

SEML FBLSL Growth Fund
Statement of Financial Position (Un-Audited)
As at March 31, 2023

Particulars	Amount in Taka	
	31-Mar-23	30-Jun-22
<u>ASSETS</u>		
Investment at Fair Value	453,443,301	440,210,235
Dividend Receivable	1,547,747	1,893,733
Interest Receivable	4,398,590	11,096,848
Advance, Deposit & Prepayments	2,047,904	2,710,726
Receivable From Brokerages	97,202	91,332
Cash & Cash Equivalents	273,461,487	395,245,564
	734,996,231	851,248,437
<u>LIABILITIES</u>		
Liabilities for Expenses	4,524,627	8,433,080
Unclaimed Dividend	4,282,942	945,472
	8,807,569	9,378,553
Net Assets	726,188,662	841,869,884
<u>OWNERS' EQUITY</u>		
Capital Fund	729,445,000	729,445,000
Unrealized Gain	-	899,020
Retained Earnings	(3,256,338)	111,525,864
	726,188,662	841,869,884
Net Assets Value (NAV)		
At Fair Value	726,188,662	841,869,884
At Cost	745,526,862	840,970,864
Net Assets Value (NAV) per unit		
At Fair Value	9.96	11.54
At Cost	10.22	11.53

For and on behalf of SEML FBLSL Growth Fund

-S/D-
Member, Trustee
Bangladesh General Insurance Co.Ltd

-S/D-
Managing Director & CEO
Asset Manager
Strategic Equity Management Ltd

-S/D-
Member, Trustee
Bangladesh General Insurance Co.Ltd

-S/D-
Chief Operating Officer
Asset Manager
Strategic Equity Management Ltd

Date: 30 April 2023
Dhaka, Banagladesh



SEML FBLSL Growth Fund
Statement of Profit or Loss Account & Other Comprehensive Income (Un-Audited)
For the period from July 01,2022 to March 31,2023

Particulars	Amount in Taka			
	July 01,2022 to March 31,2023	July 01,2021 to March 31,2022	Jan 01,2023 to March 31,2023	Jan 01,2022 to March 31,2022
INCOME				
Financial Income	15,016,907	24,832,937	4,673,768	2,965,868
Net Income on Sale of Securities	4,081,258	40,954,480	1,247,076	3,123,920
Dividend Income	8,340,663	9,801,243	4,931,495	3,243,338
	27,438,828	75,588,660	10,852,339	9,333,125
EXPENSES				
Management Fee	9,982,026	9,484,106	3,189,492	3,072,402
Annual Listing Fee	547,583	547,583	179,863	179,863
BSEC Annual Fees	630,096	674,875	206,966	221,674
CDBL Annual Fees	79,573	79,573	26,137	26,137
Audit Fee	43,125	37,500	14,375	25,000
Trustee Fee	674,570	651,789	206,031	208,220
Custodian Fees	539,904	416,884	133,190	92,417
CDBL Charges	7,727	56,352	3,994	1,647
Bank Charges	406,480	448,983	330	280,630
Printing and Publication Expense	177,419	130,000	70,000	65,000
IPO Application Fees -DSE	17,000	23,000	3,000	5,000
Other Operating Expenses	134,642	111,570	-	-
	13,240,144	12,662,215	4,033,377	4,177,991
Profit before provision for the period	14,198,683	62,926,445	6,818,961	5,155,134
(Provision)/Write back against investments	(19,338,200)	-	(1,224,440)	(3,094,512)
Net profit for the period	(5,139,517)	62,926,445	5,594,521	2,060,623
Earnings per unit (EPU)	(0.07)	0.86	0.08	0.03

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SEML FBLSL Growth Fund
Statement of Changes in Equity (Un-Audited)
For the period ended on March 31,2023

Particulars	Amount in Taka			
	Capital Fund	Unrealized Gain	Retained Earnings	Total Equity
Opening balance 01 July 2022	729,445,000	899,020	111,525,864	841,869,884
Net Profit during the period	-	-	(5,139,517)	(5,139,517)
Unrealized Gain	-	(899,020)	-	(899,020)
Dividend Paid			(109,416,750)	(109,416,750)
Interest Income from Dividend's Bank A/c (Adjusted)			(225,935)	(225,935)
Balance as at March 31, 2023	729,445,000	-	(3,256,338)	726,188,662

SEML FBLSL Growth Fund
Statement of Changes in Equity (Un-Audited)
For the period ended on March 31,2022

Particulars	Amount in Taka			
	Capital Fund	Unrealized Gain	Retained Earnings	Total Equity
Opening balance 01 July 2021	729,445,000	22,384,080	152,751,702	904,580,783
Net Profit during the period	-	-	62,926,445	62,926,445
Unrealized Gain	-	(11,949,037)	-	(11,949,037)
Dividend Paid			(109,416,750)	(109,416,750)
Balance as at March 31, 2022	729,445,000	10,435,044	106,261,398	846,141,441

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Dhaka, Banagladesh



SEML FBLSL Growth Fund
Statement of Cash Flows (Un-Audited)
For the period from July 01,2022 to March 31,2023

Particulars	Amount in Taka	
	July 01,2022 to March 31,2023	July 01,2021 to March 31,2022
A. Cash Flows from Operating Activities:		
Financial Income	21,715,165	23,610,731
Net Profit on Sale of Securities	4,081,258	40,954,480
Income from Dividend	8,686,649	7,854,492
Advances, Deposits & Prepayments	662,822	699,254
Receivable From Brokerages	(5,870)	(337,328)
Operating Expenses	(17,148,598)	(16,018,301)
Net Cash from Operating Activities	17,991,425	56,763,328
B. Cash Flows from Investing Activities:		
Net Investment	(33,470,286)	23,642,108
Net Cash Used in Investing Activities	(33,470,286)	23,642,108
C. Cash Flows from Financing Activities		
Capital Fund	-	-
Dividend Paid	(106,079,280)	(108,557,961)
Interest Income from Dividend's Bank A/c (Adjusted)	(225,935)	-
Net Cash from Financing Activities (C)	(106,305,215)	(108,557,961)
Net Increase/(Decrease) in Cash & Cash Equivalents	(121,784,076)	(28,152,526)
Opening Cash & Cash Equivalents (E)	395,245,564	482,388,037
Closing Cash & Cash Equivalents (F = D+E)	273,461,487	454,235,511
Net Operating Cash Flow Per Unit (NOCFPU)	0.25	0.78

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