

SEML FBLSL Growth Fund
Statement of Financial Position (Un-Audited)
As at December 31, 2022

Particulars	Amount in Taka	
	31-Dec-22	30-Jun-22
<u>ASSETS</u>		
Investment at Fair Value	433,334,573	440,210,235
Dividend Receivable	1,547,747	1,893,733
Interest Receivable	8,103,189	11,096,848
Advance, Deposit & Prepayments	1,816,743	2,710,726
Receivable From Brokerages	492,305	91,332
Cash & Cash Equivalents	287,463,257	395,245,564
	732,757,815	851,248,437
<u>LIABILITIES</u>		
Liabilities for Expenses	7,043,941	8,433,080
Unclaimed Dividend	4,349,467	945,472
	11,393,409	9,378,553
Net Assets	721,364,407	841,869,884
<u>OWNERS' EQUITY</u>		
Capital Fund	729,445,000	729,445,000
Unrealized Gain	-	899,020
Retained Earnings	(8,080,593)	111,525,864
	721,364,407	841,869,884
Net Assets Value (NAV)		
At Fair Value	721,364,407	841,869,884
At Cost	739,478,167	840,970,864
Net Assets Value (NAV) per unit		
At Fair Value	9.89	11.54
At Cost	10.14	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 January 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 December 31,2022

Particulars	Amount in Taka			
	July 01,2022 to Dec 31,2022	July 01,2021 to Dec 31,2021	Oct 01,2022 to Dec 31,2022	Oct 01,2021 to Dec 31,2021
INCOME				
Financial Income	10,883,085	15,092,991	4,841,282	6,778,690
Net Income on Sale of Securities	2,834,182	37,837,999	387,915	19,992,821
Dividend Income	3,409,169	6,547,745	1,617,984	4,804,412
	17,126,435	59,478,735	6,847,181	31,575,923
EXPENSES				
Management Fee	6,790,239	6,406,201	3,247,429	3,122,586
Annual Listing Fee	366,716	366,716	183,856	182,856
BSEC Annual Fees	423,130	453,201	211,565	226,600
CDBL Annual Fees	53,436	53,436	26,718	26,718
Audit Fee	28,750	25,000	28,750	25,000
Trustee Fee	484,256	449,506	242,128	224,753
Custodian Fees	363,976	357,800	111,895	155,589
CDBL Charges	3,733	53,784	3,528	37,690
Bank Charges	206,150	170,953	104,395	88,688
Printing and Publication Expense	107,419	65,000	94,013	65,000
IPO Application Fees -DSE	14,000	18,000	6,000	15,000
Other Operating Expenses	134,642	111,570	134,642	111,120
	8,976,447	8,531,167	4,394,919	4,281,600
Profit before provision for the period	8,149,988	50,947,568	2,452,262	27,294,323
(Provision)/Write back against investments	(18,113,760)	-	(6,969,982)	-
Net profit for the period	(9,963,772)	50,947,568	(4,517,720)	27,294,323
Earnings per unit (EPU)	(0.14)	0.70	(0.06)	0.37

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Dhaka, Bangladesh



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

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	-	-	(9,963,772)	(9,963,772)
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 December 31, 2022	729,445,000	-	(8,080,593)	721,364,407

SEML FBLSL Growth Fund
Statement of Changes in Equity (Un-Audited)
For the period ended on December 31,2021

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	-	-	50,947,568	50,947,568
Unrealized Gain	-	(8,854,525)	-	(8,854,525)
Dividend Paid			(109,416,750)	(109,416,750)
Balance as at December 31, 2021	729,445,000	13,529,555	94,282,521	837,257,076

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Date: 30 January 2023
Dhaka, Banagladesh



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

Particulars	Amount in Taka	
	July 01,2022 to Dec 31,2022	July 01,2021 to Dec 31,2021
A. Cash Flows from Operating Activities:		
Financial Income	13,876,743	9,538,164
Net Profit on Sale of Securities	2,834,182	37,837,999
Income from Dividend	3,755,154	4,041,844
Advances, Deposits & Prepayments	893,983	903,739
Receivable From Brokerages	(400,973)	(769,436)
Operating Expenses	(10,365,586)	(8,404,016)
Net Cash from Operating Activities	10,593,503	43,148,294
B. Cash Flows from Investing Activities:		
Net Investment	(12,137,118)	68,232,967
Net Cash Used in Investing Activities	(12,137,118)	68,232,967
C. Cash Flows from Financing Activities		
Capital Fund	-	-
Dividend Paid	(106,012,755)	(108,512,961)
Interest Income from Dividend's Bank A/c (Adjusted)	(225,935)	-
Net Cash from Financing Activities (C)	(106,238,690)	(108,512,961)
Net Increase/(Decrease) in Cash & Cash Equivalents	(107,782,306)	2,868,299
Opening Cash & Cash Equivalents (E)	395,245,564	482,388,037
Closing Cash & Cash Equivalents (F = D+E)	287,463,258	485,256,336
Net Operating Cash Flow Per Unit (NOCFPU)	0.15	0.59

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