807
	SIP Bank Accounts (N:10.02)	366,010	177,813
	Dividend Bank Accounts (N:10.03)	107,715	62,486
	CD Bank Accounts (N:10.04)	29,055	7,310
	Brokerage Accounts (N:10.05)	-	-
	Total	**20,068,169**	**94,104,416**
10.01	**Bank accounts (Main):**		
	BRAC Bank PLC. (Banani branch)-A/C No. 2051155210002	11,180,808	56,493,317
	ONE Bank PLC. (Banani branch)-A/C No. 0183000000464	8,384,581	37,363,490
		19,565,389	**93,856,807**
10.02	**Bank accounts (SIP):**		
	BRAC Bank PLC. (Banani branch)-A/C No. 1507205115521001	**366,010**	**177,813**
10.03	**Bank accounts (Dividend):**		
	ONE Bank PLC. (Banani branch)-A/C No. 0183000001128	**107,715**	**62,486**
10.04	**Bank account (CD):**		
	ONE Bank PLC. (Banani branch)-A/C No. 0181020004141	**29,055**	**7,310**
10.05	**Cash at broker house:**		
	LankaBangla Securities PLC. (Principal Branch)-Trading Code No. A16325	-	-

LankaBangla Asset Management Company Ltd.

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 30 June 2026

	Particulars	Amount in Taka 30-Jun-2026	Amount in Taka 31-Dec-2025
11.00	**Liability for expenses**		
	Management fees	3,370,497	3,772,940
	Custodian fees	86,247	96,895
	Advertisement and publication expenses	-	13,200
	Selling agent commission	1,500	
	Audit fees	-	50,000
	Unclaimed dividend account	-	-
	Other payable	82	74
		3,458,326	**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 109,728 units of Tk. 10 each	1,097,280	1,006,270
	Less: Surrendered of 41,420 units of Tk. 10 each	(414,200)	(63,481,630)
	Closing balance as at 30 June 2026	**314,453,120**	**313,770,040**

****As at 30 June 2026, the total number of units of LankaBangla 1st Balanced Unit Funds stood at 31,445,312 held by 27 unitholders**.**

		30-Jun-2026	31-Dec-2025
	Details of Unit Holding Position as on Reporting Date (%)		
	Sponsor	15.90%	15.93%
	Insitution	57.24%	57.37%
	Mutual Fund	25.99%	26.05%
	Individual	0.87%	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	167,140	73,370
	Less: Unit discount for the period	(47,139)	(8,730,731)
	Closing balance as at 30 June 2026	**6,591,440**	**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	40,837,082	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 30 June 2026	**51,510,398**	**35,774,919**
15.00	**Net Asset Value (NAV) per unit at market price**		
	Total asset value at market price	377,536,883	361,473,106
	Less: Liability for expenses	(3,458,326)	(3,933,109)
		374,078,557	357,539,997
	Number of units	31,445,312	31,377,004
	NAV per unit at market price	**11.90**	**11.39**
16.00	**Net Asset Value (NAV) per unit at cost price**		
	Total net asset value at market price	374,078,557	357,539,997
	Add: Unrealized loss on securities for the period	37,319,768	73,938,558
		411,398,325	431,478,555
	Number of units	31,445,312	31,377,004
	NAV per unit at cost price	**13.08**	**13.75**

LankaBangla Asset Management Company Ltd.

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 30 June 2026

	Particulars	Amount in Taka 1-Jan-2026 to 30-Jun-2026	Amount in Taka 1-Jan-2025 to 30-Jun-2025
17.00	**Gain/(Loss) on sale of marketable securities (Annxure-C)**	**(3,346,523)**	**476,930**
18.00	**Dividend income (Annxure-D)**	**5,226,250**	**6,845,504**
19.00	**Interest income (Annxure-E)**	**6,295,242**	**10,850,336**
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	36,618,790	(3,395,018)
	Total unrealized gain/(loss) for the period	**(37,319,768)**	**(75,912,644)**
21.00	**Earnings per unit**		
	Net Profit/(Loss) After Provision for the Period	**40,837,082**	**10,443,025**
	Number of units	31,445,312	37,653,967
	Earnings Per Unit (EPU) After Provision for the Period	**1.30**	**0.28**
22.00	**Gain on sale of securities**		
	Gain on sale of securities (Annxure-C)	(3,346,523)	476,930
	Less: Profit not received in cash	(501,694)	-
		(3,848,217)	**476,930**
23.00	**Dividend income received in cash**		
	Dividend income from investment in securities	5,226,250	6,845,504
	Add: Previous year dividend receivable	737,706	1,519,327
	Less: Current period dividend receivable	(1,725,000)	(1,979,250)
		4,238,956	**6,385,581**
24.00	**Interest income realized in cash**		
	Interest income	6,295,242	10,850,336
	Add: Previous year interest receivable on Bank, TDR & Bonds	390,648	1,098,078
	Less: Current period interest receivable on Bank, TDR & Bonds	(750,932)	(1,364,088)
		5,934,958	**10,584,326**
25.00	**Pre payments and payment made for expenses:**		
	Total expenses	3,956,677	4,334,727
	Less: Preliminary expenses	-	-
	Add: Previous year operating expenses payable (N: 25.01)	3,373,924	3,457,635
	Less: Current period operating expenses payable (N: 25.02)	(2,756,425)	(3,064,245)
		4,574,176	**4,728,117**
25.01	**Previous year operating expenses payable**		
	Current Liabilities (Previous year)	3,933,109	3,980,560
	Add: Current period adjustment	82	67
	Less: Advance payment of fees (Previous year)	(559,267)	(522,992)
		3,373,924	**3,457,635**
25.02	**Current Period Operating Expenses payable**		
	Current Liabilities (Current period)	3,458,326	3,819,607
	Add: Last year adjustment	74	50
	Less: Advance payment of fees (Current period)	(701,975)	(755,412)
		2,756,425	**3,064,245**

Lankabangla Asset Management Company Ltd

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 30 June 2026

	Particulars	Amount in Taka	
		1-Jan-2026 to 30-Jun-2026	1-Jan-2025 to 30-Jun-2025
26.00	**Acquisition of shares from secondary market**		
	Acquisition of shares from secondary market (Annexure-B)	62,894,880	18,772,294
	Less: Adjusted with sale of share	-	-
		62,894,880	**18,772,294**
27.00	**Proceeds from sale of shares in secondary market**		
	Cost of sale of shares in secondary market (Annexure-C)	36,566,432	7,884,501
	Less: Cost of sale not received in cash	(7,495,420)	-
		29,071,012	**7,884,501**
28.00	**Proceeds from issuance of units**	**1,264,430**	**901,168**
29.00	**Payments made for re-purchase of units**	**(461,339)**	**(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	1,751,521	12,718,720
	Number of units	31,445,312	37,653,967
	Net operating cash flow per unit	**0.06**	**0.34**
32.00	**Profit and Earnings Per Unit available for Distribution**		
	Retained rarnings 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	40,837,082	10,443,025
	Add: Dividend equalization reserve	-	-
		51,510,398	**17,269,565**
	Number of Units	31,445,312	37,653,967
	Per Unit Profit Available for Distribution	**1.64**	**0.46**

On behalf of LankaBangla 1st Balanced Unit Fund

Chief Executive Officer
LankaBangla Asset Management Company Limited

Manager
LankaBangla Asset Management Company Limited

Annexure-A

LankaBangla 1st Balanced Unit Fund

Investment in shares

As at 30 June 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	300,000	43.99	13,198,305	65.50	19,650,000	3.50%	6,451,695
2		Jamuna Bank PLC	300,000	23.71	7,112,738	24.00	7,200,000	1.88%	87,262
					20,311,043		**26,850,000**	**5.38%**	**6,538,957**
1	Financial Institutions	IDLC Finance PLC	315,000	41.15	12,963,259	41.40	13,041,000	3.43%	77,741
					12,963,259		**13,041,000**	**3.43%**	**77,741**
1	Insurance	Green Delta Insurance Limited	150,000	78.47	11,770,577	67.00	10,050,000	3.12%	(1,720,577)
2		Pioneer Insurance Company Limited	173,250	84.14	14,577,953	71.90	12,456,675	3.86%	(2,121,278)
3		Reliance Insurance Limited	150,000	89.46	13,419,660	120.20	18,030,000	3.55%	4,610,340
					39,768,190		**40,536,675**	**10.53%**	**768,485**
1	Pharmaceuticals & Chemicals	Beximco Pharmaceuticals Limited	200,000	121.81	24,362,507	140.60	28,120,000	6.45%	3,757,493
2		Marico Bangladesh Limited	5,000	2,327.40	11,636,978	2,771.20	13,856,000	3.08%	2,219,022
					35,999,485		**41,976,000**	**9.54%**	**5,976,515**
1	Fuel & Power	MJL Bangladesh PLC	125,000	103.25	12,906,534	94.50	11,812,500	3.42%	(1,094,034)
2		United Power Generation & Distribution Co. Ltd.	30,000	284.69	8,540,780	123.90	3,717,000	2.26%	(4,823,780)
					21,447,314		**15,529,500**	**5.68%**	**(5,917,814)**
1	Engineering	Bangladesh Steel Re-Rolling Mills Limited	77,662	81.29	6,313,043	105.60	8,201,107	1.67%	1,888,064
2		Singer Bangladesh Limited	50,000	109.97	5,498,713	81.60	4,080,000	1.46%	(1,418,713)
					11,811,756		**12,281,107**	**3.13%**	**469,351**
1	Food & Allied	British American Tobacco bd. Limited	75,000	475.92	35,693,918	219.60	16,470,000	9.45%	(19,223,918)
2		Olympic Industries Limited	50,000	166.50	8,324,960	155.00	7,750,000	2.21%	(574,960)
					44,018,878		**24,220,000**	**11.66%**	**(19,798,878)**
1	Telecommunication	Bangladesh Submarine Cables PLC	50,000	138.85	6,942,313	157.50	7,875,000	1.84%	932,687
2		Grameenphone Limited	85,000	459.03	39,017,244	259.60	22,066,000	10.33%	(16,951,244)
					45,959,557		**29,941,000**	**12.17%**	**(16,018,557)**
1	IT Sector	IT Consultants PLC	200,000	39.02	7,803,476	48.40	9,680,000	2.07%	1,876,524
					7,803,476		**9,680,000**	**2.07%**	**1,876,524**
1	Textile	Envoy Textiles Limited	200,000	52.57	10,514,428	56.20	11,240,000	2.79%	725,572
					10,514,428		**11,240,000**	**2.79%**	**725,572**
1	Tannery Industries	Craftsman Footwear and Accessories Limited	2,577	10.00	25,770	35.40	91,226	0.01%	65,456
					25,770		**91,226**	**0.01%**	**65,456**
1	Miscellaneous	LankaBangla Securities PLC	805,000	21.64	17,420,442	11.40	9,177,000	4.61%	(8,243,442)
					17,420,442		**9,177,000**	**4.61%**	**(8,243,442)**
		Grand Total			**268,043,598**		**234,563,508**	**71.00%**	**(33,480,090)**

LankaBangla Asset Management Company Ltd

LankaBangla 1st Balanced Unit Fund

Investments in mutual funds

As at 30 June 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	95.63	7,313,782	2.36%	(1,589,845)
2		LR Global Bangladesh Mutual Fund One	804,910	7.78	6,262,792	3.50	2,817,185	1.66%	(3,445,607)
3		SEML Lecture Equity Management Fund	195,340	7.60	1,483,700	10.36	2,023,722	0.39%	540,022
		Total			**16,650,119**		**12,154,689**	**4.41%**	**(4,495,430)**

LankaBangla 1st Balanced Unit Fund

Investment in bonds

As at 30 June 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	75.00	9,633,900	3.62%	(2,544,393)
1	G-SEC (T.Bond)	TB5Y1228 (5Y BGTB 13/12/2028)	250,000	96.63	24,156,315	99.99	24,997,500	8.07%	841,185
2		TB20Y1242 (20Y BGTB 28/12/2042)	200,000	77.60	15,519,040	89.39	17,878,000	5.19%	2,358,960
		Total			**51,853,648**		**52,509,400**	**16.88%**	**655,752**

Amount in Taka

Sl. No.	Investment in securities at market price	Total cost price	Total market price	Excess / (Deficit)
1	Investment in shares	268,043,598	234,563,508	(33,480,090)
2	Investments in mutual funds	16,650,119	12,154,689	(4,495,430)
	Total	**284,693,717**	**246,718,197**	**(37,975,520)**
1	Investment in bonds	51,853,648	52,509,400	655,752
	Total	**51,853,648**	**52,509,400**	**655,752**
	Grand Total	**336,547,365**	**299,227,597**	**(37,319,768)**

Lankabangla Asset Management Company Ltd

LankaBangla 1st Balanced Unit Fund

Acquisition of shares from secondary market

For the Period from 01 January 2026 to 30 June 2026

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	70,000	68.77	4,814,005	65.50	4,585,000	(229,005)
Jamuna Bank PLC	200,000	26.19	5,238,063	24.00	4,800,000	(438,063)
Envoy Textiles Limited	200,000	52.57	10,514,428	56.20	11,240,000	725,572
Bangladesh Steel Re-Rolling Mills Limited	77,662	81.29	6,313,043	105.60	8,201,107	1,888,064
Bangladesh Submarine Cables PLC	50,000	138.85	6,942,312	157.50	7,875,000	932,688
Robi Axiata PLC	400,000	29.07	11,629,000	32.60	13,040,000	1,411,000
IT Consultants PLC	200,000	39.02	7,803,476	48.40	9,680,000	1,876,524
Apex Footwear Limited	50,000	192.81	9,640,553	205.60	10,280,000	639,447
			62,894,880		**69,701,107**	**6,806,227**

LankaBangla 1st Balanced Unit Fund

Acquisition of shares from secondary market

For the Period from 01 January 2025 to 30 June 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	86.10	5,428,777	642,159
Asian Tiger Sandhani Life Growth Fund	2,000,000	6.99	13,985,676	8.17	16,340,000	2,354,324
			18,772,294		**21,768,777**	**2,996,483**

Lankabangla Asset Management Company Ltd.

LankaBangla 1st Balanced Unit Fund
Gain/(Loss) on sale of marketable securities
For the Period from 01 January 2026 to 30 June 2026

Annxure-C

Company Name	Share Quantity	Average Cost Price per Share	Total Cost Value	Sale Price per Share	Total Sale Value	Gain/(Loss)
Jamuna Bank PLC	200,000	23.71	4,741,825	23.94	4,788,000	46,175
Beximco Pharmaceuticals Limited	13,052	121.81	1,589,897	140.15	1,829,221	239,324
Marico Bangladesh Limited	500	2,327.40	1,163,698	2,759.78	1,379,892	216,194
Apex Footwear Limited	50,000	192.81	9,640,553	198.67	9,933,438	292,885
Grameenphone Limited	10,000	459.03	4,590,264	240.61	2,406,088	(2,184,176)
Bangladesh Export Import Company	38,889	82.57	3,211,195	25.54	993,070	(2,218,125)
Robi Axiata PLC	400,000	29.07	11,629,000	29.73	11,890,200	261,200
			36,566,432		**33,219,909**	**(3,346,523)**

LankaBangla 1st Balanced Unit Fund
Gain/(Loss) on sale of marketable securities
For the Period from 01 January 2025 to 30 June 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
TB5Y0425 (05Y BGTB 29/04/2025)	35,000	100.32	3,511,236	100.00	3,500,000	(11,236)
			7,884,501		**8,361,431**	**476,930**

Lankabangla Asset Management Company Ltd.

LankaBangla 1st Balanced Unit Fund

Dividend Income

For the Period from 01 January 2026 to 30 June 2026

Annxure-D

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend
BRAC Bank PLC	17-May-2026	200,000	10.00	2,000,000	15%	300,000
Jamuna Bank PLC	3-Jun-2026	500,000	10.00	5,000,000	29%	1,450,000
IDLC Finance PLC	19-Apr-2026	300,000	10.00	3,000,000	15%	450,000
Green Delta Insurance Limited	8-Mar-2026	150,000	10.00	1,500,000	27%	405,000
Pioneer Insurance Company Limited	5-Apr-2026	165,000	10.00	1,650,000	25%	412,500
Reliance Insurance Limited	31-Mar-2026	150,000	10.00	1,500,000	30%	450,000
Marico Bangladesh Limited	17-Feb-2026	5,500	10.00	55,000	475%	261,250
Marico Bangladesh Limited	1-Jun-2026	5,500	10.00	55,000	500%	275,000
British American Tobacco bd. Limited	3-Mar-2026	75,000	10.00	750,000	30%	225,000
Grameenphone Limited	3-Mar-2026	95,000	10.00	950,000	105%	997,500
						5,226,250

LankaBangla 1st Balanced Unit Fund

Dividend Income

For the Period from 01 January 2025 to 30 June 2025

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend
BRAC Bank PLC	25/05/2025	500,000	10.00	5,000,000	12.50%	625,000
City Bank PLC	22/05/2025	500,000	10.00	5,000,000	12.50%	625,000
IDLC Finance PLC	12/05/2025	200,000	10.00	2,000,000	15%	300,000
Green Delta Insurance Limited	4-Mar-2025	150,000	10.00	1,500,000	25%	375,000
Pioneer Insurance Company Limited	07/04/2025	165,000	10.00	1,650,000	25%	412,500
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
Marico Bangladesh Limited	26/05/2025	5,500	10.00	55,000	1950%	1,072,500
Grameenphone Limited	26-Feb-2025	95,000	10.00	950,000	170%	1,615,000
British American Tobacco bangladesh Co	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
LankaBangla Securities PLC	30-Dec-2024	Interim Dividend Rejected by BSEC				(281,750)
LankaBangla Securities PLC	19/06/2025	805,000	10.00	8,050,000	3.50%	281,750
						6,845,504

LankaBangla Asset Management Company Ltd.

LankaBangla 1st Balanced Unit Fund

Interest on Bank deposit, TDR and Bond/Bill

For the Period from 01 January 2026 to 30 June 2026

Annxure-E

Interest on Bank Deposit

Sl 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%	431,096
2				1507205115521001		6.00%	8,043
3		ONE Bank PLC		0183000000464		4.50%	305,929
4				183000001128		4.50%	45,802
Total							**790,870**

Coupon on Government Treasury Bond/Bill

Sl 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%	1,421,703
2		TB20Y1242 (20Y BGTB 28/12/2042)	20,000,000	8.95%	909,753
3		Government 91 Days Treasury Bill	28,769,610	10.18%	730,391
4		Government 91 Days Treasury Bill	27,113,368	10.16%	377,359
Total					**3,439,206**

Interest on Non-Listed Corporate Bonds

Sl 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%	91,916
3		LB 4th Zero Coupon Bond	15,737,945	11.09%	698,226
4			10,770,198	10.91%	112,674
5			8,662,764	12.03%	482,649
6			6,682,530	11.96%	26,276
Total					**1,475,571**

Interest on Listed Corporate Bonds

Sl No.	Fund Name	Particulars	Value	Rate (%)	Amount in Taka
1	LankaBangla 1st Balanced Unit Fund	Beximco Green Sukuk Al Istisna'a	12,845,200	4.59%	589,595
Total					**589,595**

Grand Total	**6,295,242**

LankaBangla Asset Management Company Ltd.

LankaBangla 1st Balanced Unit Fund

Interest on Bank deposit, TDR and Bond/Bill

For the Period from 01 January 2025 to 30 June 2025

Interest on Bank Deposit

Sl 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%	486,521
2				1507205115521001		6.00%	12,881
3		ONE Bank PLC		0183000000464		4.50%	53,813
4				0183000001128		4.50%	30,572
Total							**583,787**

Interest on Term Deposit (TDR)

Sl 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%	2,226,563
2				001223600000295	49,953,958	12.59%	794,789
3				001223600000537	30,000,000	12.50%	1,813,187
4				001223600000537	31,855,000	12.75%	55,637
Total							**4,890,176**

Interest on Non-Listed Corporate Bonds

Sl 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%	261,575
		LB 3rd Zero Coupon Bond	5,790,109	7.31%	70,738
		LB 4th Zero Coupon Bond	24,909,993	11.09%	1,105,152
3			20,446,709	10.91%	213,906
4			12,293,311	12.03%	684,926
5			10,530,909	12.03%	38,180
Total					**2,467,489**

Coupon on Government Treasury Bond/Bill

Sl No.	Fund Name	Particulars	Value	Rate (%)	Amount in Taka
1	LankaBangla 1st Balanced Unit Fund	TB5Y0425 (05Y BGTB 29/04/2025)	3,500,000	8.12%	142,100
2		TB5Y1228 (05Y BGTB 13/12/2028)	25,000,000	10.35%	1,293,750
3		TB20Y1242 (20Y BGTB 28/12/2042)	20,000,000	8.95%	895,000
Total					**2,330,850**

Interest on Listed Corporate Bonds

Sl No.	Fund Name	Particulars	Value	Rate (%)	Amount in Taka
1	LankaBangla 1st Balanced Unit Fund	Beximco Green Sukuk Al Istisna'a	12,845,200	4.50%	578,034
Total					**578,034**

Grand Total	**10,850,336**

LankaBangla 1st Balanced Unit Fund
Dividend Receivables
As at 30 June 2026

Annxure-F

Company Name	Record Date	Number of Shares	Face Value Per Share	Total Face Value Amount	Cash Dividend %	Cash Dividend
Jamuna Bank PLC	3-Jun-2026	500,000	10.00	5,000,000	29%	1,450,000
Marico Bangladesh Limited	1-Jun-2026	5,500	10.00	55,000	500%	275,000
						1,725,000

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
						737,706

Lankabangla Asset Management Company Ltd.