

## LB Gratuity Wealth Builder 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 30 September 2026

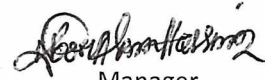
| Particulars                                     | Notes | Amount in Taka    |                   |
|-------------------------------------------------|-------|-------------------|-------------------|
|                                                 |       | 30-Sep-2026       | 30-Jun-2026       |
| <b>A. Assets</b>                                |       |                   |                   |
| Investments (at market price)                   | 6.00  | 54,655,517        | 77,545,856        |
| Investment in non-listed securities (Bond/Bill) | 7.00  | 11,457,972        | -                 |
| Preliminary and issue expenses                  | 8.00  | 612,602           | 694,878           |
| Advance, deposit and prepayments                | 9.00  | 147,588           | 103,348           |
| Other receivables                               | 10.00 | 631,732           | 865,027           |
| Cash and cash equivalents                       | 11.00 | 13,581,182        | 2,122,090         |
| <b>Total Assets</b>                             |       | <b>81,086,593</b> | <b>81,331,199</b> |
| <b>B. Liabilities</b>                           |       |                   |                   |
| Liability for expenses                          | 12.00 | 492,433           | 952,039           |
| <b>Total Liabilities</b>                        |       | <b>492,433</b>    | <b>952,039</b>    |
| <b>C. Net Assets (A-B)</b>                      |       | <b>80,594,160</b> | <b>80,379,160</b> |
| <b>D. Owners' Equity</b>                        |       |                   |                   |
| Unit capital fund                               | 13.00 | 80,891,410        | 81,576,420        |
| Unit premium reserve                            | 14.00 | (1,984,735)       | (1,987,755)       |
| Retained earnings                               | 15.00 | 1,016,443         | 119,453           |
| Dividend equalization reserve                   |       | 671,042           | 671,042           |
| <b>Total</b>                                    |       | <b>80,594,160</b> | <b>80,379,160</b> |
| <b>Net Asset Value (NAV) Per Unit</b>           |       |                   |                   |
| At market price                                 | 16.00 | <b>9.96</b>       | <b>9.85</b>       |
| At cost price                                   | 17.00 | <b>10.89</b>      | <b>10.44</b>      |

On behalf of LB Gratuity Wealth Builder Fund



Chief Executive Officer

LankaBangla Asset Management Company Limited



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

For the Period from 01 July 2026 to 30 September 2026

| Particulars                                                    | Notes | Amount in Taka                  |                                 |
|----------------------------------------------------------------|-------|---------------------------------|---------------------------------|
|                                                                |       | 1-Jul-2026<br>to<br>30-Sep-2026 | 1-Jul-2025<br>to<br>30-Sep-2025 |
| <b>Revenue</b>                                                 |       |                                 |                                 |
| Gain/(loss) on sale of marketable securities                   | 18.00 | 3,504,974                       | (1,541,039)                     |
| Dividend income                                                | 19.00 | 261,250                         | 75,000                          |
| Interest income                                                | 20.00 | 519,892                         | 639,849                         |
|                                                                |       | <b>4,286,116</b>                | <b>(826,190)</b>                |
| <b>Less : Operating Expenses</b>                               |       |                                 |                                 |
| Management fees                                                |       | 472,686                         | 430,104                         |
| Trustee fees                                                   |       | 50,000                          | 50,000                          |
| Custodian fees                                                 |       | 14,730                          | 14,362                          |
| BSEC annual fees                                               |       | 25,205                          | 25,205                          |
| Amortization of preliminary and issue expenses                 |       | 82,276                          | 82,276                          |
| Advertisement and publication expenses                         |       | 27,000                          | 15,600                          |
| CDBL settlement and demat charges                              |       | 3,692                           | 3,315                           |
| CDBL fees                                                      |       | 6,554                           | 6,554                           |
| BO Account Maintenance Charge                                  |       | 600                             | -                               |
| Bank charges and excise duty                                   |       | 1,190                           | 3,920                           |
| <b>Total Expenses</b>                                          |       | <b>683,933</b>                  | <b>631,336</b>                  |
| <b>Profit/(Loss) Before Provision for the Period</b>           |       | <b>3,602,183</b>                | <b>(1,457,526)</b>              |
| Add/(Less): (Provision)/write back of provision for the period | 21.00 | (2,705,193)                     | 8,154,610                       |
| <b>Net Profit/(Loss) After Provision for the Period</b>        |       | <b>896,990</b>                  | <b>6,697,084</b>                |
| <b>Earnings Per Unit (EPU) After Provision for the Period</b>  | 22.00 | <b>0.11</b>                     | <b>0.82</b>                     |

On behalf of LB Gratuity Wealth Builder Fund



Chief Executive Officer

LankaBangla Asset Management Company Limited



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

For the Period from 01 July 2026 to 30 September 2026

Amount in Taka

| Particulars                                      | Unit capital fund | Unit premium /discount | Retained earnings | Dividend Equalization Reserve | Total equity |
|--------------------------------------------------|-------------------|------------------------|-------------------|-------------------------------|--------------|
| Opening balance as at 01 July 2026               | 81,576,420        | (1,987,755)            | 119,453           | 671,042                       | 80,379,160   |
| Unit fund raised for the period                  | 14,990            | -                      | -                 | -                             | 14,990       |
| Unit fund decrease for the period                | (700,000)         | -                      | -                 | -                             | (700,000)    |
| Unit premium reserve for the period              | -                 | 3,230                  | -                 | -                             | 3,230        |
| Unit discount for the period                     | -                 | (210)                  | -                 | -                             | (210)        |
| Net profit/(loss) after provision for the period | -                 | -                      | 896,990           | -                             | 896,990      |
| Closing balance as at 30 September 2026          | 80,891,410        | (1,984,735)            | 1,016,443         | 671,042                       | 80,594,160   |

### LB Gratuity Wealth Builder 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 July 2025 to 30 September 2025

Amount in Taka

| Particulars                                      | Unit capital fund | Unit premium /discount | Retained earnings | Dividend Equalization Reserve | Total equity |
|--------------------------------------------------|-------------------|------------------------|-------------------|-------------------------------|--------------|
| Opening balance as at 01 July 2025               | 81,351,870        | (1,989,570)            | (12,630,350)      | -                             | 66,731,950   |
| Unit fund raised for the period                  | 16,470            | -                      | -                 | -                             | 16,470       |
| Unit fund decrease for the period                | (105,800)         | -                      | -                 | -                             | (105,800)    |
| Unit premium reserve for the period              | -                 | 8,119                  | -                 | -                             | 8,118.98     |
| Unit discount for the period                     | -                 | (1,467)                | -                 | -                             | (1,467)      |
| Net profit/(loss) after provision for the period | -                 | -                      | 6,697,084         | -                             | 6,697,084    |
| Closing balance as at 30 September 2025          | 81,262,540        | (1,982,918)            | (5,933,266)       | -                             | 73,346,356   |

On behalf of LB Gratuity Wealth Builder Fund

Chief Executive Officer

LankaBangla Asset Management Company Limit

Manager

LankaBangla Asset Management Company Limited

## LB Gratuity Wealth Builder 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 July 2026 to 30 September 2026

| Particulars                                                        | Notes        | Amount in Taka                  |                                 |
|--------------------------------------------------------------------|--------------|---------------------------------|---------------------------------|
|                                                                    |              | 1-Jul-2026<br>to<br>30-Sep-2026 | 1-Jul-2025<br>to<br>30-Sep-2025 |
| <b>A. Cash Flows from Operating Activities</b>                     |              |                                 |                                 |
| Gain on sale of securities                                         | 23.00        | 3,504,974                       | (1,541,039)                     |
| Dividend income received in cash                                   | 24.00        | 493,500                         | 200,000                         |
| Interest income realized in cash                                   | 25.00        | 520,937                         | 637,124                         |
| Pre payments and payment made for expenses                         | 26.00        | (1,105,493)                     | (973,403)                       |
| <b>Net cash flows from/(used in) operating activities</b>          |              | <b>3,413,918</b>                | <b>(1,677,318)</b>              |
| <b>B. Cash Flows from Investing Activities</b>                     |              |                                 |                                 |
| Acquisition of shares from secondary market                        | 27.00        | (4,981,783)                     | (22,384,827)                    |
| Proceeds from sale of shares in secondary market                   | 28.00        | 25,166,930                      | 26,434,572                      |
| Investments in 182 days government treasury bill                   |              | (11,457,972)                    | -                               |
| <b>Net cash flows from/(used in) investing activities</b>          |              | <b>8,727,175</b>                | <b>4,049,745</b>                |
| <b>C. Cash Flows from Financing Activities</b>                     |              |                                 |                                 |
| Proceeds from issuance of units                                    | 29.00        | 15,000                          | 15,003                          |
| Payments made for re-purchase of units                             | 30.00        | (697,000)                       | (97,682)                        |
| <b>Net cash flows from/(used in) financing activities</b>          |              | <b>(682,001)</b>                | <b>(82,679)</b>                 |
| <b>D. Net Cash Inflows/Outflows for the period (A+B+C)</b>         |              | <b>11,459,092</b>               | <b>2,289,748</b>                |
| <b>E. Cash and cash equivalents at the beginning of the period</b> |              | <b>2,122,090</b>                | <b>8,763,552</b>                |
| <b>F. Cash and cash equivalents at the end of the period (D+E)</b> |              | <b>13,581,182</b>               | <b>11,053,300</b>               |
| <b>Net Operating Cash Flows Per Unit (NOCFU)</b>                   | <b>32.00</b> | <b>0.42</b>                     | <b>(0.21)</b>                   |

On behalf of LB Gratuity Wealth Builder Fund



Chief Executive Officer

LankaBangla Asset Management Company Limited



Manager

LankaBangla Asset Management Company Limited

## LB Gratuity Wealth Builder Fund

### Notes to the Financial Statements

As at 30 September 2026

#### 1 Introduction

LB Gratuity Wealth Builder Fund (hereafter called as "the Fund") was established under a Trust Deed signed on October 21, 2020 between LBFL Employees' Gratuity Fund Trust 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 November 22, 2020 vide Registration code no. BSEC/Mutual Fund/2020/114 under Bangladesh Securities and Exchange Commission (Mutual Fund) Bidhimala, 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 August 18, 2021 with Unit Capital Fund TK. 100,000,000 divided into 10,000,000 units of Tk. 10 each.

Bangladesh General Insurance Company PLC (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 Closure of accounting year of the Fund

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

#### 3 Objectives

The objective of the fund is to earn superior risk adjusted return by investing in capital market of Bangladesh as permitted by BSEC.

#### 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 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
- 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) Bidhimala, 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 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.

#### 4.10 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 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.

#### 4.12 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.



## LB Gratuity Wealth Builder Fund

Asset Manager: LankaBangla Asset Management Company Limited

Notes to the Financial Statements (Unaudited)

For the Period from 01 July 2026 to 30 September 2026

| Particulars                                                            | Amount in Taka    |                   |
|------------------------------------------------------------------------|-------------------|-------------------|
|                                                                        | 30-Sep-2026       | 30-Jun-2026       |
| <b>6.00 Investments (at market price)</b>                              |                   |                   |
| Investment in shares (Annexure-A)                                      | 44,906,017        | 57,705,216        |
| Investment in mutual fund (Annexure-A)                                 | -                 | 8,094,890         |
| Investment in bond (Annexure-A)                                        | 9,749,500         | 11,745,750        |
|                                                                        | <b>54,655,517</b> | <b>77,545,856</b> |
| <b>7.00 Investment in non-listed securities (Bond/Bill)</b>            |                   |                   |
| 182 days government treasury bill-BD0918205271                         | <b>11,457,972</b> | -                 |
| <b>8.00 Preliminary and issue expenses</b>                             |                   |                   |
| Opening balance as at 01 July 2026                                     | 694,878           | 1,021,300         |
| Less: Amortization made for the period                                 | (82,276)          | (326,422)         |
| Closing balance as at 30 September 2026                                | <b>612,602</b>    | <b>694,878</b>    |
| <b>9.00 Advance, deposit and prepayments</b>                           |                   |                   |
| <b>Advance</b>                                                         |                   |                   |
| Annual fees to BSEC                                                    | 74,794            | 100,000           |
| Annual fees to Trustee                                                 | 50,000            | -                 |
| Annual fees to CDBL                                                    | 22,794            | 3,348             |
|                                                                        | <b>147,588</b>    | <b>103,348</b>    |
| <b>10.00 Other receivables</b>                                         |                   |                   |
| Accrued interest-SND                                                   | 87,955            | 8,537             |
| Accrued interest on 182 days government treasury bill                  | 172,786           | -                 |
| Accrued interest on listed government treasury bond                    | 109,741           | 362,990           |
| Dividend Receivable (Annexure-F)                                       | 261,250           | 493,500           |
|                                                                        | <b>631,732</b>    | <b>865,027</b>    |
| <b>11.00 Cash and cash equivalents</b>                                 |                   |                   |
| Main Bank Accounts (N:10.01)                                           | 13,422,724        | 1,978,287         |
| SIP Bank Accounts (N:10.02)                                            | 112,913           | 98,258            |
| Dividend Bank Accounts (N:10.03)                                       | 23,330            | 23,330            |
| CD Bank Accounts (N:10.04)                                             | 22,215            | 22,215            |
| TDR Investment (N:10.05)                                               | -                 | -                 |
| Brokerage Accounts (N:10.06)                                           | -                 | -                 |
| <b>Total</b>                                                           | <b>13,581,182</b> | <b>2,122,090</b>  |
| <b>10.01 Bank accounts (Main):</b>                                     |                   |                   |
| City Bank PLC. (Banani branch)-A/C No. 1383727117001                   | 15,385            | 10,677            |
| ONE Bank PLC. (Banani branch)-A/C No. 0183000001081                    | 13,407,339        | 1,967,610         |
|                                                                        | <b>13,422,724</b> | <b>1,978,287</b>  |
| <b>10.02 Bank accounts (SIP):</b>                                      |                   |                   |
| BRAC Bank PLC. (Banani branch)-A/C No. 1507205115525001                | <b>112,913</b>    | <b>98,258</b>     |
| <b>10.03 Bank accounts (Dividend):</b>                                 |                   |                   |
| ONE Bank PLC. (Banani branch)-A/C No. 0183000001365                    | <b>23,330</b>     | <b>23,330</b>     |
| <b>10.04 Bank account (CD):</b>                                        |                   |                   |
| ONE Bank PLC. (Banani branch)-A/C No. 0181020008368                    | <b>22,215</b>     | <b>22,215</b>     |
| <b>10.05 Investment in TDR</b>                                         |                   |                   |
| LankaBangla Finance PLC. (Motijheel Branch)-TDR No. '001229100001935   | -                 | -                 |
| <b>10.06 Cash at broker house:</b>                                     |                   |                   |
| LankaBangla Securities PLC. (Principal Branch)-Trading Code No. A23899 | -                 | -                 |



## LB Gratuity Wealth Builder Fund

Asset Manager: LankaBangla Asset Management Company Limited

Notes to the Financial Statements (Unaudited)

For the Period from 01 July 2026 to 30 September 2026

| Particulars                                                                  | Amount in Taka     |                    |
|------------------------------------------------------------------------------|--------------------|--------------------|
|                                                                              | 30-Sep-2026        | 30-Jun-2026        |
| <b>12.00 Liability for expenses</b>                                          |                    |                    |
| Management fees                                                              | 472,685            | 865,900            |
| Custodian fees                                                               | 14,730             | 31,111             |
| Audit fees                                                                   | -                  | 50,000             |
| Selling agent commission                                                     | 4,999              | 4,999              |
| Unclaimed dividend account                                                   | -                  | -                  |
| Other payable                                                                | 19                 | 29                 |
|                                                                              | <b>492,433</b>     | <b>952,039</b>     |
| <b>13.00 Unit capital fund</b>                                               |                    |                    |
| Opening balance as at 01 July 2026                                           | 81,576,420         | 81,351,870         |
| Add: New subscription of 1,499 units of Tk. 10 each                          | 14,990             | 610,350            |
| Less: Surrendered of 70,000 units of Tk. 10 each                             | (700,000)          | (385,800)          |
| Closing balance as at 30 September 2026                                      | <b>80,891,410</b>  | <b>81,576,420</b>  |
| <b>Details of Unit Holding Position as on Reporting Date (%)</b>             |                    |                    |
| Sponsor                                                                      | 24.72%             | 24.52%             |
| Institution                                                                  | 67.80%             | 67.23%             |
| Individual                                                                   | 7.48%              | 8.25%              |
| Total                                                                        | <b>100.00%</b>     | <b>100.00%</b>     |
| <b>** The total number of unit holders are 24 as on 30 September 2026 **</b> |                    |                    |
| <b>14.00 Unit premium reserve</b>                                            |                    |                    |
| Opening balance as at 01 July 2026                                           | (1,987,755)        | (1,989,570)        |
| Add: Unit premium for the period                                             | 3,230              | 30,318             |
| Less: Unit discount for the period                                           | (210)              | (28,503)           |
| Closing balance as at 30 September 2026                                      | <b>(1,984,735)</b> | <b>(1,987,755)</b> |
| <b>15.00 Retained Earnings</b>                                               |                    |                    |
| Opening balance as at 01 July 2026                                           | 119,453            | (12,630,350)       |
| Add: Net profit/(loss) after provision for the period                        | 896,990            | 13,420,845         |
| Less: Dividend equalization reserve                                          | -                  | (671,042)          |
| Less: Dividend paid for the year                                             | -                  | -                  |
| Closing balance as at 30 September 2026                                      | <b>1,016,443</b>   | <b>119,453</b>     |
| <b>16.00 Net Asset Value (NAV) per unit at market price</b>                  |                    |                    |
| Total asset value at market price                                            | 81,086,593         | 81,331,199         |
| Less: Liability for expenses                                                 | (492,433)          | (952,039)          |
|                                                                              | <b>80,594,160</b>  | <b>80,379,160</b>  |
| Number of units                                                              | 8,089,141          | 8,157,642          |
| NAV per unit at market price                                                 | <b>9.96</b>        | <b>9.85</b>        |
| <b>17.00 Net Asset Value (NAV) per unit at cost price</b>                    |                    |                    |
| Total net asset value at market price                                        | 80,594,160         | 80,379,160         |
| Add: Unrealized loss on securities for the period                            | 7,470,973          | 4,765,780          |
|                                                                              | <b>88,065,133</b>  | <b>85,144,940</b>  |
| Number of units                                                              | 8,089,141          | 8,157,642          |
| NAV per unit at cost price                                                   | <b>10.89</b>       | <b>10.44</b>       |



## LB Gratuity Wealth Builder Fund

Asset Manager: LankaBangla Asset Management Company Limited

Notes to the Financial Statements (Unaudited)

For the Period from 01 July 2026 to 30 September 2026

| Particulars                                                                                                                         | Amount in Taka                  |                                 |
|-------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|---------------------------------|
|                                                                                                                                     | 1-Jul-2026<br>to<br>30-Sep-2026 | 1-Jul-2025<br>to<br>30-Sep-2025 |
| 18.00 Gain/(Loss) on sale of marketable securities (Annexure-C)                                                                     | 3,504,974                       | (1,541,039)                     |
| 19.00 Dividend income (Annexure-D)                                                                                                  | 261,250                         | 75,000                          |
| 20.00 Interest income (Annexure-E)                                                                                                  | 519,892                         | 639,849                         |
| 21.00 (Provision)/Write back of provision for<br>diminution in value of marketable securities<br>Opening balance as at 01 July 2026 | (4,765,780)                     | (19,603,825)                    |
| Add: (Provision)/write back of provision for the period                                                                             | (2,705,193)                     | 8,154,610                       |
| Total unrealized gain/(loss) for the period                                                                                         | (7,470,973)                     | (11,449,215)                    |
| 22.00 Earnings per unit<br>Net Profit/(Loss) After Provision for the Period                                                         | 896,990                         | 6,697,084                       |
| Number of units                                                                                                                     | 8,089,141                       | 8,126,254                       |
| Earnings Per Unit (EPU) After Provision for the Period                                                                              | 0.11                            | 0.82                            |
| 23.00 Gain on sale of securities<br>Gain on sale of securities (Annexure-C)                                                         | 3,504,974                       | (1,541,039)                     |
| Add: previous period profit in cash                                                                                                 | -                               | -                               |
|                                                                                                                                     | 3,504,974                       | (1,541,039)                     |
| 24.00 Dividend income received in cash<br>Dividend income from investment in securities                                             | 261,250                         | 75,000                          |
| Add: Previous year dividend receivable                                                                                              | 493,500                         | 125,000                         |
| Less: Current period dividend receivable                                                                                            | (261,250)                       | -                               |
|                                                                                                                                     | 493,500                         | 200,000                         |
| 25.00 Interest income realized in cash<br>Interest income                                                                           | 519,892                         | 639,849                         |
| Add: Previous year interest receivable on Bank, TDR & Bonds                                                                         | 371,527                         | 55,715                          |
| Less: Current period interest receivable on Bank, TDR & Bonds                                                                       | (370,482)                       | (58,440)                        |
|                                                                                                                                     | 520,937                         | 637,124                         |
| 26.00 Pre payments and payment made for expenses:<br>Total expenses                                                                 | 683,933                         | 631,336                         |
| Less: Preliminary expenses                                                                                                          | (82,276)                        | (82,276)                        |
| Add: Previous year operating expenses payable (N: 26.01)                                                                            | 848,710                         | 780,282                         |
| Less: Current period operating expenses payable (N: 26.02)                                                                          | (344,874)                       | (355,939)                       |
|                                                                                                                                     | 1,105,493                       | 973,403                         |
| 26.01 Previous period operating expenses payable<br>Current Liabilities (previous year)                                             | 952,039                         | 883,600                         |
| Add: Current period adjustment                                                                                                      | 19                              | 30                              |
| Less: Advance payment of fees (previous year)                                                                                       | (103,348)                       | (103,348)                       |
|                                                                                                                                     | 848,710                         | 780,282                         |
| 26.02 Current period operating expenses payable<br>Current Liabilities (current period)                                             | 492,433                         | 503,494                         |
| Add: Last period adjustment                                                                                                         | 29                              | 34                              |
| Less: Advance payment of fees (current period)                                                                                      | (147,588)                       | (147,589)                       |
|                                                                                                                                     | 344,874                         | 355,939                         |



## LB Gratuity Wealth Builder Fund

Asset Manager: LankaBangla Asset Management Company Limited

Notes to the Financial Statements (Unaudited)

For the Period from 01 July 2026 to 30 September 2026

| Particulars                                                          | Amount in Taka                  |                                 |
|----------------------------------------------------------------------|---------------------------------|---------------------------------|
|                                                                      | 1-Jul-2026<br>to<br>30-Sep-2026 | 1-Jul-2025<br>to<br>30-Sep-2025 |
| <b>27.00 Acquisition of shares from secondary market</b>             |                                 |                                 |
| Acquisition of shares from secondary market (Annexure-B)             | 4,981,783                       | 22,384,827                      |
| Less: Adjusted with sale of share                                    | -                               | -                               |
|                                                                      | <u>4,981,783</u>                | <u>22,384,827</u>               |
| <b>28.00 Proceeds from sale of shares in secondary market</b>        |                                 |                                 |
| Cost of sale of shares in secondary market (Annexure-C)              | 25,166,930                      | 26,434,572                      |
| Less: Cost of sale not received in cash                              | -                               | -                               |
|                                                                      | <u>25,166,930</u>               | <u>26,434,572</u>               |
| <b>29.00 Proceeds from issuance of units</b>                         | <u>15,000</u>                   | <u>15,003</u>                   |
| <b>30.00 Payments made for re-purchase of units</b>                  | <u>(697,000)</u>                | <u>(97,682)</u>                 |
| <b>31.00 Dividend paid during the year</b>                           | <u>-</u>                        | <u>-</u>                        |
| <b>32.00 Net Operating Cash Flows Per Unit (NOCFU)</b>               |                                 |                                 |
| Net cash inflows/(outflows) from operating activities                | 3,413,918                       | (1,677,318)                     |
| Number of units                                                      | 8,089,141                       | 8,126,254                       |
| Net operating cash flow per unit                                     | <u>0.42</u>                     | <u>(0.21)</u>                   |
| <b>33.00 Profit and Earnings Per Unit available for Distribution</b> |                                 |                                 |
| Retained earnings brought forward                                    | 119,453                         | (12,630,350)                    |
| Add/(Less): Last year adjustment                                     | -                               | -                               |
| Less: Dividend paid                                                  | -                               | -                               |
| Less: Transferd to dividend equalization reserve                     | -                               | -                               |
| Add: Net profit/(Loss) after provision for the period                | 896,990                         | 6,697,084                       |
| Add: Dividend equalization reserve                                   | -                               | -                               |
|                                                                      | <u>1,016,443</u>                | <u>(5,933,266)</u>              |
| Number of Units                                                      | 8,089,141                       | 8,126,254                       |
| Per Unit Profit Available for Distribution                           | <u>0.13</u>                     | <u>(0.73)</u>                   |

On behalf of LB Gratuity Wealth Builder Fund



Chief Executive Officer

LankaBangla Asset Management Company Limited



Manager

LankaBangla Asset Management Company Limited

## LB Gratuity Wealth Builder Fund

Investment in shares

As at 30 September 2026

| Sl. No.     | Sectors Name                | Name of the Companies                   | Number of Shares | Average Cost Price per Share | Total acquisition cost | Market Price per Share | Total Market Value | % of Total Assets at Cost | Excess / (Deficit) |
|-------------|-----------------------------|-----------------------------------------|------------------|------------------------------|------------------------|------------------------|--------------------|---------------------------|--------------------|
| 1           | Bank                        | BRAC Bank PLC                           | 85,848           | 66.89                        | 5,742,048              | 65.90                  | 5,657,383          | 6.48%                     | (84,665)           |
| 1           | Insurance                   | Delta Life Insurance Company Limited    | 25,000           | 75.85                        | 1,896,222              | 71.30                  | 1,782,500          | 2.14%                     | (113,722)          |
| 1           | Pharmaceuticals & Chemicals | Beximco Pharmaceuticals Limited         | 55,000           | 127.02                       | 6,986,337              | 147.60                 | 8,118,000          | 7.89%                     | 1,131,663          |
| 2           |                             | Orion Pharma Limited                    | 45,000           | 64.42                        | 2,899,032              | 28.60                  | 1,287,000          | 3.27%                     | (1,612,032)        |
| 3           |                             | Renata PLC                              | 5,863            | 936.80                       | 5,492,446              | 453.40                 | 2,658,284          | 6.20%                     | (2,834,162)        |
| 4           |                             | Renata PS                               | 526              | 1,900.00                     | 999,400                | 1,900.00               | 999,400            | 1.13%                     | -                  |
| 1           | Fuel & Power                | Titas Gas Transmission & Dist. Co. Ltd. | 100,000          | 29.74                        | 2,973,936              | 17.70                  | 1,770,000          | 3.36%                     | (1,203,936)        |
| 1           | Engineering                 | BSRM Steels Limited                     | 20,000           | 68.31                        | 1,366,265              | 83.20                  | 1,664,000          | 1.54%                     | 297,735            |
| 1           | Textile                     | Envoy Textiles Limited                  | 65,000           | 54.25                        | 3,526,396              | 72.20                  | 4,693,000          | 3.98%                     | 1,166,604          |
| 1           | Cement                      | LafargeHolcim Bangladesh Limited        | 60,000           | 69.54                        | 4,172,328              | 52.50                  | 3,150,000          | 4.71%                     | (1,022,328)        |
| 1           | Food & Allied               | British American Tobacco Ban. Co. Ltd.  | 14,500           | 477.23                       | 6,919,904              | 224.50                 | 3,255,250          | 7.81%                     | (3,664,654)        |
| 2           |                             | Olympic Industries PLC                  | 35,000           | 161.66                       | 5,658,118              | 143.20                 | 5,012,000          | 6.39%                     | (646,118)          |
| 1           | Telecommunication           | Grameenphone Limited                    | 8,000            | 248.01                       | 1,984,056              | 241.60                 | 1,932,800          | 2.24%                     | (51,256)           |
| 1           | Miscellaneous               | Berger Paints Bangladesh Limited        | 2,000            | 1,498.86                     | 2,997,727              | 1,463.20               | 2,926,400          | 3.39%                     | (71,327)           |
| Grand Total |                             |                                         |                  |                              | 53,614,215             |                        | 44,906,017         | 60.54%                    | (8,708,198)        |



# LB Gratuity Wealth Builder Fund

Investment in bond

As at 30 September 2026

| 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 Assets at Cost | Excess / (Deficit) |
|---------|----------------|---------------------------------|--------------|-----------------------|------------------------|-----------------------|--------------------|---------------------------|--------------------|
| 1       | G-SEC (T.Bond) | TB10Y0234 (10Y BGTB 22/02/2034) | 85,000       | 100.14                | 8,512,275              | 114.70                | 9,749,500          | 9.61%                     | 1,237,225          |
|         |                |                                 |              |                       | 8,512,275              |                       | 9,749,500          | 9.61%                     | 1,237,225          |

| Sl. No. | Investment in securities at market price | Total cost price  | Total market price | Excess / (Deficit) |
|---------|------------------------------------------|-------------------|--------------------|--------------------|
| 1       | Investment in shares                     | 53,614,215        | 44,906,017         | (8,708,198)        |
|         | <b>Total</b>                             | <b>53,614,215</b> | <b>44,906,017</b>  | <b>(8,708,198)</b> |
| 1       | Investment in bond                       | 8,512,275         | 9,749,500          | 1,237,225          |
|         | <b>Total</b>                             | <b>8,512,275</b>  | <b>9,749,500</b>   | <b>1,237,225</b>   |
|         | <b>Grand Total</b>                       | <b>62,126,490</b> | <b>54,655,517</b>  | <b>(7,470,973)</b> |



### LB Gratuity Wealth Builder Fund

Acquisition of shares from secondary market  
For the Period from 01 July 2026 to 30 September 2026

Annexure-B

| Company Name                     | Share Quantity | Average Cost Price per Share | Total Cost Value | Market Price Per Share | Total Market Value | Excess / (Deficit) |
|----------------------------------|----------------|------------------------------|------------------|------------------------|--------------------|--------------------|
| Grameenphone Limited             | 8,000          | 248.01                       | 1,984,056        | 241.60                 | 1,932,800          | (51,256)           |
| Berger Paints Bangladesh Limited | 2,000          | 1,498.86                     | 2,997,727        | 1,463.20               | 2,926,400          | (71,327)           |
|                                  |                |                              | <b>4,981,783</b> |                        | <b>4,859,200</b>   | <b>(122,583)</b>   |

### LB Gratuity Wealth Builder Fund

Acquisition of shares from secondary market  
For the Period from 01 July 2025 to 30 September 2025

| Company Name                           | Share Quantity | Average Cost Price per Share | Total Cost Value  | Market Price Per Share | Total Market Value | Excess / (Deficit) |
|----------------------------------------|----------------|------------------------------|-------------------|------------------------|--------------------|--------------------|
| BRAC Bank PLC                          | 10,000         | 67.13                        | 671,340           | 69.50                  | 695,000            | 23,660             |
| City Bank PLC                          | 100,000        | 25.41                        | 2,541,072         | 25.50                  | 2,550,000          | 8,928              |
| Jamuna Bank PLC                        | 100,000        | 21.93                        | 2,192,562         | 21.20                  | 2,120,000          | (72,562)           |
| Uttara Bank PLC                        | 100,000        | 21.79                        | 2,179,350         | 21.50                  | 2,150,000          | (29,350)           |
| IDLC Finance PLC                       | 70,000         | 42.27                        | 2,958,906         | 41.20                  | 2,884,000          | (74,906)           |
| Green Delta Insurance PLC              | 30,000         | 49.88                        | 1,496,546         | 50.00                  | 1,500,000          | 3,454              |
| Beximco Pharmaceuticals Limited        | 15,000         | 95.63                        | 1,434,463         | 118.00                 | 1,770,000          | 335,537            |
| Orion Pharma Limited                   | 20,000         | 33.37                        | 667,332           | 36.80                  | 736,000            | 68,668             |
| LafargeHolcim Bangladesh PLC           | 20,000         | 48.50                        | 969,936           | 55.20                  | 1,104,000          | 134,064            |
| Olympic Industries PLC                 | 20,000         | 172.26                       | 3,445,299         | 154.70                 | 3,094,000          | (351,299)          |
| Envoy Textiles Limited                 | 20,000         | 55.94                        | 1,118,750         | 56.90                  | 1,138,000          | 19,250             |
| SEML Lecture Equity Management Fund    | 200,000        | 7.31                         | 1,462,920         | 7.20                   | 1,440,000          | (22,920)           |
| Vanguard AML Rupali Bank Balanced Fund | 207,759        | 6.00                         | 1,246,351         | 5.60                   | 1,163,450          | (82,901)           |
|                                        |                |                              | <b>22,384,827</b> |                        | <b>22,344,450</b>  | <b>(40,377)</b>    |



### LB Gratuity Wealth Builder Fund

Gain/(Loss) on sale of marketable securities

For the Period from 01 July 2026 to 30 September 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                            | 140,000        | 23.16                        | 3,242,658         | 23.28                | 3,259,468         | 16,810           |
| Green Delta Insurance PLC                  | 35,000         | 61.42                        | 2,149,759         | 68.86                | 2,410,170         | 260,411          |
| Pioneer Insurance PLC                      | 63,099         | 53.20                        | 3,356,622         | 70.26                | 4,433,613         | 1,076,991        |
| The ACME Laboratories Limited              | 50,000         | 87.33                        | 4,366,540         | 82.46                | 4,123,033         | (243,508)        |
| Envoy Textiles Limited                     | 15,000         | 54.25                        | 813,784           | 70.86                | 1,062,870         | 249,086          |
| IT Consultants PLC                         | 60,000         | 41.98                        | 2,519,028         | 50.81                | 3,048,890         | 529,861          |
| Craftsman Footwear and Accessories Limited | 2,577          | 10.00                        | 25,770            | 32.55                | 83,874            | 58,105           |
| SEML Lecture Equity Management Fund        | 781,360        | 7.52                         | 5,876,718         | 10.21                | 7,977,686         | 2,100,968        |
| Beximco Green Sukuk Al Istisna'a           | 32,000         | 88.00                        | 2,816,050         | 71.01                | 2,272,300         | (543,750)        |
|                                            |                |                              | <b>25,166,930</b> |                      | <b>28,671,903</b> | <b>3,504,974</b> |

### LB Gratuity Wealth Builder Fund

Gain/(Loss) on sale of marketable securities

For the Period from 01 July 2025 to 30 September 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                            | 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                        | 2,039,730         | 63.72                | 2,102,852         | 63,122             |
| The IBN SINA Pharmaceutical Industry PLC | 8,000          | 306.63                       | 2,453,056         | 314.41               | 2,515,242         | 62,186             |
| 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            |
|                                          |                |                              | <b>26,434,572</b> |                      | <b>24,893,533</b> | <b>(1,541,039)</b> |



### LB Gratuity Wealth Builder Fund

Dividend Income

For the Period from 01 July 2026 to 30 September 2026

Annexure-D

| Company Name                    | Record Date | Number of Shares | Face Value Per Share | Total Face Value Amount | Cash Dividend % | Cash Dividend  |
|---------------------------------|-------------|------------------|----------------------|-------------------------|-----------------|----------------|
| Beximco Pharmaceuticals Limited | 2-Aug-2026  | 55,000           | 10.00                | 550,000                 | 47.50%          | 261,250        |
|                                 |             |                  |                      |                         |                 | <u>261,250</u> |

### LB Gratuity Wealth Builder Fund

Dividend Income

For the Period from 01 July 2025 to 30 September 2025

| 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        |
|                                      |             |                  |                      |                         |                 | <u>75,000</u> |



### LB Gratuity Wealth Builder Fund

Interest on Bank deposit, TDR and Bond/Bill

For the Period from 01 July 2026 to 30 September 2026

#### Interest on Bank Deposit

Annexure-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%    | 1,595          |
| 2      |                                 | City Bank PLC |               | 1383727117001    |              | 4.50%    | 469            |
| 3      |                                 | ONE Bank PLC  |               | 183000001081     |              | 4.50%    | 85,898         |
| 4      |                                 |               |               | 183000001365     |              | 4.50%    | 268            |
| Total  |                                 |               |               |                  |              |          | 88,230         |

#### Coupon on Government Treasury Bond/Bill

| SI No.      | Fund Name                      | Particulars                     | Value     | Rate (%) | Amount in Taka |
|-------------|--------------------------------|---------------------------------|-----------|----------|----------------|
| 1           | LB Gratuity Opportunities Fund | TB10Y0234 (10Y BGTB 22/02/2034) | 8,500,000 | 12.05%   | 258,876        |
| 2           |                                | 182 Days G-T Bill-BD0918205271  | #####     | 9.49%    | 172,786        |
| Total       |                                |                                 |           |          | 431,662        |
|             |                                |                                 |           |          |                |
| Grand Total |                                |                                 |           |          | 519,892        |

### LB Gratuity Wealth Builder Fund

Interest on Bank deposit, TDR and Bond/Bill

For the Period from 01 July 2025 to 30 September 2025

#### Interest on Bank Deposit

| Sl 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%    | 2,348          |
| 2      |                                 | City Bank PLC |               | 1383727117001    |              | 4.50%    | 5,514          |
| 3      |                                 | ONE Bank PLC  |               | 183000001081     |              | 4.50%    | 50,307         |
| 4      |                                 |               |               | 183000001365     |              | 4.50%    | 270            |
| Total  |                                 |               |               |                  |              |          | 58,439         |

#### 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         |
| Total  |                                 |                         |                 |                   |           |          | 69,285         |

#### 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        |
| Grand Total |                                 |                                 |           |          | 639,849        |



### LB Gratuity Wealth Builder Fund

Dividend Receivables

As at 30 September 2026

Annexure-F

| Company Name                    | Record Date | Number of Shares | Face Value Per Share | Total Face Value Amount | Cash Dividend % | Cash Dividend  |
|---------------------------------|-------------|------------------|----------------------|-------------------------|-----------------|----------------|
| Beximco Pharmaceuticals Limited | 2-Aug-2026  | 55,000           | 10.00                | 550,000                 | 47.50%          | 261,250        |
|                                 |             |                  |                      |                         |                 | <u>261,250</u> |

### LB Gratuity Wealth Builder Fund

Dividend Receivables

As at 30 June 2025

| 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  | 140,000          | 10.00                | 1,400,000               | 29%             | 406,000        |
| Delta Life Insurance Company Limited | 7-Jun-2026  | 25,000           | 10.00                | 250,000                 | 35%             | 87,500         |
|                                      |             |                  |                      |                         |                 | <u>493,500</u> |

