Hoda Vasi
Chowdhury & Co

Audited Financial Statements

of

LankaBangla 1st Balanced Unit Fund

As at and for the year ended 31 December 2025

Hoda Vasi Chowdhury & Co
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF
LankaBangla 1st Balanced Unit Fund

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of LankaBangla 1st Balanced Unit Fund (here-in-after referred to as "the Fund"), which comprise the statement of financial position as at 31 December 2025, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the statements of financial position of LankaBangla 1st Balanced Unit Fund as at 31 December 2025 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and comply with Securities and Exchange Rules, 2020, Securities and Exchange Commission (Mutual Fund) Rules, 2001 and other applicable laws and regulations.

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Fund in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants (IESBA Code)*, and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current year. These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Investments in Securities of Taka 266 million (listed and non-listed)

The existence and valuation of investments in securities are considered as a key audit matter as the investments represent the principal element of the net asset of the Fund. Valuation of the investments is required to comply with the valuation policy approved by the Trustee, Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001, and relevant IFRS.

How Our Audit Addressed the Key Audit Matter

We gained an understanding of the internal control structure and operating effectiveness of key controls surrounding the existence and valuation of investments.

We tested the existence of the investments by obtaining and reconciling the documents and information from the following sources:

1. Custodian of the Fund
2. CDBL
3. Brokerage House
4. DSE Website
5. Fund's Accounting Records

We tested the valuation of the investments by testing the compliance with the valuation policy approved by the Trustee, Prospectus of the Fund, Bangladesh Securities and Exchange Commission (Mutual Fund) Rules 2001, relevant IFRS and by comparing the investment valuation from prices obtained from independent sources.

We also checked rights & obligation and completeness of investments.

Responsibilities of Management for the Financial Statements

The Asset Manager of the Fund is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRSs), Bangladesh Securities and Exchange Rules 2020, Bangladesh Securities and Exchange Commission (Mutual Fund) Rules, 2001 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud and error.

In preparing the financial statements, the Fund's ability to continue as a going concern should be assessed, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting till the tenure of the Fund unless there is any intention to liquidate the Fund or cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. However, we have not come across any significant audit findings.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current year and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements

In accordance with the Companies Act 1994 and the Securities and Exchange Rules, 2020, we also report the following:

a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;

b) in our opinion, proper books of accounts as required by law have been kept by the Fund so far as it appeared from our examination of these books; and

c) the Fund's statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account and returns.

d) the expenditure incurred was for the purpose of the Fund's business.

Dhaka,

DVC: 2602090469AS654422

Date: 08 FEB 2026

A F Nesaruddin, FCA
Enrolment # 469
Senior Partner
Firm's Registration # CAF-001-057
Hoda Vasi Chowdhury & Co
Chartered Accountants

Hoda Vasi Chowdhury & Co

LankaBangla 1st Balanced Unit Fund
Statement of Financial Position
As at 31 December 2025

	Notes	2025 Taka	2024 Taka
Assets			
Investments in securities at market price	6	236,280,360	251,702,240
Investment in non-listed securities (Bond)	7	29,400,709	52,993,413
Short term deposits (TDR)	8	-	77,500,000
Other receivables	9	1,128,354	2,617,405
Deposit and prepayments	10	559,267	522,992
Cash and cash equivalents	11	94,104,416	28,132,612
Total Assets		**361,473,106**	**413,468,662**
Liabilities			
Liability for expenses	12	3,933,109	3,980,559
Total Liabilities		**3,933,109**	**3,980,559**
Net Assets		**357,539,997**	**409,488,103**
Owners' Equity			
Unit capital fund	13	313,770,040	376,245,400
Unit premium reserve	14	6,471,439	15,128,800
Dividend equalization reserve	15	1,523,599	-
Retained earnings	16	35,774,919	18,113,903
Total owners' equity		**357,539,997**	**409,488,103**
Net Asset Value (NAV) per unit			
At market price	17	**11.39**	**10.88**
At cost price	18	**13.75**	**12.81**

These financial statements should be read in conjunction with the annexed notes.

Trustee
Bangladesh General Insurance Company PLC.

Asset Manager
LankaBangla Asset Manager Company Limited

AUDITOR'S REPORT TO THE TRUSTEE
See annexed report of date

Dhaka,

DVC: 2602090469AS654422

Date: 08 FEB 2026

A F Nesaruddin, FCA
Enrolment # 469
Senior Partner
Firm's Registration # CAF-001-057
Hoda Vasi Chowdhuri & Co
Chartered Accountants

Hoda Vasi Chowdhury & Co

LankaBangla 1st Balanced Unit Fund
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 31 December 2025

	Notes	2025 Taka	2024 Taka
Revenue			
Gain on sale of marketable securities	Annexure - D	10,917,225	3,920,700
Dividend income	Annexure - E	8,951,460	8,931,342
Interest income	Annexure - F	20,916,660	20,442,928
		40,785,345	**33,294,970**
Less: Operating expenses			
Management fees		7,488,330	7,532,566
Trustee fees		401,530	401,897
Custodian fees		192,510	198,043
BSEC annual fees		391,593	394,209
Advertisement and publication expenses		148,000	236,750
Audit fees		50,000	50,000
CDBL settlement and demat charges		7,423	18,372
CDBL fees		46,000	45,873
IPO application fees		-	5,000
BO account maintenance fees		600	1,800
Bank charges and excise duty		166,450	56,985
Total expenses		**8,892,436**	**8,941,495**
Profit before provision for the year		**31,892,909**	**24,353,475**
Less: Provision against fall in value of marketable securities	19	(1,420,932)	(35,200,682)
Net profit/(loss) after provision for the year		**30,471,977**	**(10,847,207)**
Earnings Per Unit (EPU) after provision for the year	20	**0.97**	**(0.29)**

These financial statements should be read in conjunction with the annexed notes.

Trustee
Bangladesh General Insurance Company PLC.

Asset Manager
LankaBangla Asset Manager Company Limited

AUDITOR'S REPORT TO THE TRUSTEE
See annexed report of date

Dhaka,

DVC: 2602090469AS654422

Date: 08 FEB 2026

A F Nesaruddin, FCA
Enrolment # 469
Senior Partner
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Chartered Accountants

LankaBangla 1st Balanced Unit Fund
Statement of Changes in Equity
For the year ended 31 December 2025

Amount in Taka

Particulars	Unit capital fund	Unit premium reserve /(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 subscribed for the year	1,006,270	-	-	-	1,006,270
Unit surrendered for the year	(63,481,630)	-	-	-	(63,481,630)
Unit premium on subscription for the year	-	73,370	-	-	73,370
Unit premium on surrender for the year	-	(8,730,731)	-	-	(8,730,731)
Net profit after provision for the year	-	-	30,471,977	-	30,471,977
Dividend equalization reserve (5%)	-	-	(1,523,599)	1,523,599	1,523,599
Cash dividend paid	-	-	(11,287,362)	-	(11287362)
	313,770,040	**6,471,439**	**35,774,919**	**1,523,599**	**359,063,595**

LankaBangla 1st Balanced Unit Fund
Statement of Changes in Equity
For the year ended 31 December 2024

Amount in Taka

Particulars	Unit capital fund	Unit premium reserve /(discount)	Retained earnings	Dividend equalization reserve	Total equity
Opening balance as at 01 January 2024	376,681,940	15,166,395	40,261,567	-	432,109,902
Unit subscribed for the year	290,700	-	-	-	290,700
Unit surrendered for the year	(727,240)	-	-	-	(727,240)
Unit premium on subscription for the year	-	19,351	-	-	19,351
Unit premium on surrender for the year	-	(56,946)	-	-	(56,946)
Net loss after provision for the year	-	-	(10,847,207)	-	(10,847,207)
Cash dividend paid	-	-	(11,300,458)	-	(11,300,458)
	376,245,400	**15,128,800**	**18,113,902**	-	**409,488,103**

Trustee
Bangladesh General Insurance Company PLC.

Asset Manager
LankaBangla Asset Manager Company Limited

LankaBangla 1st Balanced Unit Fund
Statement of Cash Flows
For the year ended 31 December 2025

	Notes	2025 Taka	2024 Taka
A. Cash flows from operating activities			
Gain on sale of securities	Annexure - D	10,917,225	3,920,700
Dividend income received in cash	21	9,733,081	9,933,700
Interest income realized in cash	22	21,624,090	21,483,412
Payment made for expenses and prepayments	23	(8,976,170)	(9,132,847)
Net cash flows from operating activities		**33,298,226**	**26,204,965**
B. Cash flows from investing activities			
Acquisition of shares from secondary market	Annexure - C	(41,797,172)	(45,470,358)
Proceeds from sale of shares in secondary market	Annexure - D	55,798,119	90,910,952
Investments in short term deposits (TDR)		(4,308,959)	(30,000,000)
Investments in IPO		-	(9,250,000)
Investments in government treasury bill		-	(59,132,438)
Investments in non listed bond		-	(106,011,674)
Investments returned from IPO		-	5,544,470
Investments return from non listed bond		23,592,705	84,788,025
Investments return from short term deposits (TDR)		81,808,959	-
Investments return from government treasury bill		-	63,510,635
Net cash flows from/(used in) investing activities		**115,093,652**	**(5,110,388)**
C. Cash flows from financing activities			
Proceeds from issuance of units		1,079,649	310,068
Payments made for re-purchase of units		(72,212,361)	(784,268)
Cash dividend paid		(11,287,362)	(11,300,458)
Net cash used in financing activities		**(82,420,074)**	**(11,774,658)**
D. Net cash inflows for the year (A+B+C)		**65,971,804**	**9,319,919**
E. Cash and cash equivalents at the beginning of the year		28,132,612	18,812,693
Cash and cash equivalents at the end of the year (D+E)		**94,104,416**	**28,132,612**
Net operating cash flows per unit (NOCFPU)	24	**1.06**	**0.70**

Trustee
Bangladesh General Insurance Company PLC.

Asset Manager
LankaBangla Asset Manager Company Limited

LankaBangla 1st Balanced Unit Fund
Notes to the Financial Statements
As at and for the year ended 31 December 2025

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. 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.

4 Significant accounting policies

4.1 Basis of accounting

These financial statements have been prepared under historical cost convention on going concern basis and in conformity with International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs), Securities and Exchange Rules 2020, Securities and Exchange Commission (Mutual Fund) Rules 2001 and other applicable laws and regulations.

4.2 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.

4.3 Income recognition

i) 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.

ii) Dividend income is recognized on the record date which is subsequently approved in the Annual General Meeting (AGM).

iii) Interest income is recognized on accrual basis.

4.4 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

4.5 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.

4.6 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.

4.7 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.

4.8 Taxation

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

4.9 Dividend distribution policy

i. 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;

ii. 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;

iii. Surpluses arising simply from the valuation of investments shall not be available for dividend;

iv. Dividend entitlements will be dispatched within 30 days from the declaration of such dividends.

4.10 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.

4.11 Events after the reporting period

The Board of Trustees of the Fund has declared and approved dividend at 8% (i.e., Taka 0.80 per unit) for the year ended 31 December 2025 at its meeting held on 08 February 2026 .

5 General

i. 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

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

		2025 Taka	2024 Taka
6	**Investments in securities at market price**		
	Investment in shares (*Annexure - A*)	172,971,498	191,540,677
	Investments in mutual fund (*Annexure - A*)	14,144,378	12,587,673
	Investment in bond (*Annexure - A*)	49,164,484	47,573,890
		236,280,360	**251,702,240**
7	**Investment in non-listed securities (Bond)**		
	LBFL - subordinated tier - II capital bond	5,000,000	10,000,000
	Non-convertible zero coupon bond		
	LankaBangla - 3rd zero coupon bond	-	5,790,109
	LankaBangla - 4th zero coupon bond	15,737,945	24,909,993
	LankaBangla - 4th zero coupon bond	8,662,764	12,293,311
		29,400,709	**52,993,413**
8	**Short term deposit (TDR)**		
	LankaBangla Finance PLC (TDR - 537)	-	30,000,000
	LankaBangla Finance PLC (TDR - 295)	-	47,500,000
		-	**77,500,000**
9	**Other receivables**		
	Dividend receivable (*Annexure - G*)	737,706	1,519,327
	Accrued interest - TDR	-	309,209
	Accrued interest - non listed bond	390,648	788,714
	Accrued interest on SND accounts	-	155
		1,128,354	**2,617,405**
10	**Deposit and prepayments**		
	Deposit		
	Security deposit - CDBL	300,000	300,000
	Prepayments		
	Annual fees - BSEC	209,367	178,756
	Annual fees - Trustee	5,664	-
	Annual fees - CDBL	44,236	44,236
		259,267	**222,992**
		559,267	**522,992**
11	**Cash and cash equivalents**		
	Cash at bank (note - 11.1)	**94,104,416**	**28,132,612**

11.1

Bank name	Account type	Account no.	Taka	Taka
BRAC Bank PLC.	SND	2051155210002	56,493,317	24,984,395
BRAC Bank PLC.	SND - SIP	1507205115521001	177,813	349,852
ONE Bank PLC.	SND	183000000464	37,363,490	2,750,905
ONE Bank PLC.	SND - Dividend	183000001128	62,486	41,422
ONE Bank PLC.	Current	181020004141	7,310	6,038
			94,104,416	**28,132,612**

12	**Liability for expenses**		
	Management fee	3,772,940	3,805,058
	Custodian fee	96,895	94,194
	Trustee fee	-	4,260
	Advertisement and publication expenses	13,200	27,000
	Audit fee	50,000	50,000
	Other payable	74	47
		3,933,109	**3,980,559**
13	**Unit capital fund**		
	Opening balance	376,245,400	376,681,940
	Add: New subscription of 100,627 units of Taka 10 each	1,006,270	290,700
	Less: Surrendered of 6,348,163 units of Taka 10 each	(63,481,630)	(727,240)
		313,770,040	**376,245,400**

As at 31 December 2025, the total number of units of LankaBangla 1st Balanced Unit Funds stood at 31,377,004 held by 26 unitholders.

13.1 Details of unit holding position as on reporting date

Particulars	2025 Units	2024 Units	2025 Rate (%)	2024 Rate (%)
Sponsor	5,000,000	5,000,000	15.93%	13.29%
Insitutions	18,000,000	22,000,000	57.37%	58.47%
Mutual funds	8,174,000	10,374,000	26.05%	27.57%
Individuals	203,004	250,540	0.65%	0.67%
Total	**31,377,004**	**37,624,540**	**100%**	**100%**

	2025 Taka	2024 Taka
14 Unit premium reserve		
Opening balance	15,128,800	15,166,395
Add: Unit premium on subscription for the year	73,370	19,351
Less: Unit premium on surrendered for the year	(8,730,731)	(56,946)
	6,471,439	**15,128,800**
15 Dividend equalization reserve	**1,523,599**	**-**

To comply BSEC Gazette dated 10 November 2025, the Fund maintains dividend equalization reserve to ensure consistency in dividend distributions. For the year ended 31 December 2025, the Fund has appropriated Taka 1,523,599 representing 5% of the net profit after provision as dividend equalization reserve.

16 Retained earnings		
Opening balance	18,113,903	40,261,567
Add: Net profit/(loss) after provision for the year	30,471,977	(10,847,207)
Less: Dividend equalization reserve	(1,523,599)	-
Less: Dividend paid	(11,287,362)	(11,300,457)
	35,774,919	**18,113,903**
17 Net Asset Value (NAV) per unit at market price		
Total asset value at market price	361,473,106	413,468,662
Less: Liability for expenses	(3,933,109)	(3,980,559)
Total net asset value at market price	**357,539,997**	**409,488,103**
Number of units outstanding	31,377,004	37,624,540
NAV per unit at market price	**11.39**	**10.88**
18 Net Asset Value (NAV) per unit at cost price		
Total net asset value at market price	357,539,997	409,488,103
Add: Unrealized loss on securities for the year	73,938,559	72,517,626
Total net asset value at cost price	**431,478,555**	**482,005,729**
Number of units outstanding	31,377,004	37,624,540
NAV per unit at cost price	**13.75**	**12.81**
19 Provision against fall in value of marketable securities		
Opening balance	**(72,517,626)**	**(37,316,944)**
Add: Provision against fall in value of marketable securities	(1,420,932)	(35,200,682)
Total unrealized loss for the year *(Annexure - A)*	**(73,938,558)**	**(72,517,626)**
20 Earnings per unit		
Net profit/(loss) after provision for the year	30,471,977	(10,847,207)
Number of units outstanding	31,377,004	37,624,540
Earnings per unit (EPU) after provision for the year	**0.97**	**(0.29)**

Earnings per unit (EPU) increased during the period primarily due to gain on sale of securities amounting to Taka 6,996,525 and increase in interest income amounting to Taka 473,732 compared to the previous year. In addition, EPU was positively impacted by a decrease in the provision against fall in value of marketable securities amounting to Taka 33,779,749, resulting from a reduction in unrealized losses during the year.

		2025 Taka	2024 Taka
21	**Dividend income received in cash**		
	Dividend income from investment in securities	8,951,460	8,931,342
	Add: Previous year dividend receivable	1,519,327	2,521,685
	Less: Current year dividend receivable	(737,706)	(1,519,327)
		9,733,081	**9,933,700**
22	**Interest income realized in cash**		
	Interest income	20,916,660	20,442,928
	Add: Previous year interest receivable on bank, TDR and bonds	1,098,078	2,138,562
	Less: Current year interest receivable on bank, TDR and bonds	(390,648)	(1,098,078)
		21,624,090	**21,483,412**
23	**Payment made for expenses and prepayments**		
	Total expenses	8,892,436	8,941,495
	Add: Previous year operating expenses payable (note - 23.1)	3,457,641	3,949,032
	Less: Current year operating expenses payable (note - 23.2)	(3,373,907)	(3,757,680)
		8,976,170	**9,132,847**
23.1	**Previous period operating expenses payable**		
	Current liabilities (previous year)	3,980,559	4,205,584
	Add: Current year adjustment	74	48
	Less: Advance payment of fees (previous year)	(522,992)	(256,600)
		3,457,641	**3,949,032**
23.2	**Current period operating expenses payable**		
	Current liabilities (current year)	3,933,109	3,980,559
	Add: Last year adjustment	65	112
	Less: Advance payment of fees (current year)	(559,267)	(222,991)
		3,373,907	**3,757,680**
24	**Net operating cash flows per unit (NOCFU)**		
	Net cash inflows from operating activities	33,298,226	26,204,965
	Number of units outstanding	31,377,004	37,624,540
		1.06	**0.70**
25	**Profit and earnings per unit available for distribution**		
	Retained rarnings brought forward	**18,113,903**	**40,261,567**
	Add: Net profit/(loss) after provision for the year	30,471,977	(10,847,207)
	Add: Dividend equalization reserve	1,523,599	-
	Less: Dividend paid	(11,287,362)	(11,300,458)
		38,822,117	**18,113,902**
	Number of units outstanding	31,377,004	37,624,540
	Per unit profit available for distribution	**1.24**	**0.48**

26 Events after the reporting Period

The Board of Trustees in its meeting held on 08 February 2026 approved the audited financial statements of the Fund for the year ended 31 December 2025.

Annexure - A

LankaBangla 1st Balanced Unit Fund
As at 31 December 2025
Investments in securities at market price

A. Investments in shares

Amount in Taka

Sl. no.	Sectors name	Name of the companies	No. of shares	Average cost per shares	Total acquisition cost	Market price per shares	Total market value	% of total asset at cost	Excess / (deficit)
1	Bank	BRAC Bank PLC.	200,000	41.92	8,384,300	63.10	12,620,000	1.93%	4,235,700
2		Jamuna Bank PLC.	300,000	22.06	6,616,500	21.10	6,330,000	1.52%	(286,500)
	Total				**15,000,800**		**18,950,000**	**3.45%**	**3,949,200**
1	Financial Institutions	IDLC Finance PLC.	300,000	43.21	12,963,259	35.70	10,710,000	2.98%	(2,253,259)
	Total				**12,963,259**		**10,710,000**	**2.98%**	**(2,253,259)**
1	Insurance	Green Delta Insurance PLC.	150,000	78.47	11,770,577	53.80	8,070,000	2.70%	(3,700,577)
2		Pioneer Insurance PLC	165,000	88.35	14,577,953	47.30	7,804,500	3.35%	(6,773,453)
3		Reliance Insurance PLC.	150,000	89.46	13,419,660	65.20	9,780,000	3.08%	(3,639,660)
					39,768,190		**25,654,500**	**9.13%**	**(14,113,690)**
1	Pharmaceuticals and Chemicals	Beximco Pharmaceuticals PLC.	213,052	121.81	25,952,403	102.10	21,752,609	5.96%	(4,199,794)
2		Marico Bangladesh Limited	5,500	2,327.40	12,800,676	2,673.50	14,704,250	2.94%	1,903,574
					38,753,079		**36,456,859**	**8.90%**	**(2,296,220)**
1	Fuel and Power	MJL Bangladesh PLC.	125,000	103.25	12,906,534	90.50	11,312,500	2.96%	(1,594,034)
2		United Power Generation & Distribution Company Ltd.	30,000	284.69	8,540,781	116.10	3,483,000	1.96%	(5,057,781)
					21,447,315		**14,795,500**	**4.93%**	**(6,651,815)**
1	Engineering	Singer Bangladesh Limited	50,000	109.97	5,498,713	84.50	4,225,000	1.26%	(1,273,713)
					5,498,713		**4,225,000**	**1.26%**	**(1,273,713)**
1	Food and Allied	British American Tobacco Banglades Limited	75,000	475.92	35,693,918	248.60	18,645,000	8.20%	(17,048,918)
2		Olympic Industries PLC.	50,000	166.50	8,324,961	137.40	6,870,000	1.91%	(1,454,961)
					44,018,879		**25,515,000**	**10.11%**	**(18,503,879)**
1	Telecommunication	Grameenphone Ltd.	95,000	459.03	43,607,507	257.90	24,500,500	10.02%	(19,107,007)
					43,607,507		**24,500,500**	**10.02%**	**(19,107,007)**
1	Tannery Industries	Craftsman Footwear and Accessories Limited	2,577	10.00	25,770	28.70	73,960	0.01%	48,190
					25,770		**73,960**	**0.01%**	**48,190**
1	Miscellaneous	Bangladesh Export Import Company Ltd.	38,889	82.57	3,211,195	110.10	4,281,679	0.74%	1,070,484
2		LankaBangla Securities PLC.	805,000	21.64	17,420,443	9.70	7,808,500	4.00%	(9,611,943)
	Total				**20,631,638**		**12,090,179**	**4.74%**	**(8,541,459)**
	Total investment in shares				**241,715,150**		**172,971,498**	**54.25%**	**(68,743,652)**

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Annexure - A

B. Investments in mutual fund

Amount in Taka

Sl. no.	Sectors name	Name of the companies	No. of shares	Average cost per shares	Total acquisition cost	Market price per shares	Total market value	% of total asset at cost	Excess / (deficit)
1	Mutual Fund	CAPM Unit Fund	76,480	116.42	8,903,627	85.11	6,509,213	2.04%	(2,394,414)
2		LR Global Bangladesh Mutual Fund One	804,910	7.78	6,262,792	7.08	5,699,165	1.44%	(563,627)
3		SEML Lecture Equity Management Fund	200,000	7.42	1,483,700	9.68	1,936,000	0.34%	452,300
Total investments in mutual fund					**16,650,119**		**14,144,378**	**3.82%**	**(2,505,741)**

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

C. Investment in bond

Amount in Taka

Sl. no.	Sectors name	Name of the companies	No. of shares	Average cost per shares	Total acquisition cost	Market price per shares	Total market value	% of total asset at cost	Excess / (deficit)
1	Corporate bond	Beximco Green Sukuk Al Istisna'a	128,452	94.81	12,178,294	57.00	7,321,764	3.93%	(4,856,530)
Total					**12,178,294**		**7,321,764**	**3.93%**	**(4,856,530)**
2	G-SEC (T.bond)	TB5Y1228 (5Y BGTB 13/12/2028)	250,000	96.63	24,156,315	99.65	24,912,500	10.22%	756,185
3		TB20Y1242 (20Y BGTB 28/12/2042)	200,000	77.60	15,519,040	84.65	16,930,220	6.57%	1,411,180
Total					**39,675,355**		**41,842,720**	**16.79%**	**2,167,365**
Total investment in bond					**51,853,649**		**49,164,484**	**20.72%**	**(2,689,165)**
Grand total (A+B+C)					**310,218,918**		**236,280,360**		**(73,938,559)**

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Annexure - B

LankaBangla 1st Balanced Unit Fund
Valuation of Closed End Mutual Fund
As at 31 December 2025

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

Amount in Taka

Sl. no.	Name of the mutual fund	Face value	No. of units	Average cost per unit	Total acquisition cost	Market price per unit	Total market value	Unrealised loss (based on MP)	Particular funds NAV on 30/12/2025	85% last NAV (Tk./unit)	Required provision	Unrealised loss recovery	Total adjusted market price
1	LR Global Bangladesh Mutual Fund One	10	804,910	7.78	6,262,792	2.70	2,173,257	(4,089,535)	8.33	7.08	(563,627)	3,525,908	5,699,165

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Annexure - C

LankaBangla 1st Balanced Unit Fund
Acquisition of Shares from Secondary Market
For the year ended 31 December 2025

Amount in Taka

Company name	Share quantity	Average cost price per shares	Total cost value	Market price per shares	Total market value	Excess / (deficit)
BRAC Bank PLC.	200,000	7.91	1,581,444	63.10	12,620,000	11,038,556
Jamuna Bank PLC.	300,000	22.06	6,616,500	21.10	6,330,000	(286,500)
IDLC Finance PLC.	90,000	38.20	3,437,572	35.70	3,213,000	(224,572)
Singer Bangladesh Limited	50,000	109.97	5,498,713	84.50	4,225,000	(1,273,713)
MJL Bangladesh PLC.	200,000	22.03	4,406,949	90.50	18,100,000	13,693,051
Beximco Pharmaceuticals PLC.	63,052	75.92	4,786,618	102.10	6,437,609	1,650,991
Asian Tiger Sandhani Life Growth Fund	2,000,000	6.99	13,985,676	8.17	16,340,000	2,354,324
SEML Lecture Equity Management Fund	200,000	7.42	1,483,700	9.68	1,936,000	452,300
Total			**41,797,172**		**69,201,609**	**27,404,437**

LankaBangla 1st Balanced Unit Fund
Acquisition of Shares from Secondary Market
For the year ended 31 December 2024

Amount in Taka

Company name	Share quantity	Average cost price per shares	Total cost value	Market price per shares	Total market value	Excess / (deficit)
BRAC Bank PLC.	123,229	41.08	5,062,458	49.00	6,038,221	975,763
City Bank PLC.	500,000	24.16	12,080,125	22.40	11,200,000	(880,125)
IDLC Finance PLC.	52,329	35.49	1,857,204	32.70	1,711,158	(146,046)
Beximco Pharmaceuticals PLC.	50,000	107.07	5,353,350	81.60	4,080,000	(1,273,350)
Marico Bangladesh Limited	1,500	2,292.34	3,438,509	2,282.80	3,424,200	(14,309)
British American Tobacco Banglades Limited	45,456	388.92	17,678,712	367.60	16,709,626	(969,086)
Total			**45,470,358**		**43,163,205**	**(2,307,153)**

Annexure - D

LankaBangla 1st Balanced Unit Fund
Gain on Sale of Marketable Securities
For the year ended 31 December 2025

Amount in Taka

Company name	Share quantity	Average cost price per shares	Total cost value	Sale price per shares	Total sale value	Gain/(loss)
BRAC Bank PLC.	487,500	39.87	19,436,732	62.26	30,350,149	10,913,417
City Bank PLC.	562,500	21.48	12,080,125	23.93	13,461,378	1,381,253
Intraco Refueling Station PLC	150,000	45	6,749,310	21.70	3,255,244	(3,494,066)
Web Coats PLC.	3,504	10	35,040	11.01	38,573	3,533
Asian Tiger Sandhani Life Growth Fund	2,000,000	6.99	13,985,676	8.06	16,110,000	2,124,324
TB5Y0425 (05Y BGTB 29/04/2025)	35,000	100.32	3,511,236	100	3,500,000	(11,236)
Total			**55,798,119**		**66,715,344**	**10,917,225**

LankaBangla 1st Balanced Unit Fund
Gain on Sale of Marketable Securities
For the year ended 31 December 2024

Amount in Taka

Company name	Share quantity	Average cost price per shares	Total cost value	Sale price per shares	Total sale value	Gain/(loss)
BRAC Bank PLC.	170,000	43.73	7,434,550	50.77	8,631,368	1,196,818
Sikder Insurance Company Limited	7,472	10	74,720	49.88	372,666	297,946
Advanced Chemical Industries PLC	33,206	173.33	5,755,758	184.06	6,111,875	356,117
The ACME Laboratories Limited	160,000	88.09	14,093,730	78.63	12,580,954	(1,512,776)
Asiatic Laboratories Limited	94,000	50	4,700,000	47.63	4,477,379	(222,621)
Reckitt Benckiser (Bangladesh) PLC	3,448	4,211.77	14,522,167	4,317.62	14,887,145	364,978
Techno Drugs Ltd.	125,000	34	4,250,000	48.71	6,089,170	1,839,170
Bangladesh Submarine Cables PLC	100,000	152.07	15,206,690	163.44	16,343,658	1,136,968
National Polymer Industries PLC.	198,864	51.56	10,252,632	49.91	9,925,995	(326,637)
Intraco Refueling Station PLC	150,000	45	6,749,310	42.43	6,364,050	(385,260)
Olympic Industries PLC.	47,054	166.50	7,834,455	190.01	8,940,535	1,106,081
Agro Organica PLC.	3,694	10	36,940	28.93	106,858	69,918
Total			**90,910,952**		**94,831,652**	**3,920,700**

Annexure - E

LankaBangla 1st Balanced Unit Fund
Dividend Income
For the year ended 31 December 2025

Amount in Taka

Company name	Record date	Number of shares	Face value per shares	Total face value amount	Cash dividend %	Cash dividend
BRAC Bank PLC.	25-May-2025	500,000	10	5,000,000	12.50%	625,000
City Bank PLC.	22-May-2025	500,000	10	5,000,000	12.50%	625,000
IDLC Finance PLC.	12-May-2025	200,000	10	2,000,000	15%	300,000
Green Delta Insurance PLC.	4-Mar-2025	150,000	10	1,500,000	25%	375,000
Pioneer Insurance PLC	7-Apr-2025	165,000	10	1,650,000	25%	412,500
Reliance Insurance PLC.	3-Mar-2025	150,000	10	1,500,000	30%	450,000
Marico Bangladesh Limited	23-Feb-2025	5,500	10	55,000	440%	242,000
Marico Bangladesh Limited	26-May-2025	5,500	10	55,000	1950%	1,072,500
Marico Bangladesh Limited	21-Aug-2025	5,500	10	55,000	600%	330,000
Marico Bangladesh Limited	23-Nov-2025	5,500	10	55,000	500%	275,000
MJL Bangladesh PLC.	17-Nov-2025	75,000	10	750,000	52%	390,000
United Power Generation & Distribution Company Ltd.	17-Nov-2025	30,000	10	300,000	65%	195,000
Grameenphone Limited	26-Feb-2025	95,000	10	950,000	170%	1,615,000
Grameenphone Limited	13-Aug-2025	95,000	10	950,000	110%	1,045,000
British American Tobacco Banglades Limited	26-Feb-2025	75,000	10	750,000	150%	1,125,000
Olympic Industries PLC.	17-Nov-2025	50,000	10	500,000	30%	150,000
Craftsman Footwear and Accessories Limited	16-Nov-2025	2,577	10	25,770	10.50%	2,706
Web Coats PLC.	26-Nov-2024	3,504	10	35,040	10%	3,504
LankaBangla Securities PLC.	19-Jun-2025	Interim dividend rejected by BSEC				(281,750)
Total						**8,951,460**

LankaBangla 1st Balanced Unit Fund
Dividend Income
For the year ended 31 December 2024

Amount in Taka

Company name	Record date	Number of shares	Face value per shares	Total face value amount	Cash dividend %	Cash dividend
BRAC Bank PLC.	7-May-2024	700,000	10	7,000,000	10%	700,000
IDLC Finance PLC.	4-Apr-2024	147,671	10	1,476,710	15%	221,507
Green Delta Insurance PLC.	6-Mar-2024	150,000	10	1,500,000	25%	375,000
Pioneer Insurance PLC	23-May-2024	150,000	10	1,500,000	20%	300,000
Reliance Insurance PLC.	6-Mar-2024	150,000	10	1,500,000	25%	375,000
Beximco Pharmaceuticals PLC.	25-Nov-2024	150,000	10	1,500,000	40%	600,000
Marico Bangladesh Limited	27-May-2024	4,000	10	40,000	200%	80,000
Marico Bangladesh Limited	25-Aug-2024	4,000	10	40,000	1000%	400,000
Marico Bangladesh Limited	18-Nov-2024	5,500	10	55,000	450%	247,500
Reckitt Benckiser (Bangladesh) PLC	25-Apr-2024	3,182	10	31,820	550%	175,010
National Polymer Industries PLC.	19-Nov-2023	198,864	10	1,988,640	10.50%	208,808
Intraco Refueling Station PLC	19-Nov-2024	150,000	10	1,500,000	1%	15,000
MJL Bangladesh PLC.	17-Nov-2024	75,000	10	750,000	52%	390,000
United Power Generation & Distribution Company Ltd.	18-Nov-2024	30,000	10	300,000	60%	180,000
British American Tobacco Banglades Limited	3-Mar-2024	29,544	10	295,440	100%	295,440
British American Tobacco Banglades Limited	19-Nov-2024	75,000	10	750,000	150%	1,125,000
Olympic Industries PLC.	17-Nov-2024	50,000	10	500,000	10%	50,000
Grameenphone Limited	29-Feb-2024	95,000	10	950,000	125%	1,187,500
Grameenphone Limited	13-Aug-2024	95,000	10	950,000	160%	1,520,000
Craftsman Footwear and Accessories Limited	18-Nov-2024	2,577	10	25,770	10%	2,577
LankaBangla Securities Limited	18-Apr-2024	805,000	10	8,050,000	2.5%	201,250
LankaBangla Securities PLC	30-Dec-2024	805,000	10	8,050,000	3.50%	281,750
Total						**8,931,342**

Annexure - F

LankaBangla 1st Balanced Unit Fund
Interest Income
For the year ended 31 December 2025

Interest on bank deposit

Sl no.	Bank name	Branch name	Account number	Account type	Rate (%)	Amount in Taka
1	BRAC Bank PLC	Banani	2051155210002	SND	6.00%	766,934
2	BRAC Bank PLC	Banani	1507205115521001	SND	6.00%	21,534
3	ONE Bank PLC	Banani	0183000000464	SND	4.50%	168,336
4	ONE Bank PLC	Banani	0183000001128	SND	4.50%	32,214
Total						**989,018**

Interest on short term deposits (TDR)

Sl no.	Issuer company	Branch	Instrument number	Value	Rate (%)	Amount in Taka
1	LankaBangla Finance PLC	Motijheel	001223600000295	47,500,000	12.50%	2,226,563
2			001223600000295	49,953,958	12.59%	3,715,326
3			001223600000537	30,000,000	12.50%	1,813,187
4			001223600000537	31,855,000	12.75%	2,030,756
Total						**9,785,832**

Interest on non-listed securities (Bond)

Sl no.	Particulars	Value	Rate (%)	Amount in Taka
1	Subordinated Tier-II Capital Bond	10,000,000	8.91%	93,012
2		7,500,000	9.50%	356,250
3		5,000,000	9.92%	186,170
4	LB 3rd Zero Coupon Bond	5,790,109	7.31%	70,738
5	LB 4th Zero Coupon Bond	24,909,993	11.09%	1,105,152
6		15,737,945	11.09%	167,361
7		20,446,709	10.91%	1,124,569
8		12,293,311	12.03%	684,926
9		10,530,909	12.03%	631,855
10		8,662,764	12.03%	37,117
Total				**4,457,150**

Coupon on G-SEC (T.Bond)

Sl no.	Particulars	Value	Rate (%)	Amount in Taka
1	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%	2,587,500
3	TB20Y1242 (20Y BGTB 28/12/2042)	20,000,000	8.95%	1,790,000
Total				**4,519,600**

Interest on corporate bond

Sl no.	Particulars	Value	Rate (%)	Amount in Taka
1	Beximco Green Sukuk Al Istisna'a	12,845,200	4.50%	578,034
2		12,845,200	4.57%	587,026
Total				**1,165,060**
Grand total				**20,916,660**

Annexure - F

LankaBangla 1st Balanced Unit Fund
Interest Income
For the year ended 31 December 2024

Interest on bank deposit

Sl no.	Bank name	Branch name	Account number	Account type	Rate (%)	Amount in Taka
1	BRAC Bank PLC	Banani	2051155210002	SND	6.00%	1,082,247
2	BRAC Bank PLC	Banani	1507205115521001	SND	6.00%	12,966
3	ONE Bank PLC	Banani	0183000000464	SND	4.50%	673,054
4	ONE Bank PLC	Banani	0183000001128	SND	4.50%	24,443
Total						**1,792,710**

Interest on short term deposits (TDR)

Sl no.	Issuer company	Branch	Instrument number	Value	Rate (%)	Amount in Taka
1	LankaBangla Finance PLC	Motijheel	001223600000295	47,500,000	10.00%	989,583
2			001223600000295	47,500,000	11.00%	1,741,667
3			001223600000295	47,500,000	12.25%	2,424,480
4			001223600000295	47,500,000	12.50%	247,396
5			001223600000537	30,000,000	11.25%	2,531,250
6			001223600000537	30,000,000	12.50%	61,814
Total						**7,996,190**

Coupon on G-SEC (T.Bond)

Sl no.	Particulars	Value	Rate (%)	Amount in Taka
1	TB5Y1228 (05Y BGTB 13/12/2028)	25,000,000	10.35%	2,587,500
2	TB5Y0425 (05Y BGTB 29/04/2025)	3,500,000	8.12%	284,200
3	TB20Y1242 (20Y BGTB 28/12/2042)	20,000,000	8.95%	1,790,000
4	Government 91 Days Treasury Bill	24,340,875	10.86%	514,280
5		19,457,080	11.19%	542,920
6		19,712,680	9.50%	35,915
Total				**5,754,815**

Interest on corporate bond

Sl no.	Particulars	Value	Rate (%)	Amount in Taka
1	Beximco Green Sukuk Al Istisna'a	12,845,200	4.55%	1,168,913
Total				**1,168,913**

Interest on non-listed corporate bonds

Sl no.	Particulars	Value	Rate (%)	Amount in Taka
1	Subordinated Tier-II Capital Bond	15,000,000	7.60%	188,083
2		12,500,000	8.50%	531,247
3		10,000,000	8.91%	331,989
4	LB 3rd Zero Coupon Bond	16,769,764	7.27%	207,082
5		11,377,668	7.19%	412,440
6		5,790,109	7.31%	139,153
7	LB 4th Zero Coupon Bond	29,140,593	10.91%	1,602,733
8	LB 4th Zero Coupon Bond	24,909,993	11.09%	264,900
9	LB 4th Zero Coupon Bond	12,293,311	12.03%	52,673
Total				**3,730,300**
Grand total				**20,442,928**

Annexure - G

LankaBangla 1st Balanced Unit Fund
Dividend Receivables
As at 31 December 2025

Amount in Taka

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	750,000	52%	390,000
United Power Generation & Distribution Company Ltd.	17-Nov-2025	30,000	10	300,000	65%	195,000
Olympic Industries PLC.	17-Nov-2025	50,000	10	500,000	30%	150,000
Craftsman Footwear and Accessories Limited	16-Nov-2025	2,577	10	25,770	10.50%	2,706
Total						**737,706**

LankaBangla 1st Balanced Unit Fund
Dividend Receivables
As at 31 December 2024

Amount in Taka

Company name	Record date	Number of shares	Face value per share	Total face value amount	Cash dividend %	Cash dividend
Beximco Pharmaceuticals PLC.	25-Nov-2024	150,000	10	1,500,000	40.00%	600,000
Intraco Refueling Station PLC	19-Nov-2024	150,000	10	1,500,000	1.00%	15,000
MJL Bangladesh PLC.	17-Nov-2024	75,000	10	750,000	52.00%	390,000
United Power Generation & Distribution Company Ltd.	18-Nov-2024	30,000	10	300,000	60.00%	180,000
Craftsman Footwear and Accessories Limited	18-Nov-2024	2,577	10	25,770	10.00%	2,577
Olympic Industries PLC.	17-Nov-2024	50,000	10	500,000	10.00%	50,000
LankaBangla Securities PLC.	30-Dec-2024	805,000	10	8,050,000	3.50%	281,750
Total						**1,519,327**

Annexure - H

LankaBangla 1st Balanced Unit Fund
Management fees calculation
For the year ended 31 December 2025

Amount in Taka

Date	Days	Weekly average NAV at market	Management fees
2-Jan-25	-	406,397,883.25	41,622
9-Jan-25	7	404,994,475.66	145,272
16-Jan-25	7	403,688,560.11	144,897
23-Jan-25	7	403,520,192.47	144,848
30-Jan-25	7	402,402,187.74	144,527
6-Feb-25	7	394,352,623.93	142,212
13-Feb-25	7	395,839,811.13	142,639
20-Feb-25	7	397,950,362.69	143,246
27-Feb-25	7	398,962,661.15	143,537
6-Mar-25	7	398,504,032.21	143,405
13-Mar-25	7	398,664,814.08	143,452
20-Mar-25	7	400,506,560.55	143,982
27-Mar-25	7	403,482,588.66	144,837
31-Mar-25	4	403,757,446.60	82,809
3-Apr-25	3	403,802,254.95	62,113
10-Apr-25	7	404,636,560.82	145,170
17-Apr-25	7	405,125,613.86	145,310
24-Apr-25	7	403,353,233.45	144,800
30-Apr-25	6	399,516,312.55	123,168
8-May-25	8	397,453,066.71	163,546
15-May-25	7	395,911,186.53	142,659
22-May-25	7	394,566,497.41	142,273
29-May-25	7	391,649,331.94	141,433
4-Jun-25	7	393,482,982.95	121,680
19-Jun-25	15	395,858,305.82	305,666
26-Jun-25	7	398,447,623.00	143,389
30-Jun-25	4	404,294,468.54	82,898
3-Jul-25	7	407,679,298.16	62,590
10-Jul-25	7	411,761,281.46	147,219
17-Jul-25	7	408,257,775.73	146,211
24-Jul-25	7	407,024,554.59	145,856
31-Jul-25	7	416,165,311.70	148,486
7-Aug-25	7	420,916,845.30	149,853
14-Aug-25	7	417,758,834.25	148,944
21-Aug-25	7	420,499,849.37	149,733
28-Aug-25	7	423,998,204.17	150,739
4-Sep-25	7	432,165,640.26	153,089
11-Sep-25	7	431,089,024.85	152,779
18-Sep-25	7	425,901,365.68	151,287
25-Sep-25	7	421,719,222.53	150,084
30-Sep-25	5	422,742,470.41	107,413
9-Oct-25	9	422,580,487.49	193,283
16-Oct-25	7	418,758,143.23	149,232
23-Oct-25	7	415,008,715.27	148,153
30-Oct-25	7	415,177,056.57	148,202
6-Nov-25	7	398,669,009.53	143,453
13-Nov-25	7	382,231,805.64	138,724
18-Nov-25	5	377,046,666.95	98,023
26-Nov-25	8	381,639,465.48	123,737

4-Dec-25	8	382,534,684.84	158,642
11-Dec-25	7	365,677,810.26	133,962
18-Dec-25	7	354,662,503.75	130,793
25-Dec-25	7	353,324,242.81	111,779
31-Dec-25	6	354,249,625.13	130,674
Management fee for the year			**7,488,330**

LankaBangla 1st Balanced Unit Fund
Management fees calculation
For the year ended 31 December 2024

Amount in Taka

Date	Days	Weekly Average NAV at Market	Management Fees
4-Jan-2024	-	431,471,696.34	87,365
11-Jan-2024	7	432,135,930.51	153,080
18-Jan-2024	7	433,606,896.45	153,503
25-Jan-2024	7	428,881,383.01	152,144
1-Feb-2024	7	416,860,473.80	148,686
8-Feb-2024	7	411,527,657.77	147,152
15-Feb-2024	7	417,015,870.90	148,732
22-Feb-2024	7	414,496,551.16	148,006
29-Feb-2024	7	412,061,682.65	147,305
7-Mar-2024	7	407,634,849.90	146,032
14-Mar-2024	7	401,000,398.66	144,123
21-Mar-2024	7	398,964,147.33	143,538
28-Mar-2024	7	395,925,406.28	142,663
31-Mar-2024	3	392,494,288.99	60,718
4-Apr-2024	4	391,803,044.73	80,844
11-Apr-2024	7	394,395,214.06	142,223
18-Apr-2024	7	392,608,568.55	141,709
25-Apr-2024	7	388,104,624.93	140,414
2-May-2024	7	386,575,264.51	139,974
9-May-2024	7	387,983,437.65	140,379
16-May-2024	7	385,884,330.30	139,775
23-May-2024	7	380,062,835.45	138,100
30-May-2024	7	375,409,004.61	136,762
6-Jun-2024	7	373,714,474.51	136,274
13-Jun-2024	7	371,215,561.18	135,555
20-Jun-2024	7	371,324,112.32	135,587
27-Jun-2024	7	377,204,113.34	137,278
30-Jun-2024	3	383,312,139.02	59,586
4-Jul-2024	4	384,948,448.42	79,718
11-Jul-2024	7	389,484,202.67	140,811
18-Jul-2024	7	387,645,066.31	140,281
25-Jul-2024	7	388,211,296.32	140,444
1-Aug-2024	7	388,171,481.84	140,433
8-Aug-2024	7	394,414,441.82	142,229
15-Aug-2024	7	418,435,756.57	149,139
22-Aug-2024	7	418,430,747.52	149,138
29-Aug-2024	7	415,235,579.61	148,218
5-Sep-2024	7	418,912,583.45	149,276
12-Sep-2024	7	416,097,962.75	148,467
19-Sep-2024	7	411,569,640.50	147,164
26-Sep-2024	7	411,829,548.56	147,239
30-Sep-2024	4	409,570,916.25	83,765
3-Oct-2024	3	404,861,475.30	62,243

10-Oct-2024	7	402,206,687.32	144,470
17-Oct-2024	7	403,374,568.69	144,806
24-Oct-2024	7	397,491,159.43	143,113
31-Oct-2024	7	394,517,017.14	142,258
7-Nov-2024	7	400,211,310.25	143,896
14-Nov-2024	7	403,358,830.57	144,804
21-Nov-2024	7	406,165,828.64	145,609
28-Nov-2024	7	402,824,589.50	144,648
5-Dec-2024	7	403,623,667.98	144,878
12-Dec-2024	7	401,864,247.81	144,372
19-Dec-2024	7	403,216,473.98	144,762
26-Dec-2024	7	404,054,196.57	145,002
31-Dec-2024	5	405,533,989.73	103,876
Total Management fees for the year			**7,532,566**